City of Yakima Washington

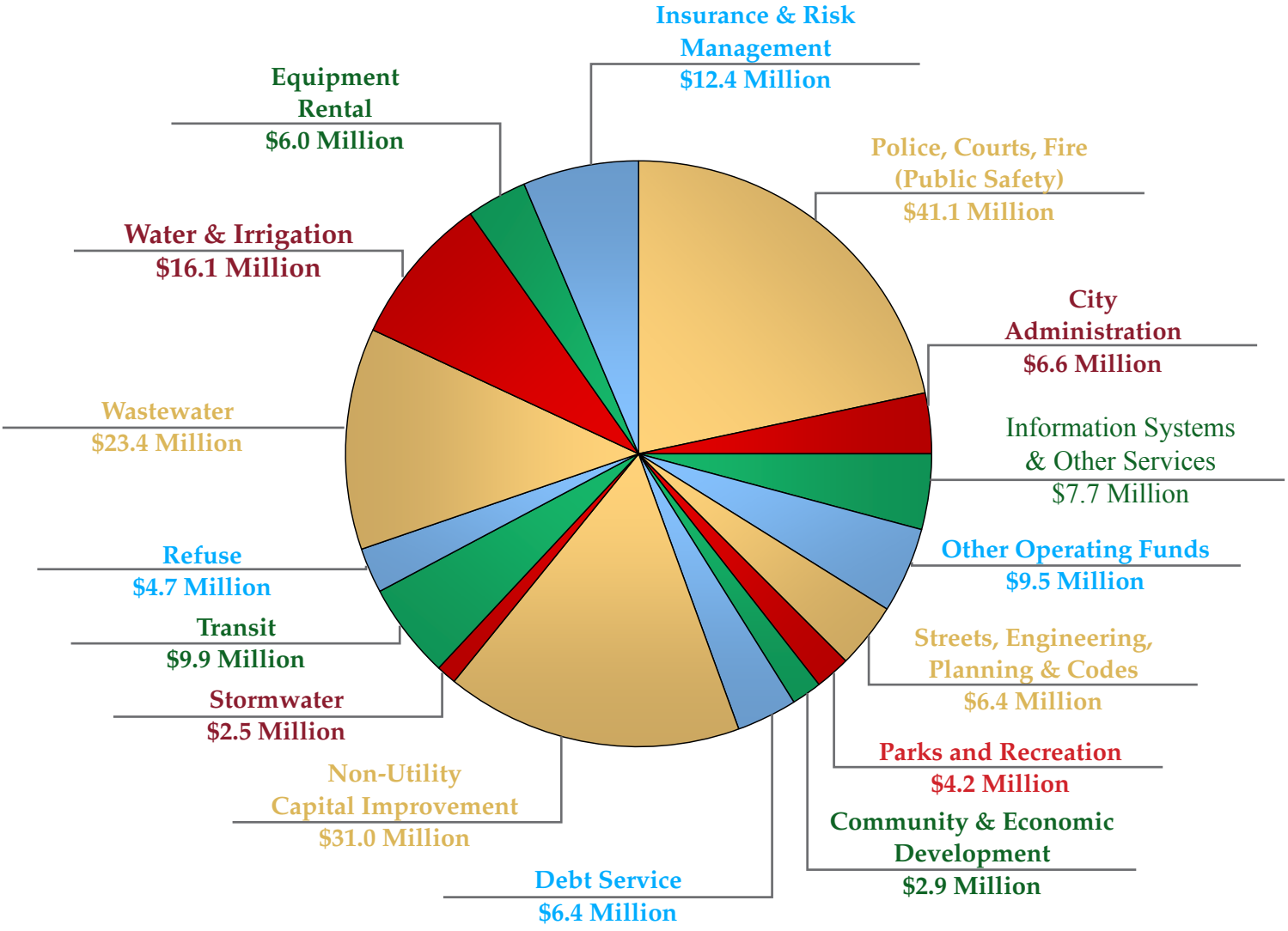
2010 Preliminary Budget

Kiwanis

Skate Park - November 3, 2008

CITY OF Yakima
Washington

2010 BUDGET FORECAST



$190.8 MILLION

CITY OF *Yakima*
Washington

CITY COUNCIL

David Edler	*Mayor, District 2*
Micah Cawley	*Assistant Mayor, At Large, Position 6*
Maureen Adkison	*District 1*
Rick Ensey	*District 3*
Kathy Coffey	*District 4*
Sonia Rodriguez	*At Large, Position 5*
Bill Lover	*At Large, Position 7*

CITY MANAGEMENT EXECUTIVES

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

129 North Second Street
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Cover photographs courtesy of: Dan Hughes

CITY OF *Yakima*

2010 PRELIMINARY BUDGET

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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 2010 Policy Issues.

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

October 30, 2009

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: 2010 Budget Proposal: Volume II - Preliminary Budget Detail
Volume III - Policy Issues

The 2010 Budget Forecast (Volume I of the 2010 Budget Documents) was previously distributed to Council; Budget Forecast Part I – General Government budget, was distributed on October 6, 2009 and Budget Forecast Part II – all other City Operating Funds and the Capital Funds, was distributed on October 27, 2009. The Preliminary Budget and Policy Issues Document(s), enclosed, comprise the balance of the formal budget documents presenting the proposed 2010 Budget to Council and the citizens of Yakima.

Since the 2010 Budget Forecast was distributed in early October, staff has adjusted revenue projections downward for 2010 by approximately $200,000 (and a minor amount - $2,000 - for 2009); as communicated to Council at the Budget Study Session held on October 27, 2009. Additionally, staff also provided Council with approximately $300,000 of budget/service reduction options to offset this projected loss of revenue.

The 2010 proposed expenditure Budget, as previously distributed and as reflected in the Budget Forecast, is as follows:

- ***General Government Expenditures*** – 2010 Proposed Budget of $59.6 million; is approximately $2.6 million or 4.1% below last year's amended budget of $62.2 million. (Includes: the General Fund, Parks and Recreation Fund and the Street Fund.)

  Note: since issuing the Budget Forecast in early October, staff has updated and revised their 2010 revenue projections and submitted additional budget/service reductions to Council for their consideration. Additionally, Council has identified possible items for reinstatement and for further budget reductions during their initial General Government budget review and discussions. These changes are not reflected in the enclosed Preliminary Budget, but will be reviewed during the Council Budget review meetings scheduled for November & December.

- ***City-Wide Expenditures*** – – 2010 Proposed Budget of $190.8 million is approximately 9.8% less than last year's amended budget of $211.5 million.

The Complete 2010 Budget is divided into three Volumes:

Volume I - Budget Forecast – Previously submitted to Council and the public on October 6th (General Government Funds) and 27th (all other funds), 2009.
Volume II - Budget Detail – Narratives, by Operating Departments including Supplemental Information (enclosed).
Volume III - Policy Issues – Enclosed in three-ring binders; separate cover in soft binders

DESCRIPTION OF THE THREE 2010 BUDGET DOCUMENTS

Volume I – The 2010 Budget Forecast

This document includes revenue and expenditure estimates / proposals for year-end 2009 and for 2010. The 2010 Budget Forecast was submitted to Council in two parts this year; the General Government funds Budget Forecast was distributed early - on October 6, 2009. The Budget Forecast for all other operating and capital funds was distributed on October 27, 2009.

Also included in this document is a discussion of fiscal challenges currently facing the City, including an overview of Initiative 1033 that will be on the statewide ballot in November; a discussion of the "Priorities of Government" model that Council adopted this year; 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 various other statistical summaries.

Volume II – 2010 Preliminary Budget Document

- ***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 (i.e.: significant changes in service levels, staffing, etc.) and other items of a nature appropriate for Council level review and consideration. The Policy Issue document includes explanations and supporting documentation concerning all policy issues included in the 2010 budget proposal.

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

- ***3 Ring-binders*** – Council and others who received a copy of the proposed 2010 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 "2010 Policy Issues", and segregated by department.

COUNCIL BUDGET HEARING / STUDY SESSION SCHEDULE

- ***Tuesdays, November 3, 10, 17 & 24, 2009*** – Council Budget Study Sessions; scheduled for 8:00 am to 11:30 am, in Council Chambers.
- ***Tuesday, November 17, 2009*** – Council will hold two Public hearings; (1) the 2010 Budget, as proposed and (2) the 2010 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 1, 2009*** – Budget Wrap-up session - Council decisions on the 2010 budget and policy issues; scheduled for 8:00 am to 11:30 am, in Council Chambers.
- ***Tuesday, December 8, 2009*** – Final budget adoption; scheduled for Council's regular business meeting; which is scheduled for 2:00 pm in Council Chambers.

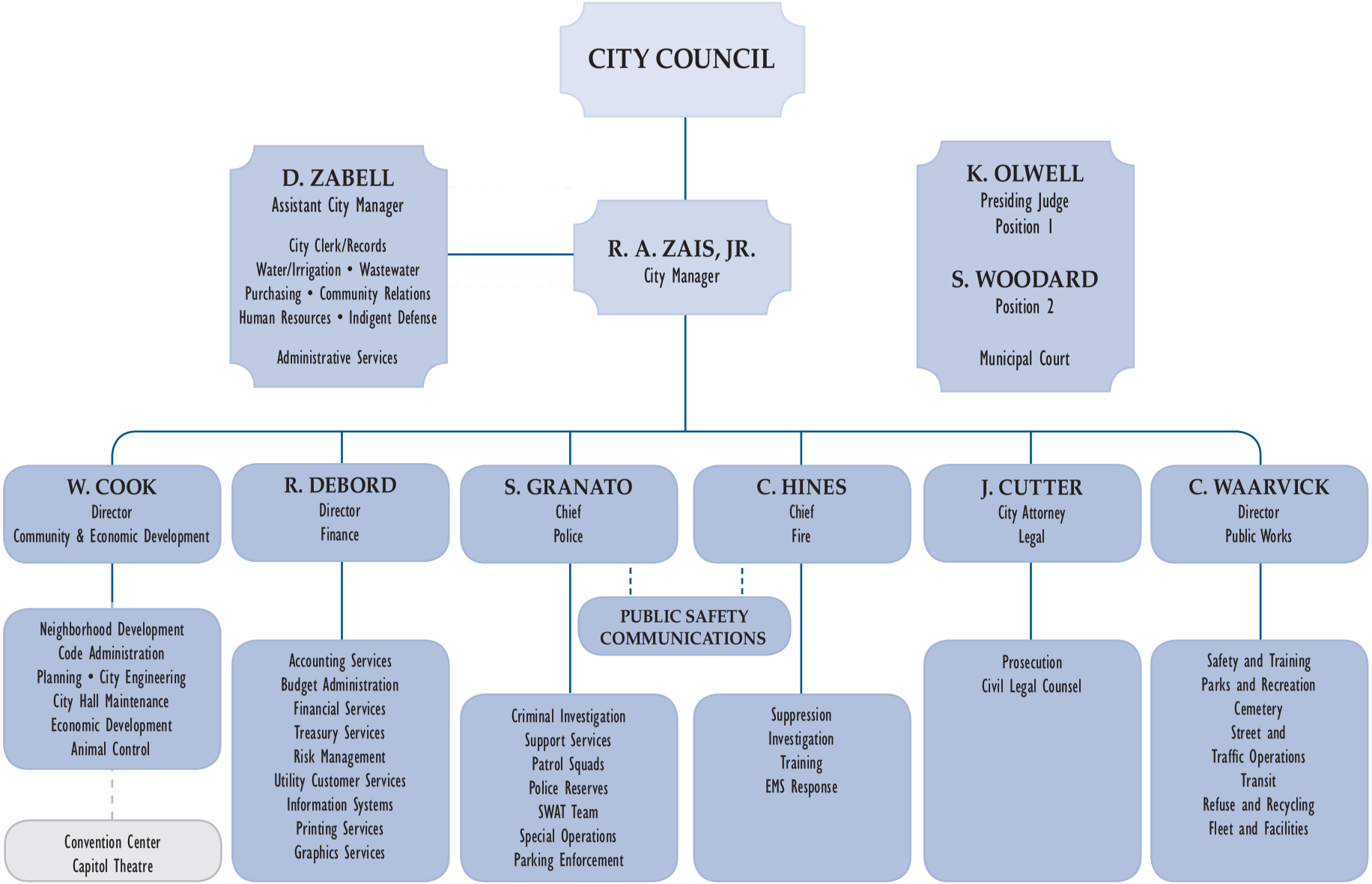
Note: This schedule is subject to change based on the needs of the Council in their budget deliberations. *(By law, the 2010 budget must be authorized by Council by December 31st.)*

(This page intentionally contains no information.)

Budget Detail by Department

CITY OF YAKIMA

2009 Organizational Chart



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 2010 estimated resources compared to the 2010 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 2010 budget from the 2009 amended budget in both dollar amount and percentage.

Expenditures by Classification – Depicts the 2010 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 2010 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 2010 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.)

OUTSIDE AGENCIES -- As Recommended by the Council Budget Committee

Department / Division Policy Issue Request / Justification	Proposed Funding Source	Non-Personnel		Comments
Yakima County Development Association (YCDA) - Currently budgeted in General Fund, but could be moved to Economic Development	General Fund	2009 Budget Deleted	$30,000 15,000 $15,000	Budgeted
Greater Yakima Chamber of Commerce	General Fund	2009 Budget Deleted	$5,900 2,950 $2,950	Budgeted
Hispanic Chamber of Commerce (HCC)	General Fund	2009 Budget Deleted	$5,900 2,950 $2,950	Budgeted
Yakima Fourth of July Committee	General Fund/Fire	2009 Budget Deleted	$5,500 2,750 $2,750	Budgeted
Yakima Sunfair Festival Association	General Fund	2009 Budget Deleted	$1,000 500 $500	Budgeted
Yakima Basin Storage Alliance (YBSA)	N/A	2009 Budget Deleted	$20,000 20,000 $0	Budgeted
Yakima-Morelia Sister City Association	Economic Development Fund (123)	2009 Budget Deleted	$2,000 667 $1,333	Budgeted
Committee for Downtown Yakima (CDY) Note: DYFI Committee recommended restoration to $50,000.	CBD Capital Improvement Fund (321)	2009 Budget Deleted	$50,000 10,000 $40,000	Budgeted
Allied Arts of Yakima Valley – ArtsVan	General Fund	2009 Budget Deleted	$5,333 2,666 $2,667	Budgeted
Retired Senior Volunteer Program (RSVP)	General Fund	2009 Budget	$3,000 1,000 $2,000	Budgeted
Seasons Music Festival	Parks & Recreation Fund	2009 Budget Deleted	$8,000 4,000 $4,000	Budgeted
Citizens for Safe Yakima Valley Communities (CSC) Community Programs	General Fund	2009 Budget Deleted Total Request	$20,000 10,000 $10,000	Budgeted
Yakima Symphony Orchestra	General Fund	2009 Budget Deleted	$10,000 5,000 $5,000	Budgeted
			$89,150	Budgeted Total

OUTSIDE AGENCIES -- New Requests

Department / Division Policy Issue Request / Justification	Proposed Funding Source	Non-Personnel	Comments
New Request: State Fair Park	Unidentified	2010 Request $75,000	Unbudgeted

INTERGOVERNMENTAL AGENCIES

Department / Division Policy Issue Request / Justification	Proposed Funding Source	Non-Personnel	Comments
Yakima Regional Clean Air Agency (YRCAA) – Assessment	General Fund	2009 Assessment $22,394 Increase 11,326 2010 Total $33,720	Budgeted
Yakima Valley Office of Emergency Management (OEM) – Assessment	General Fund	2009 Assessment $59,937 Increase 2,563 2010 Estimate $62,500	Budgeted
Yakima Valley Conference of Governments (YVCOG) – Assessment	General Fund	2009 Assessment $41,125 *Decrease* 2,502 2010 Total $38,623	Budgeted

CITY MANAGEMENT

STORMWATER

Department / Division Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Comments
Stormwater Utility Rate Adjustment for 2010 and 2011 From $35/ERU to $40/ERU	Stormwater Revenue		*Revenue $325,000*	Budgeted

STORMWATER / WASTEWATER

Department / Division Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Comments
Upgrade a vacant position to Hydrologist	50% Wastewater / 50% Stormwater	Net Increase $63,300		Budgeted

WASTEWATER

Department / Division Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Comments
SCADA Tip Out & Power Distribution	Wastewater Facility Capital		$735,000	Budgeted
Nutrient Removal Project 1. Site preparation - building to house equipment 2. Annual Equipment Rental	 1. Wastewater Facility Capital 2. Wastewater Operating Fund		 1. 2010 $300,000 2. 2010 $300,000 Annually $250K-$350K	 Budgeted Budgeted
Generate Engineering reports to address mandated NPDES & TMDL Issues	Wastewater Facility Capital		$1,000,000	Budgeted
Wastewater Collection System Evaluation	Sewer Construction Capital		$200,000	Budgeted

MUNICIPAL COURT

Department / Division Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Comments
None				

FINANCE

Department / Division Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Comments
None				

COMMUNITY AND ECONOMIC DEVELOPMENT

Department / Division Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Comments
Increase in Humane Society Contract	General Fund		2009 Budget $68,600 Increase 5,386 2010 Request $73,986	Budgeted Unbudgeted
Restore 2007 Dog License Fees	General Fund		*Revenue $20,000*	Unbudgeted

POLICE

Department / Division Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Comments
None				

FIRE

OPERATIONS

Department / Division Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Comments
Identify a sustainable funding source for Fire apparatus / capital replacement program	Fire Capital - Undetermined			Referred to Council Public Safety Committee for Study

PUBLIC WORKS

TRANSIT

Department / Division Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Comments
Purchase 5 heavy duty low floor Transit buses	Transit Capital - American Recovery and Reinvestment Act (ARRA)		$2,000,000	Budgeted

REFUSE

Department / Division Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Comments
Refuse Rate Increase - 3% (In response to landfill rates set by Yakima County Solid Waste)	Refuse Operating Fund		*2010 Revenue* *$119,000* *Annually* *$140,000* Landfill Charges $100,000	Unbudgeted (Because landfill rates were unknown)

PERMANENT BUDGETED POSITIONS

The permanently budgeted work force for 2010 is 735 a total net decrease of 15.7 FTE's from the 2009 Amended Budget. In the General Government classifications (General Fund, Parks and Recreation Fund, and Street Fund) the permanent budgeted positions are 488 a net reduction of 13.7 from 2009. Note: 9 FTE additions in General Government have corresponding revenue, therefore General Government operations reduced 23 positions in response to the economic downturn. The changes in permanent budgeted positions are all related to deletions due to budget constraints or reorganizations, policy issues, or new grant awards. (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. In an effort to meet these goals and respond to revenue shortfalls caused by the national recession, management has proposed changes to some personnel resources in the 2010 budget. (See Budget Highlights Section — Changes in Funding Authorization in the Budget Forecast.)

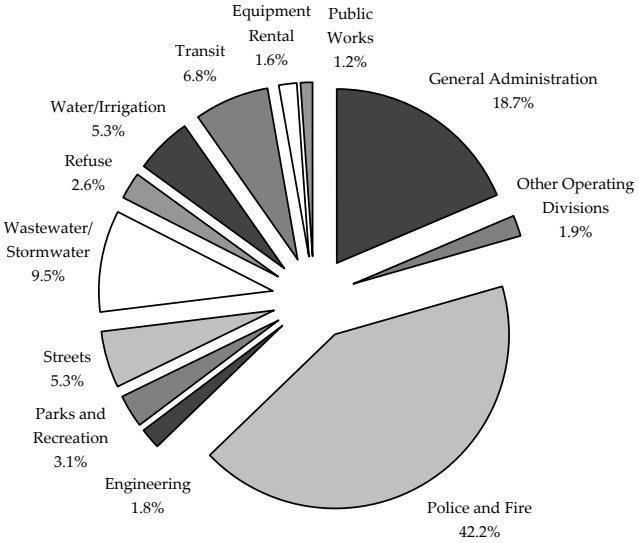
The 2010 Preliminary Budget included negotiated settlements for the Yakima Police Patrolmen's Association. All other bargaining units are in negotiations. However, the 2010 budget currently assumes a wage freeze for all other units.

Status of the collective bargaining process is described below.

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

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 2008	Amended Budget 2009	Preliminary Budget 2010	New Positions	Deleted Positions
General Government						
General Fund						
011	City Council	7.0	7.0	7.0	0.0	0.0
012	City Manager	4.0	4.0	4.0	0.0	0.0
014	Records	4.0	4.0	4.0	0.0	0.0
015	Financial Services	19.0	17.0	16.5	0.0	(0.5) (1)
016	Human Resources	8.0	8.0	8.0	0.0	0.0
017	Legal	17.5	18.0	16.0	0.0	(2.0) (1)
018	Municipal Court	13.5	12.5	11.5	0.0	(1.0) (1)
019	Purchasing	3.0	3.0	5.0	2.0 (2)	0.0
021	Environmental Planning (3)	11.0	12.0	11.0	0.0	(1.0) (1)
022	Code Administration (3)	23.0	22.0	19.0	0.0	(3.0) (1)
031	Police	189.0	188.0	189.0	7.0 (4)	(6.0) (1)
032	Fire	87.0	87.0	86.0	0.0	(1.0) (1)
041	Engineering	14.0	15.0	13.0	0.0	(2.0) (1)
051	City Hall Maintenance	2.0	2.0	2.0	0.0	0.0
052	Information Systems	18.7	18.7	19.0	0.3 (5)	0.0
054	Customer Services	12.8	14.8	14.8	0.0	0.0
Total General Fund		433.5	433.0	425.8	9.3	(16.5)
131	Parks & Recreation	25.8	25.6	23.1	0.0	(2.5) (1)
133	Traffic Engineering	16.5	16.0	13.0	0.0	(3.0) (1)
141	Street	27.0	27.0	26.0	0.0	(1.0) (1)
Total General Government		502.8	501.6	487.9	9.3	(23.0)
Other Operating Funds						
124	Community Development (3)	8.8	7.8	6.8	0.0	(1.0) (1)
125	Community Relations	5.0	5.0	5.0	0.0	0.0
144	Cemetery	2.0	2.0	2.0	0.0	0.0
151	Public Safety Communications	33.0	35.0	35.0	0.0	0.0
441	Storm Water	0.0	0.0	0.0	0.0	0.0
462	Transit	50.8	50.0	50.0	0.0	0.0
471	Refuse	19.0	19.0	19.0	0.0	0.0
473	Wastewater Operating	68.0	69.5	69.5	0.0	0.0
474	Water Operating	30.0	31.0	31.0	0.0	0.0
475	Irrigation Operating	8.0	8.0	8.0	0.0	0.0
551	Equipment Rental	12.0	12.0	12.0	0.0	0.0
560	Public Works Administration	10.0	10.0	9.0	0.0	(1.0) (1)
Total Other Operating Funds		246.5	249.3	247.3	0.0	(2.0)
Grand Total		749.3	750.8	735.1	9.3	(25.0)

(1) Unfunded due to budget constraints.
(2) Two positions were added due to Purchasing consolidation with Yakima County.
(3) One position in each of Planning (021) and Codes Administration (022) are being funded by Community Development (ONDS - 124), however, this change is not reflected on this chart as the positions are charted based on "home" divisions.
(4) An addition of seven Police Officers funded thru COPS Hiring Recovery Program (accounted for in Police Grants Fund - 152).
(5) Upgrade part-time position to full time to reflect actual hours being worked.

RESOURCES AND EXPENDITURES

Fund	Description	2010 Estimated Resources	2010 Budget	2010 Estimated Balance	Est Balance vs. 2010 Budget	2010 Beginning Balance	2010 Ending Balance	Ending Bal vs. 2010 Budget
000	General Fund	$48,655,738	$50,007,298	($1,351,560)	(2.70%)	$4,207,294	$2,855,735	5.7%
131	Parks & Recreation	4,248,985	4,232,014	16,971	0.40%	279,477	296,448	7.0%
141	Street & Traffic Operations	5,233,810	5,379,043	(145,233)	(2.70%)	1,260,353	1,115,120	20.7%
General Government Total		$58,138,533	$59,618,354	($1,479,821)	(2.48%)	$5,747,124	$4,267,302	7.2%
123	Economic Development	$43,000	$99,306	($56,306)	(56.70%)	$187,985	$131,679	132.6%
124	Community Development	2,373,446	2,529,187	(155,741)	(6.16%)	604,401	448,660	17.7%
125	Community Relations	481,200	561,448	(80,248)	(14.29%)	799,951	719,703	128.2%
127	Community Services	338,334	303,334	35,000	11.54%	46,168	81,168	26.8%
140	Growth Management	0	0	0	n/a	93	93	n/a
142	Arterial Street	2,976,767	3,746,806	(770,039)	(20.55%)	952,740	182,701	4.9%
143	Transportation Improvement	0	0	0	n/a	0	0	n/a
144	Cemetery	246,750	256,155	(9,405)	(3.67%)	52,557	43,152	16.8%
150	Emergency Services	1,063,870	1,110,329	(46,459)	(4.18%)	99,558	53,099	4.8%
151	Public Safety Communications	2,936,310	2,994,394	(58,084)	(1.94%)	260,437	202,353	6.8%
152	Police Grant	590,000	683,019	(93,019)	(13.62%)	224,000	130,981	19.2%
161	Downtown Business Improvement District	210,170	209,989	181	0.09%	9,267	9,448	4.5%
162	Trolley	8,986	7,848	1,138	14.50%	10,147	11,285	143.8%
163	Front Street Business Improvement Area	3,535	5,000	(1,465)	(29.30%)	8,002	6,537	130.7%
170	Tourist Promotion	1,404,500	1,469,180	(64,680)	(4.40%)	185,694	121,014	8.2%
171	Capitol Theatre	310,427	319,749	(9,322)	(2.92%)	128,654	119,332	37.3%
172	PFD Revenue-Convention Center	681,000	689,000	(8,000)	(1.16%)	150,733	142,733	20.7%
173	Tourism Promotion Area	378,205	378,205	0	0.00%	414	414	0.1%
174	PFD Revenue-Capitol Theatre	503,000	502,000	1,000		18,000	19,000	3.8%
195	Contingency	50,000	225,000	(175,000)	(77.78%)	176,919	1,919	0.9%
198	FRS/Capitol Theatre Reserve	3,000	71,927	(68,927)	(95.83%)	452,581	383,654	533.4%
199	Recovery Program Grants	814,000	814,000	0	0.00%	0	0	0.0%
221	L.I.D. Guaranty	300	0	300	n/a	80,020	80,320	n/a
272	PFD Convention Ctr G.O. Redemption	1,028,896	1,014,286	14,610	1.44%	150,994	165,604	16.3%
281	2005 LTGO Parks and Recreation	989,763	989,763	0	0.00%	4,664	4,664	0.5%
282	1998 LTGO Street Bond	0	0	0	n/a	1	1	n/a
283	1994 G. O. LTD Levy Redemption	512,100	511,788	312	0.06%	109,711	110,023	21.5%
284	1995 G. O. Street, Parks & Fire	297,000	296,550	450	0.15%	194,573	195,023	65.8%
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	429,200	427,815	1,385	0.32%	63,252	64,637	15.1%
289	LID Debt Service Control Fund	212,000	207,000	5,000	2.42%	37,144	42,144	20.4%
321	CBD Capital Improvement	1,023,800	1,135,252	(111,452)	(9.82%)	374,361	262,909	23.2%
322	Capitol Theatre Construction	55,000	3,150,000	(3,095,000)	(98.25%)	3,834,417	739,417	23.5%
331	Parks & Recreation Capital	555,000	560,000	(5,000)	(0.89%)	95,390	90,390	16.1%
332	Fire Capital	209,588	555,500	(345,912)	(62.27%)	625,825	279,913	50.4%
333	Law and Justice Capital	966,478	1,071,000	(104,522)	(9.76%)	216,660	112,138	10.5%
342	Public Works Trust Construction	620,000	845,851	(225,851)	(26.70%)	930,410	704,559	83.3%
343	REET 2 Capital Fund	530,000	811,822	(281,822)	(34.71%)	453,306	171,484	21.1%

Fund	Description	2010 Estimated Resources	2010 Budget	2010 Estimated Balance	Est Balance vs. 2010 Budget	2010 Beginning Balance	2010 Ending Balance	Ending Bal vs. 2010 Budget
364	Transit Capital Reserve	2,348,005	2,693,750	(345,745)	(12.84%)	1,082,598	736,853	27.4%
370	Convention Center Capital Improvement	175,500	191,000	(15,500)	(8.12%)	252,481	236,981	124.1%
392	Cum. Reserve for Capital Improvement	21,097,875	18,946,251	2,151,624	11.36%	1,393,822	3,545,446	18.7%
441	Stormwater Operating Fund	2,100,000	2,103,128	(3,128)	(0.15%)	346,023	342,895	16.3%
442	Stormwater Capital	434,781	368,040	66,741	18.13%	244,744	311,485	84.6%
462	Transit	7,116,100	7,200,452	(84,352)	(1.17%)	612,155	527,803	7.3%
471	Refuse	4,687,150	4,649,892	37,258	0.80%	252,423	289,682	6.2%
472	Wastewater Facility Reserve	152,000	50,000	102,000	204.00%	496,662	598,662	1197.3%
473	Wastewater Operating	17,259,214	17,570,394	(311,180)	(1.77%)	1,908,696	1,597,516	9.1%
474	Water Operating	7,394,837	7,774,807	(379,970)	(4.89%)	1,741,284	1,361,314	17.5%
475	Irrigation Operating	2,771,600	2,758,394	13,206	0.48%	171,648	184,854	6.7%
476	Sewer Construction	1,473,000	3,520,000	(2,047,000)	(58.15%)	3,072,322	1,025,322	29.1%
477	Domestic Water Improvement	2,049,460	2,997,200	(947,740)	(31.62%)	2,416,786	1,469,046	49.0%
478	Wastewater Facilities	1,540,000	2,285,000	(745,000)	(32.60%)	1,745,862	1,000,862	43.8%
479	Irrigation System Improvement	906,000	2,600,000	(1,694,000)	(65.15%)	2,561,036	867,036	33.3%
481	1998 Water Revenue Bond Reserve	400	0	400	n/a	270,007	270,407	n/a
483	1996 Wastewater Revenue Bond Reserve	700	0	700	n/a	145,363	146,063	n/a
484	1991 Water/Sewer Rev Bond Redemption	540,687	540,287	400	0.07%	113,726	114,126	21.1%
486	1998 Water Revenue Bond Redemption	238,839	238,814	25	0.01%	4,815	4,840	2.0%
488	1996 Wastewater Revenue Bond Redemption	414,613	414,613	0	0.00%	(1)	(1)	(0.0%)
489	1991 Water/Sewer Rev Bond Reserve	2,500	0	2,500	n/a	967,700	970,200	n/a
491	2003 Irrigation Revenue Bond Redemption	322,684	322,684	0	0.00%	35,435	35,435	11.0%
493	2003 Wastewater Revenue Bond Redemp	1,346,645	1,346,644	1	0.00%	1	2	0.0%
494	2003 Wastewater Revenue Bond Reserve	0	0	0	n/a	828,650	828,650	n/a
512	Unemployment Compensation	142,000	236,861	(94,861)	(40.05%)	359,841	264,980	111.9%
513	Employees Health Benefit	10,066,000	10,553,586	(487,586)	(4.62%)	2,642,769	2,155,182	20.4%
514	Workers' Compensation	1,412,300	1,466,695	(54,395)	(3.71%)	1,162,290	1,107,895	75.5%
515	Risk Management	2,589,500	2,759,338	(169,838)	(6.16%)	1,063,775	893,938	32.4%
516	Wellness/EAP Fund	60,000	89,849	(29,849)	(33.22%)	136,825	106,976	119.1%
551	Equipment Rental	4,990,304	5,198,027	(207,723)	(4.00%)	4,111,768	3,904,045	75.1%
555	Environmental Fund	563,000	828,450	(265,450)	(32.04%)	494,244	228,794	27.6%
560	Public Works Administration	1,185,331	1,191,886	(6,555)	(0.55%)	187,367	180,812	15.2%
610	Cemetery Trust	23,000	15,000	8,000	53.33%	574,865	582,865	3885.8%
612	Firemen's Relief & Pension	1,578,565	1,624,792	(46,227)	(2.85%)	830,675	784,448	48.3%
Total City Budget		$178,016,748	$190,756,691	($12,739,943)	(6.68%)	$49,514,810	$36,774,867	19.3%

COMPARATIVE REVENUES BY FUND

Fund	Description	2008 Actual Revenues	2009 Estimated Revenues	2010 Estimated Revenues	2010 Beginning Balance	2010 Estimated Resources
000	General Fund	$47,450,685	$47,757,780	$48,655,738	$4,207,294	$52,863,032
123	Economic Development	134,606	96,800	43,000	187,985	230,985
124	Community Development	2,449,032	4,576,190	2,373,446	604,401	2,977,847
125	Community Relations	518,943	481,200	481,200	799,951	1,281,151
127	Community Services	388,224	384,712	338,334	46,168	384,502
131	Parks & Recreation	4,176,409	4,077,917	4,248,985	279,477	4,528,462
140	Growth Management	0	25,466	0	93	93
141	Street & Traffic Operations	5,808,278	5,574,394	5,233,810	1,260,353	6,494,163
142	Arterial Street	3,974,071	5,428,861	2,976,767	952,740	3,929,507
144	Cemetery	281,141	242,850	246,750	52,557	299,307
150	Emergency Services	1,046,508	1,059,476	1,063,870	99,558	1,163,428
151	Public Safety Communications	2,535,003	2,897,412	2,936,310	260,437	3,196,747
152	Police Grant	0	224,000	590,000	224,000	814,000
161	Downtown Business Improvement District	78,519	210,170	210,170	9,267	219,437
162	Trolley	232,905	222,762	8,986	10,147	19,133
163	Front Street Business Improvement Area	4,088	3,535	3,535	8,002	11,537
170	Tourist Promotion	1,462,336	1,258,599	1,404,500	185,694	1,590,194
171	Capitol Theatre	299,595	298,342	310,427	128,654	439,081
172	Public Facilities District Revenue-Convention Ctr	708,728	671,000	681,000	150,733	831,733
173	Tourism Promotion Area	378,205	374,834	378,205	414	378,619
174	Public Facilities District Revenue-Capitol Theatre	389,110	498,000	503,000	18,000	521,000
195	Contingency	75,000	25,000	50,000	176,919	226,919
198	FRS/Capitol Theatre Reserve	17,975	309,250	3,000	452,581	455,581
199	Recovery Program Grants	0	0	814,000	0	814,000
221	L.I.D. Guaranty	37	300	300	80,020	80,320
272	PFD Convention Ctr G.O. Redemption	460,000	734,137	1,028,896	150,994	1,179,890
281	2005 LTGO Parks and Recreation	682,298	980,289	989,763	4,664	994,427
282	1998 LTGO Street Bond	87,961	0	0	1	1
283	1994 G. O. LTD Levy Redemption	514,000	364,100	512,100	109,711	621,811
284	1995 G. O. Street, Parks & Fire	293,676	268,000	297,000	194,573	491,573
285	1997 G. O. Line of Credit	24,365	50,000	50,000	0	50,000
287	1996 G. O. LTD Levy Redemption	431,000	443,200	429,200	63,252	492,452
289	LID Debt Service Control Fund	94,029	212,000	212,000	37,144	249,144
321	CBD Capital Improvement	1,039,519	100,711	1,023,800	374,361	1,398,161
322	Capitol Theatre Construction	448,600	7,600,098	55,000	3,834,417	3,889,417
331	Parks & Recreation Capital	324,293	745,000	555,000	95,390	650,390
332	Fire Capital	1,259,964	335,868	209,588	625,825	835,413
333	Law and Justice Capital	657,708	1,110,450	966,478	216,660	1,183,138
342	Public Works Trust Construction	890,841	615,000	620,000	930,410	1,550,410
343	REET 2 Capital Fund	795,841	540,000	530,000	453,306	983,306
345	LID Construction Control Fund	0	884,075	0	0	0
364	Transit Capital Reserve	1,240,949	925,187	2,348,005	1,082,598	3,430,603
370	Convention Center Capital Improvement	195,400	186,335	175,500	252,481	427,981
392	Cum. Reserve for Capital Improvement	1,160,354	2,950,100	21,097,875	1,393,822	22,491,697

Fund	Description	2008 Actual Revenues	2009 Estimated Revenues	2010 Estimated Revenues	2010 Beginning Balance	2010 Estimated Resources
441	Stormwater Operating Fund	1,111,142	1,807,366	2,100,000	346,023	2,446,023
442	Stormwater Capital	200,000	440,000	434,781	244,744	679,525
462	Transit	7,238,437	6,928,994	7,116,100	612,155	7,728,255
471	Refuse	4,202,482	4,640,950	4,687,150	252,423	4,939,573
472	Wastewater Facility Reserve	150,988	152,000	152,000	496,662	648,662
473	Wastewater Operating	16,363,570	16,896,905	17,259,214	1,908,696	19,167,910
474	Water Operating	6,802,383	7,138,437	7,394,837	1,741,284	9,136,121
475	Irrigation Operating	2,609,515	2,665,220	2,771,600	171,648	2,943,248
476	Sewer Construction	2,001,747	1,388,350	1,473,000	3,072,322	4,545,322
477	Domestic Water Improvement	1,805,066	1,523,740	2,049,460	2,416,786	4,466,246
478	Wastewater Facilities	8,379,467	1,160,000	1,540,000	1,745,862	3,285,862
479	Irrigation System Improvement	925,051	906,000	906,000	2,561,036	3,467,036
481	1998 Water Revenue Bond Reserve	400	400	400	270,007	270,407
483	1996 Wastewater Revenue Bond Reserve	700	700	700	145,363	146,063
484	1991 Water/Sewer Rev Bond Redemption	547,889	545,541	540,687	113,726	654,413
485	Apple Tree Bond Redemption	521,339	0	0	0	0
486	1998 Water Revenue Bond Redemption	243,510	234,585	238,839	4,815	243,654
488	1996 Wastewater Revenue Bond Redemption	368,900	412,213	414,613	(1)	414,612
489	1991 Water/Sewer Rev Bond Reserve	2,500	2,500	2,500	967,700	970,200
491	2003 Irrigation Revenue Bond Redemption	318,203	320,709	322,684	35,435	358,119
493	2003 Wastewater Revenue Bond Redemption	1,346,632	1,347,794	1,346,645	1	1,346,646
494	2003 Wastewater Revenue Bond Reserve	0	0	0	828,650	828,650
512	Unemployment Compensation	84,641	115,154	142,000	359,841	501,841
513	Employees Health Benefit	9,059,538	9,538,812	10,066,000	2,642,769	12,708,769
514	Workers' Compensation	1,359,107	1,470,391	1,412,300	1,162,290	2,574,590
515	Risk Management	2,444,854	2,703,365	2,589,500	1,063,775	3,653,275
516	Wellness/EAP Fund	122,710	100,000	60,000	136,825	196,825
551	Equipment Rental	5,948,637	4,950,355	4,990,304	4,111,768	9,102,072
555	Environmental Fund	137,155	835,000	563,000	494,244	1,057,244
560	Public Works Administration	1,189,940	1,190,130	1,185,331	187,367	1,372,698
610	Cemetery Trust	29,810	20,500	23,000	574,865	597,865
612	Firemen's Relief & Pension	1,627,553	1,608,565	1,578,565	830,675	2,409,240
Total City Budget		$160,154,059	$166,788,077	$178,016,748	$49,514,810	$227,531,558

EXPENDITURES BY FUND AND DEPARTMENT

Fund/Department	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Estimated Expense	2010 Proposed Budget	Chng 2010 to 2009 Amended	Percent Diff
011 City Council	$204,586	$213,540	$213,540	$212,731	$212,265	($1,275)	(1%)
012 City Manager	483,312	521,307	521,307	511,296	518,563	(2,744)	(1%)
013 State Examiner	96,297	103,000	103,000	98,000	103,000	0	0%
014 Records	409,921	439,331	449,013	386,917	440,128	(8,885)	(2%)
015 Financial Services	1,440,634	1,540,878	1,540,878	1,521,296	1,502,860	(38,018)	(2%)
016 Human Resources	430,133	489,040	494,040	471,345	467,978	(26,062)	(5%)
017 Legal	1,299,647	1,459,796	1,459,796	1,208,525	1,142,950	(316,846)	(22%)
018 Municipal Court	1,202,128	1,321,304	1,321,304	1,314,396	1,262,770	(58,534)	(4%)
019 Purchasing	258,089	329,881	329,881	340,900	432,432	102,551	31%
020 Yak Urban Area Hearings Examiner	65,193	51,000	56,000	56,000	41,000	(15,000)	(27%)
021 Environmental Planning	705,338	899,032	901,558	823,598	774,229	(127,329)	(14%)
022 Code Administration	1,546,638	1,783,856	1,783,856	1,607,492	1,462,372	(321,484)	(18%)
024 Indigent Defense	360,000	385,000	425,000	425,000	480,000	55,000	13%
031 Police	20,902,975	22,434,616	23,378,366	22,866,079	23,108,949	(269,417)	(1%)
032 Fire	8,436,383	8,909,315	8,909,315	8,892,905	8,979,699	70,384	1%
035 Police Pension	1,279,173	1,387,957	1,403,957	1,352,146	1,373,040	(30,917)	(2%)
038 Probation Center	24,177	25,000	25,000	25,000	0	(25,000)	(100%)
041 Engineering	1,034,701	1,194,716	1,199,716	1,050,385	1,003,528	(196,188)	(16%)
051 City Hall Maintenance	403,570	422,178	426,178	404,368	406,690	(19,488)	(5%)
052 Information Systems	2,541,846	2,483,585	2,823,003	2,743,951	2,306,255	(516,748)	(18%)
054 Utility Services	1,034,016	1,225,469	1,225,469	1,182,138	1,253,118	27,649	2%
095 Intergovernmental	286,102	370,076	370,076	472,076	331,397	(38,679)	(10%)
096 Sundome	150,000	150,000	150,000	150,000	150,000	0	0%
098 District Court	3,216	1,800	1,800	1,800	1,800	0	0%
099 Transfers	2,317,970	2,232,275	2,232,275	2,230,275	2,252,275	20,000	1%
General Fund Total	$46,916,045	$50,373,952	$51,744,328	$50,348,619	$50,007,298	($1,737,030)	(3%)
131 Parks & Recreation	$4,274,493	$4,377,543	$4,377,543	$4,249,796	4,232,014	($145,529)	(3%)
141 Street & Traffic Operations	5,821,695	6,027,466	6,074,833	5,686,692	5,379,043	(695,790)	(11%)
General Government Fund Totals	$57,012,233	$60,778,961	$62,196,704	$60,285,107	$59,618,355	($2,578,349)	(4%)
123 Economic Development	$167,126	$146,173	$146,173	$98,970	99,306	($46,867)	(32%)
124 Community Development	2,555,694	2,317,063	4,525,424	4,261,559	2,529,187	(1,996,237)	(44%)
125 Community Relations	496,341	566,925	577,802	543,824	561,448	(16,354)	(3%)
127 Community Services	377,598	487,712	487,712	349,712	303,334	(184,378)	(38%)
140 Growth Management	0	0	49,745	49,745	0	(49,745)	(100%)
142 Arterial Street	3,154,455	7,317,146	8,139,749	6,343,719	3,746,806	(4,392,943)	(54%)
144 Cemetery	251,637	260,420	260,420	256,912	256,155	(4,265)	(2%)
150 Emergency Services	1,084,313	1,152,430	1,167,430	1,141,339	1,110,329	(57,101)	(5%)
151 Public Safety Communications	2,703,602	3,028,165	3,028,165	2,900,907	2,994,394	(33,771)	(1%)
152 Police Grant	0	0	0	0	683,019	683,019	n/a
161 Downtown Business Improvement District	111,893	204,592	204,592	202,399	209,989	5,397	3%
162 Trolley	231,261	221,621	248,207	221,621	7,848	(240,359)	(97%)
163 Front Street Business Improvement Area	2,800	3,000	3,000	3,000	5,000	2,000	67%

Fund/Department	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Estimated Expense	2010 Proposed Budget	Chng 2010 to 2009 Amended	Percent Diff
170 Tourist Promotion	1,394,116	1,474,205	1,474,205	1,303,209	1,469,180	(5,025)	(0%)
171 Capitol Theatre	304,734	318,513	318,513	318,513	319,749	1,236	0%
172 PFD Revenue-Convention Center	697,926	1,194,000	696,000	666,775	689,000	(7,000)	(1%)
173 Tourism Promotion Area	378,205	405,088	405,088	374,834	378,205	(26,883)	(7%)
174 PFD Revenue-Capitol Theatre	389,110	0	498,000	480,000	502,000	4,000	1%
195 Contingency	82,151	300,000	300,000	200,000	225,000	(75,000)	(25%)
198 FRS/Capitol Theatre Reserve	71,927	71,927	571,927	371,927	71,927	(500,000)	(87%)
199 Recovery Program Grants	0	0	0	0	814,000	814,000	n/a
272 PFD Convention Ctr G.O. Redemption	459,075	460,413	734,550	734,550	1,014,286	279,736	38%
281 2005 LTGO Parks and Recreation	682,296	980,288	980,288	980,288	989,763	9,475	n/a
282 1998 LTGO Street Bond	178,938	0	0	0	0	0	n/a
283 1994 G. O. LTD Levy Redemption	517,938	518,038	518,038	518,038	511,788	(6,250)	(1%)
284 1995 G. O. Street, Parks & Fire	293,788	267,678	267,678	267,678	296,550	28,872	11%
285 1997 G. O. Line of Credit	25,284	50,000	50,000	50,000	50,000	0	0%
287 1996 G. O. LTD Levy Redemption	428,645	441,365	441,365	441,365	427,815	(13,550)	(3%)
289 LID Debt Service Control Fund	84,618	207,000	207,000	207,000	207,000	0	0%
321 CBD Capital Improvement	2,103,687	257,235	469,235	342,596	1,135,252	666,017	142%
322 Capitol Theatre Construction	519,198	9,728,750	9,811,426	3,833,066	3,150,000	(6,661,426)	(68%)
331 Parks & Recreation Capital	622,737	1,275,000	1,475,000	824,989	560,000	(915,000)	(62%)
332 Fire Capital	308,661	1,618,100	1,618,100	1,218,100	555,500	(1,062,600)	(66%)
333 Law and Justice Capital	545,876	1,433,814	1,572,633	1,525,193	1,071,000	(501,633)	(32%)
342 Public Works Trust Construction	1,467,319	1,235,570	1,235,570	1,135,920	845,851	(389,719)	(32%)
343 REET 2 Capital Fund	838,865	1,661,822	1,661,822	1,316,822	811,822	(850,000)	(51%)
345 LID Construction Control Fund	44,662	430,000	802,000	802,000	0	(802,000)	(100%)
364 Transit Capital Reserve	2,365,639	1,050,750	1,103,013	959,250	2,693,750	1,590,737	144%
370 Convention Center Capital Improvement	104,714	268,000	270,770	241,200	191,000	(79,770)	(29%)
392 Cum. Reserve for Capital Improvement	954,159	19,460,000	19,611,173	1,930,723	18,946,251	(664,922)	(3%)
441 Stormwater Operating Fund	772,857	1,801,039	1,801,039	1,799,628	2,103,128	302,089	17%
442 Stormwater Capital	72,756	325,000	325,000	322,500	368,040	43,040	13%
462 Transit	7,315,761	7,429,116	7,460,107	6,903,596	7,200,452	(259,655)	(3%)
471 Refuse	4,458,657	4,652,022	4,652,022	4,592,614	4,649,892	(2,130)	(0%)
472 Wastewater Facility Reserve	378,887	50,000	363,186	313,186	50,000	(313,186)	(86%)
473 Wastewater Operating	16,646,483	16,874,193	16,875,924	16,717,073	17,570,394	694,470	4%
474 Water Operating	6,831,165	7,299,187	7,303,953	7,257,874	7,774,807	470,854	6%
475 Irrigation Operating	2,631,451	2,784,200	2,784,200	2,756,837	2,758,394	(25,806)	(1%)
476 Wastewater Construction	227,657	2,220,000	2,491,332	1,021,585	3,520,000	1,028,668	41%
477 Domestic Water Improvement	505,640	2,380,100	2,380,100	1,920,200	2,997,200	617,100	26%
478 Wastewater Facilities	3,757,287	3,285,000	5,937,540	5,370,657	2,285,000	(3,652,540)	(62%)
479 Irrigation System Improvement	2,382,786	2,986,700	2,986,700	1,398,500	2,600,000	(386,700)	(13%)
483 Wastewater Rev Bond Reserve	202,564	0	0	0	0	0	n/a
484 1991 Water/Sewer Rev Bond Redemp	544,091	545,141	545,141	545,141	540,287	(4,854)	(1%)
485 Apple Tree Bond Redemption	521,339	0	0	0	0	0	n/a
486 1998 Water Revenue Bond Redemp	243,186	234,560	234,560	234,560	238,814	4,254	2%
488 1996 Wastewater Rev Bond Redemp	534,536	412,213	412,213	412,213	414,613	2,400	1%

Fund/Department	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Estimated Expense	2010 Proposed Budget	Chng 2010 to 2009 Amended	Percent Diff
491 2003 Irrigation Revenue Bond Redemp	318,203	320,709	320,709	320,709	322,684	1,975	1%
493 2003 Wastewater Revenue Bond Red	1,346,631	1,347,794	1,347,794	1,347,794	1,346,644	(1,150)	(0%)
512 Unemployment Compensation	147,941	152,202	152,202	151,811	236,861	84,659	56%
513 Employees Health Benefit	9,477,129	9,395,738	9,999,738	9,992,127	10,553,586	553,848	6%
514 Workers' Compensation	1,435,889	1,694,397	1,694,397	1,447,024	1,466,695	(227,702)	(13%)
515 Risk Management	2,336,050	2,789,598	2,939,598	2,786,357	2,759,338	(180,260)	(6%)
516 Wellness/EAP Fund	111,453	119,476	130,296	108,521	89,849	(40,447)	(31%)
551 Equipment Rental	5,486,749	5,975,442	5,998,773	5,182,028	5,198,027	(800,746)	(13%)
555 Environmental Fund	199,788	1,306,220	1,381,220	855,000	828,450	(552,770)	(40%)
560 Public Works Administration	1,150,816	1,199,463	1,199,463	1,177,556	1,191,886	(7,577)	(1%)
610 Cemetery Trust	19,126	25,000	25,000	12,000	15,000	(10,000)	(40%)
612 Firemen's Relief & Pension	1,444,775	1,603,380	1,619,380	1,601,355	1,624,792	5,412	0%
Non General Government Fund Totals	$98,502,641	$140,020,693	$149,293,400	$113,966,189	$131,138,337	($18,155,063)	(12%)
Total City Budget	$155,514,874	$200,799,654	$211,490,104	$174,251,296	$190,756,692	($20,733,412)	(10%)

EXPENDITURES BY FUND AND CATEGORY

Fund/Department	Salaries and Wages	Personnel Benefits	Supplies	Other Services & Charges	Intergov't /Fund Services	Capital Outlay	Debt Service	Interfund Payments F/Service	Total Budget
011 City Council	$95,100	$7,742	$18,250	$91,173	$0	$0	$0	$0	$212,265
012 City Manager	393,861	88,583	5,000	31,119	0	0	0	0	518,563
013 State Examiner	0	0	0	103,000	0	0	0	0	103,000
014 Records	209,176	52,326	9,200	169,425	0	0	0	0	440,127
015 Financial Services	1,071,164	294,245	17,500	106,826	6	0	0	13,118	1,502,859
016 Human Resources	338,973	84,245	14,700	30,059	0	0	0	0	467,977
017 Legal	789,144	197,350	18,000	138,456	0	0	0	0	1,142,950
018 Municipal Court	816,927	197,984	35,000	189,860	23,000	0	0	0	1,262,771
019 Purchasing	303,954	85,988	14,000	28,490	0	0	0	0	432,432
020 Yak Urban Area Hearings Exam	0	0	0	41,000	0	0	0	0	41,000
021 Environmental Planning	547,114	150,904	8,050	67,096	0	0	0	1,065	774,229
022 Code Administration	948,771	286,303	47,066	147,862	0	0	13,716	18,654	1,462,372
024 Indigent Defense	0	0	0	480,000	0	0	0	0	480,000
031 Police	14,703,413	3,560,498	761,000	1,147,222	2,650,700	1	0	286,115	23,108,949
032 Fire	6,826,580	1,565,757	222,991	260,895	100	0	0	103,376	8,979,699
035 Police Pension	0	585,150	50	787,840	0	0	0	0	1,373,040
041 Engineering	731,927	207,618	17,782	24,321	0	0	0	21,880	1,003,528
051 City Hall Maintenance	145,360	40,405	18,174	112,477	0	0	0	90,275	406,691
052 Information Systems	1,357,871	360,835	168,755	402,537	0	15,000	0	1,257	2,306,255
054 Utility Services	712,185	250,573	21,040	251,384	0	0	0	17,936	1,253,118
095 Intergovernmental	0	0	0	139,690	156,105	0	35,602	0	331,397
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	2,252,275	0	0	0	2,252,275
General Fund Total	$29,991,520	$8,016,506	$1,396,558	$4,752,532	$5,232,186	$15,001	$49,318	$553,676	$50,007,297
131 Parks & Recreation	$1,613,655	$550,173	$361,300	$1,078,145	$151,600	$0	$0	$477,140	$4,232,013
141 Street & Traffic Operations	2,074,327	717,379	807,400	559,710	130,642	0	0	1,089,584	5,379,042
General Government Fund Totals	$33,679,502	$9,284,058	$2,565,258	$6,390,387	$5,514,428	$15,001	$49,318	$2,120,400	$59,618,352
123 Economic Development	$44,231	$7,742	$0	$47,333	$0	$0	$0	$0	$99,306
124 Community Development	561,311	203,551	20,930	1,690,332	0	0	0	53,063	2,529,187
125 Community Relations	302,128	88,675	54,150	44,364	0	37,000	0	35,131	561,448
127 Community Services	0	0	5,000	298,334	0	0	0	0	303,334
142 Arterial Street	0	0	0	10,000	237,183	3,213,097	286,526	0	3,746,806
144 Cemetery	121,052	43,799	21,474	17,005	3,600	0	0	49,225	256,155
150 Emergency Services	686,074	151,190	31,000	1,930	125,000	0	0	115,135	1,110,329
151 Public Safety Communications	1,942,902	596,952	55,100	273,304	0	0	0	126,136	2,994,394
152 Police Grant	504,949	128,070	25,000	25,000	0	0	0	0	683,019
161 Downtown Bus Impr District	0	0	0	200,000	0	0	0	9,989	209,989
162 Trolley	0	0	0	7,848	0	0	0	0	7,848
163 Front Street Business Impr Area	0	0	0	5,000	0	0	0	0	5,000
170 Tourist Promotion	0	0	67,000	1,296,795	0	0	10,951	94,434	1,469,180
171 Capitol Theatre	0	0	23,400	270,400	0	0	0	25,949	319,749

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
172 PFD Revenue-Convention Center	0	0	0	24,000	665,000	0	0	0	689,000
173 Tourism Promotion Area	0	0	0	378,205	0	0	0	0	378,205
174 PFD Revenue-Capitol Theatre	0	0	0	12,000	490,000	0	0	0	
195 Contingency	0	0	0	225,000	0	0	0	0	225,000
198 FRS/Capitol Theatre Reserve	0	0	0	0	71,927	0	0	0	71,927
199 Recovery Program Grants	0	0	0	814,000	0	0	0	0	814,000
272 PFD Convention Ctr G.O. Red	0	0	0	0	0	0	1,014,286	0	1,014,286
281 2005 LTGO Parks and Recreation	0	0	0	0	0	0	989,763	0	989,763
283 1994 G. O. LTD Levy Redemption	0	0	0	0	0	0	511,788	0	511,788
284 1995 G. O. Street, Parks & Fire	0	0	0	0	0	0	296,550	0	296,550
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	427,815	0	427,815
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	121,147	105	1,013,000	0	0	1,135,252
322 Capitol Theatre Construction	0	0	0	150,000	0	3,000,000	0	0	3,150,000
331 Parks & Recreation Capital	0	0	0	0	0	560,000	0	0	560,000
332 Fire Capital	0	0	0	37,000	0	518,500	0	0	555,500
333 Law and Justice Capital	0	0	303,000	350,000	0	303,000	0	115,000	1,071,000
342 Public Works Trust Construction	0	0	0	0	531,542	250,000	64,309	0	845,851
343 REET 2 Capital Fund	0	0	250,000	50,000	511,822	0	0	0	811,822
345 LID Construction Control Fund	0	0	0	0	0	0	0	0	0
364 Transit Capital Reserve	0	0	50,000	0	0	2,643,750	0	0	2,693,750
370 Convention Center Capital Impr	0	0	161,000	30,000	0	0	0	0	191,000
392 Cum. Reserve for Capital Impr	0	0	0	743,750	0	18,200,000	2,501	0	18,946,251
441 Stormwater Operating Fund	549,111	175,342	50,000	96,122	839,872	12,000	0	380,681	2,103,128
442 Stormwater Capital	0	0	0	25,000	0	343,040	0	0	368,040
462 Transit	2,516,360	1,017,924	708,237	1,461,362	2,300	27,350	0	1,466,919	7,200,452
471 Refuse	947,661	384,625	276,200	781,741	652,000	0	0	1,607,665	4,649,892
472 Wastewater Facility Reserve	0	0	0	50,000	0	0	0	0	50,000
473 Wastewater Operating	3,726,460	1,229,060	575,820	1,145,402	7,778,937	45,000	809,152	2,260,563	17,570,394
474 Water Operating	1,792,323	616,364	606,258	543,818	2,552,443	17,000	210,720	1,435,881	7,774,807
475 Irrigation Operating	489,138	175,835	78,435	391,907	1,297,534	5,000	0	320,545	2,758,394
476 Wastewater Construction	0	0	0	200,000	0	3,320,000	0	0	3,520,000
477 Domestic Water Improvement	0	0	0	50,000	0	2,947,200	0	0	2,997,200
478 Wastewater Facilities	0	0	0	1,180,000	0	1,105,000	0	0	2,285,000
479 Irrigation System Improvement	0	0	0	0	0	2,600,000	0	0	2,600,000
483 Wastewater Rev Bond Reserve	0	0	0	0	0	0	0	0	0
484 1991 Water/Sewer Rev Bond Redemp	0	0	0	0	0	0	540,287	0	540,287
485 Apple Tree Bond Redemption	0	0	0	0	0	0	0	0	0
486 1998 Water Rev Bond Redemp	0	0	0	0	0	0	238,814	0	238,814
488 1996 Wastewater Rev Bond Redemp	0	0	0	0	0	0	414,613	0	414,613
491 2003 Irrigation Rev Bond Redemp	0	0	0	0	0	0	322,684	0	322,684
493 2003 Wastewater Revenue Bond Red	0	0	0	0	0	0	1,346,644	0	1,346,644
512 Unemployment Compensation	23,452	205,580	0	5,600	0	0	0	2,229	236,861

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
513 Employees Health Benefit	103,620	9,343,308	4,000	987,974	0	0	0	114,685	10,553,587
514 Workers' Compensation	85,437	1,082,916	2,760	274,900	0	0	0	20,682	1,466,695
515 Risk Management	471,455	132,298	8,500	2,113,035	0	0	0	34,050	2,759,338
516 Wellness/EAP Fund	0	0	8,300	76,549	0	5,000	0	0	89,849
551 Equipment Rental	644,628	217,598	2,133,259	119,440	169,735	1,625,000	0	288,367	5,198,027
555 Environmental Fund	0	0	500	727,950	0	100,000	0	0	828,450
560 Public Works Administration	475,399	140,672	68,973	450,468	0	0	0	56,374	1,191,886
610 Cemetery Trust	0	0	0	0	15,000	0	0	0	15,000
612 Firemen's Relief & Pension	0	774,428	150	812,400	0	0	0	37,814	1,624,792
Non General Government Fund Totals	$15,987,691	$16,715,929	$5,589,446	$18,616,415	$15,961,000	$41,889,937	$7,727,403	$8,650,517	$130,636,338
Total City Budget	$49,667,193	$25,999,987	$8,154,704	$25,006,802	$21,475,428	$41,904,938	$7,776,721	$10,770,917	$190,254,690

REVENUES BY CATEGORY

		General Fund	Other Funds	Total Revenue
310 Taxes				
311	General Property Taxes	$8,523,000	$7,296,265	$15,819,265
313	Retail Sales and Taxes	15,252,000	5,811,500	21,063,500
314	Utility Taxes	3,458,100	0	3,458,100
316	Business Taxes	9,378,000	1,255,000	10,633,000
317	Excise Taxes	996,200	1,050,000	2,046,200
318	Other Operating Assessments	0	378,205	378,205
319	Penalty & Interest-Delinquent Taxes	2,000	0	2,000
	Total	$37,609,300	$15,790,970	$53,400,270
320 Licenses and Permits				
321	Business Licenses and Permits	$22,300	$0	$22,300
322	Non-business Licenses and Permit	612,700	672,000	1,284,700
	Total	$635,000	$672,000	$1,307,000
330 Intergovernmental Revenues				
331	Federal Grants - Direct	$130,000	$4,154,274	$4,284,274
332	Federal Entitlements	$0	$133,896	133,896
333	Federal Grants - Indirect	0	14,401,081	14,401,081
334	State Grants	193,000	6,173,597	6,366,597
336	In Lieu and Impact Payments	1,782,000	1,878,900	3,660,900
337	Grants from Local Units	6,330	253,000	259,330
338	Intergovernmental Revenues	721,078	4,212,950	4,934,028
339	Federal Stimulus Grants	0	3,345,005	3,345,005
	Total	$2,832,408	$34,552,703	$37,385,111
340 Charges for Services				
341	General Government	$64,680	$71,000	$135,680
342	Security of Persons and Property	166,500	30,000	196,500
343	Physical Environment	103,500	30,349,446	30,452,946
344	Transportation	0	657,000	657,000
345	Economic Environment	280,000	18,100	298,100
347	Culture and Recreation	0	930,265	930,265
348	Internal Service Fund Sales and Services	0	2,177,893	2,177,893
349	Other Interfund/Department Charges	4,292,000	234,886	4,526,886
	Total	$4,906,680	$34,468,590	$39,375,270
350 Fines and Forfeits				
353	Forfeited Contract Deposits	$1,100,700	$0	$1,100,700
354	Administrative Penalties	100,000	0	100,000
355	Criminal Traffic Misdemeanors	255,000	0	255,000
356	Criminal Non-traffic Penalties	130,000	0	130,000
357	Criminal Cost	191,000	0	191,000
359	Non-court Fines Forfeitures	200	0	200
	Total	$1,776,900	$0	$1,776,900

		General Fund	Other Funds	Total Revenue
360	**Miscellaneous Revenues**			
361	Interest Earnings	$835,000	$566,828	$1,401,828
362	Rents and Royalties	450	1,025,272	1,025,722
363	Insurance Premiums & Recoveries	0	133,000	133,000
365	Internal Service Fund Miscellaneous	0	6,265,892	6,265,892
366	Trust and Other Interfund/Department	0	9,844,500	9,844,500
367	Contributions-Private Source	0	1,070,400	1,070,400
368	Assessment Revenue	0	2,462,946	2,462,946
369	Other Miscellaneous Revenue	19,000	1,786,920	1,805,920
	Total	$854,450	$23,155,758	$24,010,208
370	**Proprietary/ Trust Gains (Losses) & Other Income**			
374	Capital Contributions-Governmental Agencies	$0	$0	$0
379	Capital Contributions-Others	0	908,177	908,177
	Total	$0	$908,177	$908,177
380	**Non Revenues**			
381	Interfund Loans Received	$0	$1,500	$1,500
382	Proceeds Of Long-Term Debt Proprietary Funds	0	0	0
385	Proceeds From Short-Term Debt	0	476,000	476,000
387	Residual Equity Transfer-In	0	114,513	114,513
388	Other Increases in Fund Equity	0	0	0
	Total	$0	$592,013	$592,013
390	**Other Financing Sources**			
391	Proceeds Of General Long Term Debt	$0	$5,205,460	$5,205,460
395	Proceeds Of General Fixed Assets	1,000	136,500	137,500
397	Operating Transfers - In	40,000	13,753,839	13,793,839
398	Insurance Recoveries	0	125,000	125,000
	Total	$41,000	$19,220,799	$19,261,799
Total Estimated Revenue		$48,655,738	$129,361,010	$178,016,748
Estimated Beginning Balance		4,207,294	45,307,516	49,514,810
Total Estimated Resources		$52,863,032	$174,668,526	$227,531,558

EXPENDITURES BY CATEGORY

		General Fund	Other Funds	Total Budget
100	**Salaries and Wages**			
110	Salaries and Wages	$27,947,562	$18,834,869	$46,782,431
120	Overtime	1,391,800	546,000	1,937,800
130	Special Pay/Shift Differential	471,870	153,406	625,276
140	Retirement/Termination Cashout	180,288	141,399	321,687
	Total	$29,991,520	$19,675,673	$49,667,194
200	**Personnel Benefits**			
210	Social Security/Council Benefits	$1,010,956	$1,347,032	$2,357,988
220	Retirement	1,482,150	1,019,704	2,501,854
230	Industrial Insurance	553,200	1,871,679	2,424,879
240	Life Insurance	71,499	59,191	130,690
250	Medical Insurance	3,540,195	11,520,805	15,061,000
260	Dental Insurance	409,173	1,085,725	1,494,898
270	Unemployment Compensation	86,384	258,259	344,643
280	Miscellaneous	278,800	47,156	325,956
290	Pensions and Death Benefits	584,150	773,928	1,358,078
	Total	$8,016,506	$17,983,480	$25,999,986
300	**Supplies**			
310	Office and Operating Supplies	$722,941	$2,064,531	$2,787,472
320	Fuel Consumed	365,817	1,194,557	1,560,374
340	Items Purchased for Resale or Inventory	52,500	2,356,000	2,408,500
350	Small Tools and Equipment	255,300	777,808	1,033,108
3A0	Liquid Alum Sulphate	0	60,000	60,000
3B0	Bioxide Chemicals	0	60,000	60,000
3C0	Chemicals	0	180,250	180,250
3F0	Fluoride	0	35,000	35,000
3G0	Grouting chemicals	0	20,000	20,000
3S0	Soda Ash	0	10,000	10,000
	Total	$1,396,558	$6,758,146	$8,154,704
400	**Other Services and Charges**			
410	Professional Services	$2,329,284	$9,514,354	$11,843,638
420	Communications	555,766	316,335	872,100
430	Transportation/Training	162,238	105,234	267,472
440	Advertising	56,700	227,550	284,250
450	Operating Rentals & Leases	70,930	406,822	477,752
460	Insurance	0	1,628,215	1,628,215
470	Public Utility Services	368,743	3,237,612	3,606,355
480	Repairs and Maintenance	626,350	3,505,957	4,132,307
490	Miscellaneous	562,521	1,136,593	1,699,114
4D0	DOE Wastewater Discharge Permit Fee	0	100,700	100,700
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 County Development Association	15,000	0	15,000
	Total	$4,752,532	$20,254,271	$25,006,803

		General Fund	Other Funds	Total Budget
500	**Intergovernmental Services**			
510	Intergovernment Professional Services	$2,790,710	$220,272	$3,010,982
520	Intergovernment Agreements	39,095	85,000	124,095
530	State/County Taxes and Assessments	106	881,963	882,069
540	Interfund Taxes and Assessments	0	3,484,600	3,484,600
550	Interfund Subsidies	2,402,275	10,685,894	13,088,169
560	Interfund Transfers	0	114,513	114,513
5C0	Connection Charge Transfers	0	650,000	650,000
5T0	Debt Coverage Transfer Terrace Heights	0	40,000	40,000
5U0	Debt Coverage Transfer Union Gap	0	81,000	81,000
	Total	$5,232,186	$16,243,242	$21,475,428
600	**Capital Outlays**			
620	Buildings	$0	$273,000	$273,000
630	Improvements Other Than Buildings	0	772,047	772,047
640	Machinery and Equipment	15,001	6,730,600	6,745,601
650	Construction Projects	0	34,114,290	34,114,290
	Total	$15,001	$41,889,937	$41,904,938
700	**Debt Service - Principal**			
710	Debt Service - G.O. Bonds-Principal	$0	$2,098,125	$2,098,125
720	Debt Service-Revenue Bonds-Principal	0	1,705,000	1,705,000
750	Debt Service-Capital Lease-Principal	12,900	0	12,900
770	Other Notes	0	150,000	150,000
780	Intergovernmental Loans	24,474	1,301,704	1,326,178
	Total	$37,374	$5,254,829	$5,292,203
800	**Debt Service - Interest**			
820	Debt Service-Interest-Interfund Debt	$0	$40,000	$40,000
830	Debt Service-External LTD Interest	11,944	2,432,574	2,444,518
	Total	$11,944	$2,472,574	$2,484,518
900	**Interfund Payment for Services**			
950	Interfund Opt Rental and Leases	$49,118	$3,398,822	$3,447,940
960	Interfund Insurance Services	504,558	1,787,545	2,292,103
980	Interfund-Garage/Plant Charges	0	767,438	767,438
990	Interfund-Administrative Charges	0	4,263,436	4,263,436
	Total	$553,676	$10,217,241	$10,770,917
Total Expenditures		$50,007,298	$140,749,393	$190,756,691

SELECTED CATEGORIES OF EXPENDITURES BY FUND

SALARIES PERMANENT #111

Fund/Department	2008 Actual	2009 Budget	YTD 9/30/2009	2009 Estimate	2010 Budget	09 vs 10 Budget
011 City Council	$95,100	$95,100	$71,325	$95,100	$95,100	0.0%
012 City Manager	348,971	363,344	276,249	358,138	359,721	(1.0%)
014 Records	169,511	186,477	141,784	184,560	190,248	2.0%
015 Financial Services	960,560	1,005,191	735,608	987,775	989,729	(1.5%)
016 Human Resources	288,871	309,312	232,266	304,856	304,275	(1.6%)
017 Legal	809,448	952,668	591,920	767,591	725,360	(23.9%)
018 Municipal Court	656,999	739,512	558,963	732,762	706,569	(4.5%)
019 Purchasing	162,052	184,160	140,699	200,409	267,358	45.2%
021 Environmental Planning	439,065	557,568	416,232	549,240	502,329	(9.9%)
022 Code Administration	910,370	1,053,102	717,263	943,479	866,851	(17.7%)
031 Police	11,392,891	12,113,808	9,202,098	11,882,951	12,295,302	1.5%
032 Fire	5,713,609	5,847,137	4,532,696	5,841,604	5,876,671	0.5%
041 Engineering	667,569	736,253	529,455	702,300	639,190	(13.2%)
051 City Hall Maintenance	116,251	116,369	89,060	115,188	115,548	(0.7%)
052 Information Systems	1,142,908	1,167,204	904,693	1,208,417	1,192,699	2.2%
054 Utility Services	599,081	652,245	484,378	635,000	644,960	(1.1%)
General Fund Total	$24,473,256	$26,079,451	$19,624,689	$25,509,370	$25,771,910	(1.2%)
123 Economic Development	$26,191	$35,194	$26,758	$34,691	$24,129	(31.4%)
124 Community Development	418,736	485,169	320,200	444,118	515,701	6.3%
125 Community Relations	275,663	283,347	216,863	281,668	282,176	(0.4%)
131 Parks & Recreation	1,094,997	1,210,054	875,684	1,153,350	1,118,240	(7.6%)
141 Street & Traffic Operations	1,801,704	2,068,852	1,376,417	1,924,288	1,877,359	(9.3%)
144 Cemetery	97,351	100,845	77,262	100,845	101,652	0.8%
150 Emergency Services	585,528	583,404	454,003	583,404	586,247	0.5%
151 Public Safety Communications	1,507,895	1,737,043	1,228,378	1,648,305	1,748,933	0.7%
152 Police Grant	0	0	0	0	411,458	n/a
441 Stormwater Operating	277,055	485,128	319,124	482,910	505,160	4.1%
462 Transit	2,137,452	2,189,217	1,656,231	2,200,476	2,164,433	(1.1%)
471 Refuse	788,243	846,315	621,838	835,485	855,926	1.1%
473 Wastewater Operating	2,991,911	3,342,004	2,367,226	3,244,170	3,363,760	0.7%
474 Water Operating	1,360,417	1,563,267	1,116,694	1,527,882	1,570,370	0.5%
475 Irrigation Operating	395,763	446,099	305,726	444,417	434,036	(2.7%)
512 Unemployment Compensation Reserve	19,515	20,984	15,553	20,685	20,611	(1.8%)
513 Employees Health Benefit	88,176	95,040	71,259	93,673	94,452	(0.6%)
514 Workers' Compensation	73,699	76,807	58,326	75,708	76,649	(0.2%)
515 Risk Management	339,064	389,202	285,027	384,127	432,830	11.2%
551 Equipment Rental	573,653	601,713	459,613	599,603	598,105	(0.6%)
560 Public Works Administration	$400,002	$426,056	$292,829	$389,644	$407,972	(4.2%)
City Total	$39,726,271	$43,065,189	$31,769,700	$41,978,817	$42,962,107	(0.2%)

SALARIES TEMPORARY #112

Fund/Department	2008 Actual	2009 Budget	YTD 9/30/2009	2009 Estimate	2010 Budget	09 vs 10 Budget
012 City Manager	$1,290	$4,514	$0	$3,500	$3,500	(22.5%)
014 Records	7,377	5,494	1,549	5,494	2,001	(63.6%)
015 Financial Services	3,632	12,083	0	0	0	(100.0%)
016 Human Resources	7,369	7,312	2,340	3,500	4,000	(45.3%)
017 Legal	25,978	22,552	18,575	22,229	22,313	(1.1%)
018 Municipal Court	42,473	20,713	16,470	26,000	20,715	0.0%
019 Purchasing	238	36,876	12,355	19,151	19,049	(48.3%)
021 Environmental Planning	5,333	0	0	0	0	n/a
022 Code Administration	11,309	0	11,871	11,900	0	n/a
031 Police	84,829	74,465	57,885	74,465	0	(100.0%)
032 Fire	3,247	0	3,885	3,871	0	n/a
041 Engineering	21,736	30,001	2,499	2,000	5,000	(83.3%)
051 City Hall Maintenance	29,356	33,538	21,281	25,000	16,605	(50.5%)
052 Information Systems	34,657	74,103	44,594	42,890	45,841	(38.1%)
054 Utility Services	0	10,650	0	0	10,651	0.0%
General Fund Total	$278,824	$332,300	$193,303	$240,001	$149,674	(55.0%)
124 Community Development	$609	$4,271	$6,492	$17,800	$9,000	110.7%
125 Community Relations	1,136	1,999	881	1,999	1,999	0.0%
131 Parks & Recreation	318,080	337,073	294,221	352,073	357,192	6.0%
141 Street & Traffic Operations	10,230	18,660	0	8,010	0	(100.0%)
144 Cemetery	8,312	9,001	8,312	9,001	9,000	(0.0%)
151 Public Safety Communication	24,259	12,535	20,338	21,535	12,535	0.0%
441 Stormwater Operating	6,153	0	6,003	8,000	11,141	n/a
462 Transit	126,454	26,091	62,430	72,145	52,147	99.9%
473 Sewer Operating	46,016	40,063	11,619	27,782	11,141	(72.2%)
474 Water Operating	25,068	26,831	15,687	15,600	26,831	0.0%
475 Irrigation Operating	10,412	3,200	0	0	0	(100.0%)
515 Risk Management	8,029	15,065	13,636	14,849	14,916	(1.0%)
560 Public Works Administration	$20,407	$17,613	$36,477	$36,614	$17,602	(0.1%)
City Total	$883,986	$844,702	$669,400	$825,408	$673,178	(20.3%)

OVERTIME #120

Fund/Department	2008 Actual	2009 Budget	YTD 9/30/2009	2009 Estimate	2010 Budget	09 vs 10 Budget
012 City Manager	$0	$1,000	$0	$0	$1,000	0.0%
014 Records	5,296	4,550	1,485	2,550	2,550	(44.0%)
015 Financial Services	6,577	12,000	5,581	10,000	10,000	(16.7%)
016 Human Resources	363	3,500	59	900	2,000	(42.9%)
017 Legal	10,900	4,500	2,505	4,500	4,500	0.0%
018 Municipal Court	56,864	58,000	40,508	58,000	58,000	0.0%
021 Environmental Planning	0	10,000	0	1,000	1,000	(90.0%)
022 Code Administration	15,660	33,000	13,989	23,000	23,000	(30.3%)
031 Police	885,763	1,173,800	936,470	1,169,920	943,000	(19.7%)
032 Fire	312,628	353,000	310,025	324,000	324,000	(8.2%)
041 Engineering	10,669	20,000	2,807	10,000	6,000	(70.0%)
051 City Hall Maintenance	2,198	2,500	556	2,500	2,500	0.0%
052 Information Systems	15,685	32,750	7,284	35,250	10,250	(68.7%)
054 Utility Services	68	4,000	0	4,000	4,000	0.0%
General Fund Total	$1,322,671	$1,712,600	$1,321,268	$1,645,620	$1,391,800	(18.7%)
124 Community Development	$27	$1,100	$0	$1,100	$1,100	0.0%
125 Community Relations	600	1,000	221	500	1,000	0.0%
131 Parks & Recreation	12,086	12,200	10,117	7,700	9,700	(20.5%)
141 Street & Traffic Operations	67,236	62,900	27,877	61,500	62,900	0.0%
144 Cemetery	3,116	3,500	2,479	3,500	3,500	0.0%
150 Emergency Services	36,153	47,000	35,326	37,000	34,000	(27.7%)
151 Public Safety Communications	148,146	86,200	76,984	104,100	54,100	(37.2%)
152 Police Grant	0	0	0	0	75,000	n/a
441 Stormwater Operating	1,453	1,500	432	1,500	1,500	0.0%
462 Transit	71,482	75,500	35,978	70,500	75,500	0.0%
471 Refuse	29,434	37,700	20,682	37,700	37,700	0.0%
473 Wastewater Operating	68,212	87,400	42,370	77,400	79,400	(9.2%)
474 Water Operating	76,677	55,000	55,416	65,000	65,000	18.2%
475 Irrigation Operating	21,020	24,000	16,395	20,000	20,000	(16.7%)
512 Unemployment Compensation	29	100	25	100	100	0.0%
513 Employees Health Benefit	163	1,500	42	500	1,000	(33.3%)
514 Workers' Compensation	1,072	1,000	42	200	500	(50.0%)
515 Risk Management	1,097	2,000	453	2,000	2,000	0.0%
551 Equipment Rental	12,567	8,500	4,804	8,500	8,500	0.0%
560 Public Works Administration	14,494	13,500	19,643	19,500	13,500	0.0%
City Total	$1,887,736	$2,234,200	$1,670,552	$2,163,920	$1,937,800	(13.3%)

OFFICE AND OPERATING SUPPLIES #310

Fund/Department	2008 Actual	2009 Budget	YTD 9/30/2009	2009 Estimate	2010 Budget	09 vs 10 Budget
011 City Council	$16,359	$18,500	$12,926	$17,500	$18,000	(2.7%)
012 City Manager	4,508	4,500	2,325	4,500	5,000	11.1%
014 Records	8,360	5,880	6,431	8,000	8,000	36.1%
015 Financial Services	19,114	15,000	9,972	15,000	15,000	0.0%
016 Human Resources	13,419	16,521	7,225	10,800	12,200	(26.2%)
017 Legal	11,781	11,500	8,610	11,500	11,500	0.0%
018 Municipal Court	23,419	34,000	24,189	34,000	34,000	0.0%
019 Purchasing	7,941	7,309	3,000	7,309	9,000	23.1%
021 Environmental Planning	6,113	6,000	4,457	4,500	6,000	0.0%
022 Code Administration	14,082	15,361	13,135	15,361	15,361	0.0%
031 Police	444,601	398,724	330,742	408,881	380,000	(4.7%)
032 Fire	145,933	123,500	120,019	154,300	133,500	8.1%
035 Pension	48	50	3	50	50	0.0%
041 Engineering	10,166	9,000	7,205	9,000	9,000	0.0%
051 City Hall Maintenance	13,650	19,880	14,663	15,880	15,880	(20.1%)
052 Information Systems	50,161	40,000	34,534	44,450	44,450	11.1%
054 Utility Services	3,406	10,000	2,147	5,000	6,000	(40.0%)
General Fund Total	$793,062	$735,725	$601,583	$766,031	$722,941	(1.7%)
124 Community Development	$19,979	$18,297	$10,586	$18,200	$9,200	(49.7%)
125 Community Relations	2,884	3,750	1,308	3,450	3,750	0.0%
127 Community Services	4,309	51,000	0	5,000	5,000	(90.2%)
131 Parks & Recreation	243,258	250,550	224,809	266,300	262,300	4.7%
141 Street & Traffic Operations	838,382	669,334	641,508	669,482	660,032	(1.4%)
144 Cemetery	8,979	8,000	4,159	8,000	8,000	0.0%
150 Emergency Services	26,834	25,000	19,177	25,000	25,000	0.0%
151 Public Safety Communications	40,078	34,000	31,208	34,000	37,000	8.8%
152 Tourist Promotion	0	0	0	0	25,000	n/a
170 CBD Capital Improvement	59,944	66,000	45,224	66,000	66,000	0.0%
321 REET 2 Capital Fund	0	1,000	0	1,000	1,000	0.0%
333 Stormwater Operating	0	0	0	0	15,000	n/a
343 Transit	400,000	400,000	230,589	250,000	250,000	(37.5%)
441 Refuse	9,637	20,000	21,082	20,000	30,000	50.0%
462 Wastewater Operating	20,521	18,500	15,706	18,500	18,500	0.0%
471 Water Operating	13,518	11,750	3,249	37,950	41,200	250.6%
473 Irrigation Operating	282,897	249,731	216,178	283,200	248,000	(0.7%)
474 Employees Health Benefit	177,770	207,115	143,958	208,200	208,200	0.5%
475 Workers' Compensation	56,405	60,000	28,246	60,000	60,000	0.0%
513 Risk Management	4,201	4,000	765	2,000	3,000	(25.0%)
514 Wellness/EAP	1,036	3,060	250	1,300	2,260	(26.1%)
515 Equipment Rental	3,334	1,500	2,144	3,000	3,500	133.3%

OFFICE AND OPERATING SUPPLIES #310 (Continued...)

Fund/Department	2008 Actual	2009 Budget	YTD 9/30/2009	2009 Estimate	2010 Budget	09 vs 10 Budget
516 Wellness/EAP	4,140	3,979	168	1,500	3,300	(17.1%)
551 Equipment Rental	19,141	30,409	12,763	30,107	30,409	0.0%
555 Environmental	0	500	0	500	500	0.0%
560 Public Works Administration	56,012	48,230	36,658	47,500	48,230	0.0%
612 Firemen's' Relief and Pension	188	25	81	150	150	500.0%
City Total	$3,086,510	$2,921,455	$2,291,398	$2,826,370	$2,787,472	(4.6%)

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	2008 Actual	2009 Budget	YTD 9/30/2009	2009 Estimate	2010 Budget	09 vs 10 Budget
021 Environmental Planning	$41	$0	$251	$350	$350	n/a
022 Code Administration	20,101	21,186	11,875	16,025	14,205	(33.0%)
031 Police	363,080	371,500	226,138	252,500	281,500	(24.2%)
032 Fire	75,157	73,400	43,639	52,000	52,391	(28.6%)
041 Engineering	9,169	9,778	4,680	5,600	6,282	(35.8%)
051 City Hall Maintenance	862	500	285	230	294	(41.2%)
052 Information Systems	1,100	1,200	638	800	755	(37.1%)
054 Utility Services	13,898	14,808	7,252	10,000	10,040	(32.2%)
General Fund Total	$483,408	$492,372	$294,759	$337,505	$365,817	(25.7%)
124 Community Development	$8,089	$13,800	$4,845	$7,230	$7,230	(47.6%)
125 Community Relations	393	524	190	300	400	(23.7%)
131 Parks & Recreation	71,874	65,400	37,855	41,880	45,000	(31.2%)
141 Street & Traffic Operations	191,932	194,119	88,861	116,400	132,368	(31.8%)
144 Cemetery	5,242	4,850	3,183	3,400	3,774	(22.2%)
441 Stormwater Operating	2,473	5,617	14,382	18,000	20,000	256.1%
462 Transit	1,007,610	976,000	453,834	577,100	664,887	(31.9%)
471 Refuse	236,648	244,625	142,112	175,000	175,000	(28.5%)
473 Wastewater Operating	113,042	144,970	40,919	62,820	89,820	(38.0%)
474 Water Operating	52,568	53,423	26,006	33,500	36,558	(31.6%)
475 Irrigation Operating	19,571	21,113	10,426	13,000	14,435	(31.6%)
551 Equipment Rental	4,959	5,778	2,336	3,000	3,842	(33.5%)
560 Public Works Administration	1,227	1,640	851	1,243	1,243	(24.2%)
City Total	$2,199,036	$2,224,231	$1,120,560	$1,390,378	$1,560,374	(29.8%)

PROFESSIONAL SERVICES #41

Fund/Department	2008 Actual	2009 Budget	YTD 9/30/2009	2009 Estimate	2010 Budget	09 vs 10 Budget
011 City Council	$0	$300	$162	$300	$300	0.0%
012 City Manager	(59)	600	450	450	100	(83.3%)
013 State Examiner	96,297	103,000	67,191	98,000	103,000	0.0%
014 Records	5,635	11,300	8,476	13,500	7,500	(33.6%)
015 Financial Services	57,981	34,700	35,447	59,700	48,700	40.3%
016 Human Resources	9,110	16,500	10,853	16,250	11,500	(30.3%)
017 Legal	101,485	92,800	37,258	78,800	62,800	(32.3%)
018 Municipal Court	161,438	163,000	94,161	153,000	153,000	(6.1%)
019 Purchasing	17,238	13,000	31,570	31,570	5,000	(61.5%)
020 Hearing Examiner	65,193	55,000	46,007	55,000	40,000	(27.3%)
021 Environmental Planning	12,078	10,000	904	1,500	2,500	(75.0%)
022 Code Administration	67,368	73,600	48,454	71,600	71,600	(2.7%)
024 Indigent Defense	360,000	425,000	318,252	425,000	480,000	12.9%
031 Police	349,295	389,728	278,836	339,228	267,750	(31.3%)
032 Fire	38,653	38,000	26,641	38,000	36,167	(4.8%)
035 Pension	718,981	802,822	571,594	772,300	785,550	(2.2%)
038 Probation Center	25,000	25,000	18,750	25,000	0	(100.0%)
041 Engineering	13,749	7,000	2,397	2,500	2,000	(71.4%)
051 City Hall Maintenance	364	1,000	-124	1,000	1,000	0.0%
052 Information Systems	131,874	283,073	196,524	280,288	82,950	(70.7%)
054 Utility Services	442	21,000	1,020	15,000	80,000	281.0%
095 Intergovernmental	50,133	121,133	42,867	223,133	86,067	(28.9%)
098 District Court	3,216	1,800	1,058	1,800	1,800	0.0%
General Fund Total	$2,285,470	$2,689,356	$1,838,747	$2,702,919	$2,329,284	(13.4%)
123 Economic Development	$126,017	$80,000	$36,652	$40,000	$40,000	(50.0%)
124 Community Development	100,591	119,658	68,833	102,866	93,000	(22.3%)
125 Community Relations	0	2,500	0	1,500	1,500	(40.0%)
127 Community Services	215,590	295,712	125,836	171,712	169,334	(42.7%)
131 Parks & Recreation	593,509	630,100	408,053	553,100	507,100	(19.5%)
140 Growth Management & Commute Trip	0	49,745	0	49,745	0	(100.0%)
141 Street & Traffic Operations	214,036	260,615	79,359	167,000	57,500	(77.9%)
142 Arterial Street	901	10,000	3,471	5,000	10,000	0.0%
144 Cemetery	120	150	123	150	150	0.0%
151 Public Safety Communications	7,145	4,000	4,196	2,705	4,000	0.0%
152 Police Grant	0	0	0	0	25,000	n/a
161 Parking & Business Improvement	104,578	200,000	136,795	195,000	200,000	0.0%
162 Trolley	7,300	7,300	608	7,300	7,300	0.0%
170 Tourist Promotion	977,096	1,020,850	660,760	864,423	1,012,423	(0.8%)
171 Capitol Theatre	197,000	209,000	156,750	209,000	209,000	0.0%
173 Tourism Promotion Area	378,205	405,088	259,608	374,834	378,205	(6.6%)
195 Contingency	32,292	0	4,000	0	0	n/a
321 CBD Capital Improvement	4,639	75,000	0	25,000	75,000	0.0%

Fund/Department	2008 Actual	2009 Budget	YTD 9/30/2009	2009 Estimate	2010 Budget	09 vs 10 Budget
322 Capitol Theatre Construction	128,899	850,000	379,505	500,000	500,000	(41.2%)
331 Parks & Recreation Capital	12,798	0	0	0	0	n/a
333 Law & Justice Capital	63,724	75,000	17,528	79,500	79,500	6.0%
342 Public Works Construction	0	10,000	0	10,000	10,000	0.0%
370 Convention Center Capital	25,346	26,000	6,856	23,400	23,400	(10.0%)
392 Cum Res for Capital Improvement	228,826	811,173	72,217	383,217	383,217	(52.8%)
441 Stormwater Operating	5,347	35,000	2,129	5,000	5,000	(85.7%)
442 Stormwater Capital	28,551	25,000	24,321	25,000	25,000	0.0%
462 Transit	1,171,489	1,220,500	779,006	1,154,500	1,154,500	(5.4%)
471 Refuse	390	0	140	140	140	n/a
473 Wastewater Operating	57,904	56,000	38,358	61,000	61,000	8.9%
474 Water Operating	45,999	69,200	9,703	60,200	60,200	(13.0%)
475 Irrigation Operating	13,654	13,000	1,568	10,000	10,000	(23.1%)
476 Sewer Construction	61,109	20,000	0	20,000	20,000	0.0%
477 Domestic Water Improvement	0	25,000	0	25,000	25,000	0.0%
478 Wastewater Facility Project	22,280	211,012	28,901	211,012	211,012	0.0%
512 Unemployment Compensation	5,243	5,500	4,086	5,500	5,500	0.0%
513 Employees Health Benefit	439,473	490,000	384,943	508,500	508,500	3.8%
514 Workers' Compensation	144,676	150,000	157,512	240,000	240,000	60.0%
515 Risk Management	514,504	810,000	634,340	945,000	945,000	16.7%
516 Wellness/EAP	64,982	86,500	46,603	71,000	71,000	(17.9%)
551 Equipment Rental	1,250	2,000	2,885	2,885	2,885	44.3%
555 Environmental	15,592	545,870	58,645	381,000	381,000	(30.2%)
560 Public Works Administration	3,156	5,000	2,145	3,500	3,500	(30.0%)
612 Firemen's' Relief and Pension	683,330	790,500	570,924	750,600	750,600	(5.0%)
City Total	$8,983,011	$12,391,329	$7,006,107	$10,948,208	$10,594,750	(14.5%)

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	2008 Actual	2009 Budget	YTD 9/30/2009	2009 Estimate	2010 Budget	09 vs 10 Budget
011 City Council	$16,110	$15,000	$9,900	$15,000	$14,000	(6.7%)
012 City Manager	12,701	11,241	5,379	9,200	10,500	(6.6%)
014 Records	1,296	2,900	1,759	2,900	2,700	(6.9%)
015 Financial Services	2,183	9,000	6,035	8,000	8,000	(11.1%)
016 Human Resources	2,013	3,900	418	3,100	3,100	(20.5%)
017 Legal	9,806	10,745	3,954	10,745	10,000	(6.9%)
018 Municipal Court	971	6,500	2,569	4,500	4,500	(30.8%)
019 Purchasing	2,753	3,325	2,057	3,325	5,325	60.2%
021 Environmental Planning	2,671	3,800	928	1,800	1,800	(52.6%)
022 Code Administration	2,057	4,300	306	3,600	3,650	(15.1%)
031 Police	78,402	84,000	47,749	76,319	71,000	(15.5%)
032 Fire	14,860	15,705	11,578	15,705	14,780	(5.9%)
035 Police Pension	1,383	1,550	1,503	1,550	1,440	(7.1%)
041 Engineering	1,904	3,200	1,003	2,500	2,500	(21.9%)
051 City Hall Maintenance	0	500	0	500	465	(7.0%)
052 Information Systems	7,616	8,845	3,615	6,095	8,228	(7.0%)
054 Utility Services	113	270	202	270	250	(7.4%)
General Fund Total	$156,838	$184,781	$98,953	$165,109	$162,238	(12.2%)
123 Economic Development	$3,549	$7,500	$5,348	$7,500	$4,000	(46.7%)
124 Community Development	3,167	4,000	1,068	4,000	4,000	0.0%
125 Community Relations	58	1,634	29	1,100	1,634	0.0%
127 Community Services	2,110	15,000	2,473	8,000	15,000	0.0%
131 Parks & Recreation	6,041	7,800	6,238	6,850	7,400	(5.1%)
141 Street & Traffic Operations	4,085	4,988	2,214	4,438	4,700	(5.8%)
150 Cemetery	0	1,000	0	100	930	(7.0%)
151 Emergency Services	9,683	15,500	10,108	13,000	15,325	(1.1%)
170 Public Safety Communications	2,609	3,000	379	1,500	3,000	0.0%
321 Parking & Business Improvement	1,833	1,900	-885	1,900	1,900	0.0%
441 Tourist Promotion	579	500	0	500	500	0.0%
462 CBD Capital Improvement	8,746	9,000	2,503	9,000	9,000	0.0%
471 Stormwater Operating	1,153	1,045	1,050	1,050	1,045	0.0%
473 Transit	5,944	7,300	6,291	10,200	7,800	6.8%
474 Refuse	3,698	9,000	4,582	7,900	8,900	(1.1%)
475 Sewer Operating	121	1,500	73	1,000	1,000	(33.3%)
513 Water Operating	0	1,900	479	500	1,400	(26.3%)
514 Irrigation Operating	782	2,000	217	900	1,800	(10.0%)
515 Employees Health Benefit	2,331	4,000	1,664	4,000	4,000	0.0%
516 Workers' Compensation	1,094	2,280	538	1,450	1,830	(19.7%)
551 Risk Management	7,343	5,120	3,303	5,120	5,120	0.0%
555 Wellness/EAP Fund	0	950	0	0	950	0.0%
560 Equipment Rental	2,447	2,600	1,266	2,700	2,600	0.0%
612 Firemen's Relief and Pension	1,392	1,400	780	1,400	1,400	0.0%
City Total	$225,603	$295,698	$148,672	$259,217	$267,472	(9.5%)

TELEPHONE #421

Fund/Department	2008 Actual	2009 Budget	YTD 9/30/2009	2009 Estimate	2010 Budget	09 vs 10 Budget
011 City Council	$353	$524	$162	$524	$524	0.0%
012 City Manager	898	1,179	460	1,179	1,179	0.0%
014 Records	1,033	1,441	497	1,441	1,441	0.0%
015 Financial Services	2,558	3,400	1,292	2,800	3,400	0.0%
016 Human Resources	1,771	2,227	864	1,979	2,227	0.0%
017 Legal	2,469	3,144	1,297	3,144	3,144	0.0%
018 Municipal Court	1,983	2,620	1,012	2,620	2,620	0.0%
019 Purchasing	981	1,179	521	1,318	1,652	40.1%
021 Environmental Planning	2,090	3,406	1,041	2,000	3,406	0.0%
022 Code Administration	3,479	4,847	1,682	4,847	4,847	0.0%
031 Police	34,454	45,372	15,182	35,300	45,372	0.0%
032 Fire	13,238	14,141	6,225	14,341	14,141	0.0%
038 Probation Center	(823)	0	0	0	0	n/a
041 Engineering	3,509	4,585	1,719	4,000	4,000	(12.8%)
051 City Hall Maintenance	1,576	1,773	654	1,773	1,773	0.0%
052 Information Systems	9,905	11,109	5,104	11,109	11,109	0.0%
054 Utility Services	907	1,310	425	1,310	1,310	0.0%
General Fund Total	$80,380	$102,258	$38,138	$89,686	$102,146	(0.1%)
124 Community Development	$4,796	$4,679	$2,425	$6,340	$6,340	35.5%
125 Community Relations	716	917	331	917	917	0.0%
131 Parks & Recreation	12,940	15,892	5,080	15,892	16,052	1.0%
141 Street & Traffic Operations	4,639	4,210	2,296	4,217	4,210	0.0%
144 Cemetery	660	400	338	400	400	0.0%
151 Public Safety Communication	56,590	79,461	24,900	49,461	79,461	0.0%
162 Trolley	498	477	253	477	477	0.0%
170 Tourist Promotion	15,797	18,000	8,654	18,000	18,000	0.0%
462 Transit	1,282	1,053	687	1,053	1,053	0.0%
471 Refuse	14	20	20	20	20	0.0%
473 Sewer Operating	11,648	13,864	5,650	13,703	13,864	0.0%
474 Water Operating	2,526	2,394	1,347	2,394	2,394	0.0%
475 Irrigation Operating	179	262	84	262	262	0.0%
551 Equipment Rental	158	250	129	250	250	0.0%
560 Public Works Administration	$39,146	$52,715	$19,234	$52,715	$52,715	0.0%
City Total	$231,968	$296,853	$109,567	$255,787	$298,561	0.6%

POSTAGE #422

Fund/Department	2008 Actual	2009 Budget	YTD 9/30/2009	2009 Estimate	2010 Budget	09 vs 10 Budget
011 City Council	$351	$513	$141	$513	$549	7.0%
012 City Manager	208	403	116	403	432	7.0%
014 Records	1,790	2,509	1,947	2,509	2,684	7.0%
015 Financial Services	8,168	8,845	6,407	8,845	9,464	7.0%
016 Human Resources	3,228	4,600	1,599	3,000	3,782	(17.8%)
017 Legal	2,456	3,378	2,438	3,378	3,615	7.0%
018 Municipal Court	5,188	7,120	4,414	5,500	5,500	(22.7%)
019 Purchasing	1,260	1,040	461	1,040	1,113	7.0%
021 Environmental Planning	18,890	22,000	10,427	15,000	15,000	(31.8%)
022 Code Administration	9,970	15,467	10,252	15,467	16,549	7.0%
031 Police	12,538	14,917	10,280	14,325	15,961	7.0%
032 Fire	2,173	2,912	792	2,912	3,116	7.0%
041 Engineering	1,226	2,293	707	1,500	1,500	(34.6%)
052 Information Systems	1,792	2,016	1,855	2,500	2,500	24.0%
054 Utility Services	108,655	117,000	82,895	117,000	125,190	7.0%
General Fund Total	$177,892	$205,013	$134,731	$193,892	$206,955	0.9%
124 Community Development	$1,226	$1,500	$894	$1,500	$1,605	7.0%
125 Community Relations	19	104	14	104	111	7.0%
131 Parks & Recreation	10,858	8,944	9,819	10,160	9,570	7.0%
141 Street & Traffic Operations	225	806	175	806	863	7.0%
144 Cemetery	328	346	247	346	371	7.0%
170 Tourist Promotion	0	300	0	100	100	(66.7%)
321 CBD Capital Improvement	0	230	0	230	247	7.0%
441 Stormwater Operating	0	0	788	0	0	n/a
462 Transit	2,241	2,600	1,175	2,600	2,782	7.0%
471 Refuse	5,400	4,680	3,244	4,680	5,008	7.0%
473 Wastewater Operating	2,502	1,332	366	1,332	1,425	7.0%
474 Water Operating	3,019	2,710	2,101	2,710	2,900	7.0%
475 Irrigation Operating	738	416	457	416	445	7.0%
513 Employees Health Benefit	3,954	2,151	22	1,000	2,302	7.0%
514 Workers' Compensation	0	0	5	0	0	n/a
516 Wellness/EAP Fund	80	672	160	300	719	7.0%
551 Equipment Rental	967	1,307	771	1,307	1,399	7.0%
560 Public Works Administration	630	2,049	402	2,049	2,192	7.0%
City Total	$210,080	$235,162	$155,373	$223,534	$238,993	1.6%

CELLULAR PHONE #42C

Fund/Department	2008 Actual	2009 Budget	YTD 9/30/2009	2009 Estimate	2010 Budget	09 vs 10 Budget
011 City Council	$8,794	$8,700	$2,826	$8,700	$8,700	0.0%
012 City Manager	5,499	5,900	1,656	5,900	3,809	(35.4%)
015 Financial Services	1,498	1,815	877	1,815	2,482	36.8%
016 Human Resources	823	1,334	429	900	1,000	(25.1%)
017 Legal	5,659	4,978	2,801	4,978	11,624	133.5%
018 Municipal Court	2,017	2,600	650	2,600	1,790	(31.2%)
019 Purchasing	1,233	1,500	389	1,800	2,700	80.0%
021 Environmental Planning	2,767	2,680	971	2,680	2,140	(20.2%)
022 Code Administration	20,025	15,498	6,959	15,142	12,450	(19.7%)
031 Police	104,692	97,060	51,696	97,060	98,379	1.4%
032 Fire	19,849	18,000	7,894	14,000	13,894	(22.8%)
041 Engineering	7,069	4,730	2,839	6,000	6,000	26.9%
051 City Hall Maintenance	835	989	505	989	1,152	16.5%
052 Information Systems	13,431	12,000	6,220	12,500	12,500	4.2%
054 Utility Services	5,565	4,743	2,038	4,743	3,634	(23.4%)
General Fund Total	$199,757	$182,527	$88,750	$179,806	$182,253	(0.1%)
124 Community Development	$3,070	$2,100	$1,235	$3,000	$3,000	42.9%
125 Community Relations	1,346	985	474	985	1,224	24.3%
131 Parks & Recreation	5,729	6,743	2,721	6,743	6,958	3.2%
141 Street & Traffic Operations	10,320	8,836	4,851	8,836	8,483	(4.0%)
144 Cemetery	521	450	229	450	476	5.7%
151 Public Safety Communications	4,331	3,300	1,430	3,300	5,258	59.3%
441 Stormwater Operating	224	0	200	400	476	n/a
462 Transit	3,746	4,000	1,846	4,000	2,913	(27.2%)
471 Refuse	445	452	302	600	753	66.6%
473 Sewer Operating	11,059	12,491	5,156	11,886	10,174	(18.5%)
474 Water Operating	8,094	10,918	3,604	6,101	6,986	(36.0%)
475 Irrigation Operating	2,510	3,000	1,192	3,000	3,140	4.7%
551 Equipment Rental	1,731	1,766	884	1,766	1,775	0.5%
560 Public Works Administration	2,148	2,939	1,274	2,739	3,505	19.3%
City Total	$255,030	$240,508	$114,148	$233,612	$237,375	(1.3%)

ELECTRICITY #471

Fund/Department	2008 Actual	2009 Budget	YTD 9/30/2009	2009 Estimate	2010 Budget	09 vs 10 Budget
031 Police	$92,864	$92,892	$77,138	$84,200	$92,910	0.0%
032 Fire	38,318	41,375	30,721	41,975	43,443	5.0%
051 City Hall Maintenance	55,648	59,581	40,707	59,581	62,560	5.0%
General Fund Total	$186,831	$193,847	$148,567	$185,756	$198,913	2.6%
124 Community Development	$3,739	$4,000	$2,499	$3,600	$4,200	5.0%
125 Community Relations	3,085	4,500	2,649	4,500	4,725	5.0%
131 Parks & Recreation	86,306	93,549	75,750	93,549	98,227	5.0%
141 Street & Traffic Operations	381,025	408,659	295,771	408,659	391,954	(4.1%)
144 Cemetery	4,207	5,603	3,116	4,500	5,883	5.0%
170 Tourist Promotion	83,063	93,188	63,131	93,188	97,847	5.0%
441 Stormwater Operating	138	140	111	140	147	5.0%
462 Transit	3,618	5,135	3,092	5,135	5,392	5.0%
473 Wastewater Operating	408,652	432,010	335,558	405,265	428,611	(0.8%)
474 Water Operating	196,256	175,000	149,214	175,000	183,750	5.0%
475 Irrigation Operating	64,428	74,550	53,743	74,550	78,278	5.0%
560 Public Works Administration	74,100	80,000	58,653	80,000	84,000	5.0%
City Total	$1,495,448	$1,570,181	$1,191,852	$1,533,841	$1,581,925	0.7%

NATURAL GAS #472

Fund/Department	2008 Actual	2009 Budget	YTD 9/30/2009	2009 Estimate	2010 Budget	09 vs 10 Budget
031 Police	$40,709	$40,400	$36,013	$45,400	$48,568	20.2%
032 Fire	38,290	36,359	24,940	36,899	39,399	8.4%
051 City Hall Maintenance	16,458	18,035	12,101	18,035	19,298	7.0%
General Fund Total	$95,457	$94,794	$73,054	$100,334	$107,265	13.2%
125 Community Relations	$1,685	$1,438	$1,049	$1,438	$1,538	7.0%
131 Parks & Recreation	61,596	65,742	49,302	65,742	70,344	7.0%
144 Cemetery	1,196	1,648	768	1,648	1,763	7.0%
170 Tourist Promotion	44,621	48,925	27,245	48,925	52,350	7.0%
462 Transit	1,027	1,435	599	1,435	1,536	7.0%
473 Sewer Operating	11,441	12,731	7,343	16,000	13,622	7.0%
560 Public Works Administration	120,318	135,000	95,418	132,000	144,450	7.0%
City Total	$337,341	$361,713	$254,779	$367,522	$392,868	8.6%

MISCELLANEOUS #490

Fund/Department	2008 Actual	2009 Budget	YTD 9/30/2009	2009 Estimate	2010 Budget	09 vs 10 Budget
011 City Council	$59,822	$66,909	$60,911	$67,100	$67,100	0.3%
012 City Manager	15,014	15,600	13,813	15,600	15,100	(3.2%)
014 Records	132,953	144,882	77,162	79,600	134,600	(7.1%)
015 Financial Services	37,429	35,000	26,911	38,039	34,500	(1.4%)
016 Human Resources	5,249	7,900	2,983	6,310	6,700	(15.2%)
017 Legal	30,662	37,673	25,536	37,673	37,673	0.0%
018 Municipal Court	22,485	22,200	14,199	22,200	22,200	0.0%
019 Purchasing	6,580	8,241	5,419	8,241	11,200	35.9%
020 Hearing Examiner	0	1,000	0	1,000	1,000	0.0%
021 Environmental Planning	23,975	26,750	11,584	16,250	16,750	(37.4%)
022 Code Administration	39,369	46,475	37,986	38,600	30,975	(33.4%)
031 Police	61,264	76,600	33,372	68,200	56,600	(26.1%)
032 Fire	30,248	31,800	24,025	29,000	31,800	0.0%
035 Pension	688	15,850	963	1,000	850	(94.6%)
041 Engineering	3,763	7,300	4,982	7,000	5,500	(24.7%)
051 City Hall Maintenance	687	1,000	310	1,000	1,000	0.0%
052 Information Systems	22,218	14,150	10,170	16,099	14,350	1.4%
054 Utility Services	38,870	36,000	21,489	36,000	36,000	0.0%
095 Intergovernmental	42,581	41,125	32,906	41,125	38,623	(6.1%)
General Fund Total	$573,857	$636,455	$404,719	$530,037	$562,521	(11.6%)
123 Economic Development	$3,687	$4,000	$1,214	$3,000	$1,333	(66.7%)
124 Community Development	28,919	37,250	72,461	82,781	31,250	(16.1%)
125 Community Relations	810	5,050	1,559	3,800	4,550	(9.9%)
127 Parks & Recreation	560	0	0	0	0	n/a
131 Street & Traffic Operations	28,365	28,025	17,071	28,475	26,025	(7.1%)
141 Cemetery	8,409	10,831	8,331	11,062	10,831	0.0%
144 Emergency Services	262	1,250	167	750	1,250	0.0%
150 Public Safety Commission	542	1,000	880	1,000	1,000	0.0%
151 Parking & Business District Improvement	36,651	27,850	20,142	31,380	28,500	2.3%
163 Trolley	2,800	3,000	0	3,000	5,000	66.7%
170 Front Street Business Improvement	5,148	4,000	3,568	4,500	3,000	(25.0%)
172 Tourist Promotion	25,502	31,000	15,744	20,000	24,000	(22.6%)
174 Public Facilities District	0	16,000	0	13,000	12,000	(25.0%)
195 Contingency	0	200,000	0	100,000	225,000	12.5%
321 CBD Capital Improvement	0	4,000	0	4,000	4,000	0.0%
331 Parks & Recreation Capital	(1,250)	0	0	0	0	n/a
343 REET 2 Capital Fund	0	0	0	0	50,000	n/a
441 Stormwater Operating	150	6,500	2,922	6,500	6,000	(7.7%)
462 Transit	59,876	81,700	48,589	71,200	71,200	(12.9%)
471 Refuse	9,536	7,400	10,639	7,400	7,400	0.0%
473 Wastewater Operating	21,795	21,600	16,816	23,100	21,600	0.0%
474 Water Operating	41,456	58,400	41,220	59,830	59,400	1.7%

MISCELLANEOUS #490 (Continued...)

Fund/Department	2008 Actual	2009 Budget	YTD 9/30/2009	2009 Estimate	2010 Budget	09 vs 10 Budget
475 Irrigation Operating	19,943	20,000	16,614	18,660	18,000	(10.0%)
513 Employees Health Benefit	974	2,800	426	1,300	1,900	(32.1%)
514 Workers' Compensation	1,233	7,400	1,993	3,150	5,600	(24.3%)
515 Risk Management	367,255	484,500	99,957	261,500	361,500	(25.4%)
516 Wellness/EAP	7,355	9,545	5,881	6,400	8,500	(10.9%)
551 Equipment Rental	9,137	10,954	3,788	10,954	10,954	0.0%
555 Environmental	1,717	21,500	9,313	11,500	101,500	372.1%
560 Public Works Administration	14,466	18,100	3,112	12,500	14,600	(19.3%)
612 Firemen's' Relief and Pension	688	50,700	413	20,700	20,700	(59.2%)
City Total	$1,269,846	$1,810,810	$807,541	$1,351,479	$1,699,114	(6.2%)

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	2008 Actual	2009 Budget	YTD 9/30/2009	2009 Estimate	2010 Budget	09 vs 10 Budget
021 Environmental Planning	$0	$0	$0	$0	$1,065	n/a
022 Code Administration	22,452	19,682	14,762	19,682	15,917	(19.1%)
041 Engineering	6,817	8,396	6,296	8,396	4,103	(51.1%)
051 City Hall Maintenance	249	1,881	1,410	1,881	1,787	(5.0%)
052 Information Systems	1,612	1,881	1,410	1,881	1,257	(33.2%)
054 Utility Services	7,948	10,277	7,709	10,277	11,993	16.7%
General Fund Total	$39,078	$42,117	$31,587	$42,117	$36,122	(14.2%)
124 Community Development	$9,850	$9,405	$7,053	$9,405	$10,287	9.4%
125 Community Relations	316	760	571	760	278	(63.4%)
131 Parks & Recreation	102,000	109,965	82,473	109,965	95,228	(13.4%)
141 Street & Traffic Operations	389,227	448,530	336,399	448,530	422,587	(5.8%)
144 Cemetery	11,086	6,515	4,886	6,515	7,568	16.2%
441 Stormwater Operating	12,587	12,692	9,518	12,692	14,229	12.1%
462 Transit	640,887	586,463	439,847	586,463	596,770	1.8%
471 Refuse	382,344	403,387	302,539	403,387	373,442	(7.4%)
473 Wastewater Operating	115,848	102,540	76,905	102,540	93,654	(8.7%)
474 Water Operating	71,286	98,680	74,008	98,680	111,171	12.7%
475 Irrigation Operating	17,473	21,562	16,171	21,562	16,393	(24.0%)
551 Equipment Rental	29,348	17,665	13,249	17,665	19,969	13.0%
560 Public Works Administration	8,863	6,516	4,887	6,516	5,048	(22.5%)
City Total	$1,830,193	$1,866,797	$1,400,093	$1,866,797	$1,802,746	(3.4%)

RENTAL/REPLACEMENT #952

Fund/Department	2008 Actual	2009 Budget	YTD 9/30/2009	2009 Estimate	2010 Budget	09 vs 10 Budget
022 Code Administration	$1,416	$1,416	$1,062	$1,416	$1,416	0.0%
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	$12,396	$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	8,000	8,000	5,999	8,000	8,000	0.0%
141 Street & Traffic Operations	300,000	250,000	189,070	250,000	300,000	20.0%
150 Emergency Services	95,000	95,000	95,000	95,000	95,000	0.0%
333 Law and Justice Capital	340,000	340,000	255,001	340,000	115,000	(66.2%)
441 Stormwater Operating	0	50,000	37,499	50,000	60,000	20.0%
471 Refuse	450,000	560,000	419,999	560,000	630,000	12.5%
473 Sewer Operating	158,481	158,481	118,860	158,481	198,481	25.2%
474 Water Operating	126,960	134,400	100,797	134,400	134,400	0.0%
475 Irrigation Operating	35,000	35,000	26,249	35,000	20,000	(42.9%)
551 Equipment Rental	11,866	11,866	8,899	11,866	11,866	0.0%
560 Public Works Administration	15,000	15,000	11,250	15,000	15,000	0.0%
City Total	$1,555,268	$1,672,708	$1,279,843	$1,672,708	$1,602,708	(4.2%)

LIABILITY INSURANCE #960

Fund/Department	2008 Actual	2009 Budget	YTD 9/30/2009	2009 Estimate	2010 Budget	09 vs 10 Budget
015 Financial Services	$11,898	$12,493	$12,493	$12,493	$13,118	5.0%
022 Code Administration	1,198	1,258	1,258	1,258	1,321	5.0%
031 Police	334,515	272,491	272,491	272,491	286,115	5.0%
032 Fire	93,765	98,453	98,453	98,453	103,376	5.0%
041 Engineering	8,614	9,044	9,044	9,044	9,497	5.0%
051 City Hall Maintenance	80,261	84,274	84,274	84,274	88,488	5.0%
054 Utility Services	2,398	2,517	2,517	2,517	2,643	5.0%
General Fund Total	$532,649	$480,531	$480,531	$480,531	$504,558	5.0%
124 Community Development	$38,800	$40,740	$40,740	$40,740	$42,776	5.0%
125 Community Relations	3,698	3,883	3,883	3,883	4,077	5.0%
131 Parks & Recreation	93,247	97,909	97,909	97,909	102,804	5.0%
141 Street & Traffic Operations	104,233	109,445	109,445	109,445	114,917	5.0%
144 Cemetery	5,562	5,841	5,841	5,841	6,133	5.0%
150 Emergency Services	18,263	19,177	19,177	19,177	20,135	5.0%
151 Public Safety Commission	20,723	21,760	21,760	21,760	22,848	5.0%
170 Tourist Promotion	20,369	21,387	21,387	21,387	22,457	5.0%
171 Capitol Theatre	23,537	24,713	24,713	24,713	25,949	5.0%
441 Stormwater Operating	15,000	25,000	25,000	25,000	40,000	60.0%
462 Transit	268,000	319,900	319,900	319,900	335,895	5.0%
471 Refuse	90,770	95,309	95,309	95,309	100,074	5.0%
473 Wastewater Operating	619,691	621,065	621,065	621,065	652,118	5.0%
474 Water Operating	186,492	195,817	195,817	195,817	205,608	5.0%
475 Irrigation Operating	51,409	53,979	53,979	53,979	56,678	5.0%
560 Public Works Administration	31,815	33,406	33,406	33,406	35,076	5.0%
City Total	$2,124,257	$2,169,860	$2,169,860	$2,169,860	$2,292,103	5.6%

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:

	2009 Amended Budget	2010 Preliminary Budget
Total Budget	$199,704,471	$190,756,692
Less Double Budgeted Items	39,230,777	39,898,366
Actual Budget	$160,473,294	$150,858,326

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	$28,211
Cemetery	12,715
Public Safety Communications	68,288
Parking & Business Improvements	9,989
Tourist Promotion	71,977
Stormwater Operating Fund	66,452
Transit	364,234
Refuse	227,131
Wastewater Operating Fund	823,954
Water Operating Fund	356,610
Irrigation Operating Fund	92,922
Unemployment Compensation. Reserve	2,229
Health Benefit Reserve	114,685
Workers' Compensation. Reserve	20,682
Risk Management Reserve	34,050
Firemen's Relief and Pension	37,814
Total City Services	$2,331,943
Utility Services	$1,251,000
In Lieu of Taxes:	
Refuse	$420,000
Wastewater Operating Fund	2,088,000
Water Operating Fund	950,100
Total	$3,458,100
Other:	
Data Processing	$35,000
Finance Services	5,000
Sundome Debt Service	40,000
Engineering	500,000
Printing	170,000
Total	$750,000
Total General Fund	$7,791,043
Parks Interfund-Utility Tax	1,117,000
Street Interfund	253,760
Total General Government	
(General, Parks, and Streets Funds)	$9,161,803

Double Budgeting -- Other Funds	
Capital Projects	
Arterial Street	$205,000
Capitol Theatre Construction	30,000
Parks Capital	50,000
Fire Capital	50,000
Law & Justice Capital	161,000
Convention Center	55,000
Cum Reserve for Capital Improvement	194,735
Stormwater Capital	350,000
Wastewater Construction	1,471,000
Wastewater Facility Projects	1,500,000
Wastewater Treatment Plant Capital Reserve	131,850
Domestic Water Improvement	800,000
Irrigation Improvement	881,000
Total Capital Projects	$5,879,585
Debt Service	
2002 PFD Convention Center GO Bond	$460,000
2009 PFD Capitol Theatre GO Bond	460,000
1994 GO Bond Fund	112,000
Various LTGO (Sundome/Parks/Fire/Street)	989,763
GO Line of Credit Fund-Upper Kiwanis Park Dev	50,000
Arterial Street	34,896
Public Works Trust Construction	50,625
Wastewater Operating Fund	32,939
Water 2008 Bonds (ref1998 Bonds) and Reserve	238,814
Water WW 2008 Bonds (ref 1998 Bonds) and Res	540,287
Wastewater 2008 Revenue Bonds	414,613
2003 Irrigation Bonds and Reserve	322,684
2003 Wastewater Bonds and Reserve	1,346,645
Total Debt Service	$5,053,266
Internal Service	
City Garage - Rep/Transfers for Additions to Fleet	$1,557,708
City Garage-Fuel/M & O	3,362,746
Employee Health Benefit Reserve	8,206,000
Environmental Fund	135,000
Public Works Department	1,185,331
Risk Management Reserve	2,293,000
Unemployment Compensation	142,000
Workers Compensation Fund	1,350,000
Wellness/Employee Assistance Program	60,000
Total Internal Service	$18,291,785
Operating Subsidies	
Public Safety Communications	$975,000
Tourist Promotion	150,000
Capitol Theatre	71,927
Cemetery Fund	65,000
Contingency	50,000
Wastewater Operating Fund	200,000
Total Operating Subsidies	$1,511,927
Total All Funds	$39,898,366

CITY SERVICE CHARGE

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

Following are the schedules showing charges for 2009 City Services.

CITY SERVICE DEPARTMENTS

City Service Departments:	2009 Budget	Excluded Expenditures	Direct Charges For Services	Net City Service Costs
Auditing	$103,000	$0	$0	$103,000
Records	449,013	0	0	449,013
Financial Services	1,540,878	0	0	1,540,878
Human Resources	494,040	0	0	494,040
Legal	1,459,796	$849,469	0	610,327
Purchasing	329,881	0	0	329,881
City Hall	426,178	0	0	426,178
Information Systems	2,823,003	0	185,000	2,638,003
Subtotal	$7,625,789	$849,469	$185,000	$6,591,320

- The **2009 Budget** Column illustrates the estimated 2009 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

Self-Supporting Funds	2009 Budget	Budgets As % of Total	--- 2010 City Service Charges --- Billable	Non-Billable	2009 Charges	Percent Inc (Dec)
Cable TV	$577,802	0.4%	$28,211		$26,073	8.2%
Cemetery	260,420	0.2%	12,715		12,277	3.6%
Public Safety Communications	1,398,641	1.0%	68,288		54,561	25.2%
PBIA - Central Business District	204,592	0.2%	9,989		4,592	117.5%
Tourist Promotion	1,474,205	1.1%	71,977		67,234	7.1%
Stormwater	1,361,039	1.0%	66,452		53,405	24.4%
Transit	7,460,107	5.5%	364,234		349,117	4.3%
Refuse	4,652,022	3.4%	227,131		214,522	5.9%
Wastewater	16,875,924	12.5%	823,954		793,544	3.8%
Water	7,303,953	5.4%	356,610		348,150	2.4%
Irrigation	1,903,200	1.4%	92,922		85,195	9.1%
Unemployment Comp Reserve (30%)	45,661	0.0%	2,229		1,927	15.7%
Health Benefit Reserve (25%)	2,348,935	1.7%	114,685		110,942	3.4%
Workers Comp Reserve (25%)	423,599	0.3%	20,682		16,322	26.7%
Risk Management Reserve (25%)	697,400	0.5%	34,050		28,557	19.2%
Fire Pension-Medical	774,500	0.6%	37,814		54,477	(30.6%)
Subtotal	47,761,999					
Other Operating Funds & Dept's	87,239,005	64.6%		$4,259,377		
Total City Service Budgets		100.0%	$2,331,943	$4,259,377	$2,220,895	5.0%
Excluded Funds & Departments	66,431,756					
Total 2009 Budget	$209,058,549		**Total Billable and Non-Billable**		$6,591,320	

- 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 2010 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 2009 Charges for City Services.
- The **Percent Increase (Decrease)** Column indicates the percentage increase or decrease from 2009 to 2010 charges.

EXCLUSIONS

Funds & Department Budgets Excluded from City Service Charge	2009 Budget
Indigent Defense	$385,000
Intergovernmental	370,076
Sun Dome	150,000
Transfers	2,232,275
G.O. Bond Funds	2,257,369
Arterial Street Construction (90%)	7,781,146
CBD Capital Improvement (90%)	469,235
Capitol Theatre Construction (90%)	9,811,426
Parks & Rec. Cap-Construction (90%)	1,475,000
Fire Capital (90%)	1,618,100
Law and Justice Construction (90%)	1,520,297
Public Works Construction (90%)	1,235,570
REET II Capital (90%)	1,661,822
LID Construction (90%)	780,000
Convention Center Capital (90%)	270,770
Cum Res for Capital Imp. (90%)	19,611,173
Stormwater Capital (90%)	325,000
Transit Cap-Construction (90%)	1,103,013
Wastewater Facility Cap Res (90%)	363,186
Sewer Construction -476 (90%)	2,491,332
Water Construction-477 (90%)	2,380,100
Sewer Facility Const-478 (90%)	5,937,540
Irrigation Construction (90%)	2,986,700
Equipment Rental Capital (90%)	1,641,685
Revenue Bond Funds	2,860,417
Total	$71,718,232

GENERAL FUND RESOURCE COMPARISON

	Actual Receipts 2008	Amended Budget 2009	Estimated Receipts 2009	Preliminary Budget 2010	09 vs '08 Budget Est Change
Taxes					
Real and Personal Property Tax	$7,437,787	$7,726,000	$8,007,000	$8,523,000	6.4%
Criminal Justice Sales Tax .1%	929,067	983,150	927,000	960,000	3.6%
Criminal Justice Sales Tax .3%	1,676,175	1,720,450	1,674,000	1,682,000	0.5%
Retail Sales & Use Tax	13,719,058	13,927,830	12,425,000	12,610,000	1.5%
Franchise Fees Nob Hill Water Association	40,245	47,586	42,000	42,000	0.0%
Utility Tax					
Pacific Power & Light	3,405,099	3,650,000	3,675,000	3,816,000	3.8%
Nob Hill Water Association.	283,680	330,000	300,000	300,000	0.0%
Natural Gas	1,292,335	1,339,000	1,660,000	1,710,000	3.0%
Valley Disposal	329,913	310,000	320,000	320,000	0.0%
Cellular Telephone	1,446,082	1,545,000	1,540,000	1,570,000	1.9%
Telephone	1,074,537	1,140,000	1,100,000	1,100,000	0.0%
City Water Utility	883,411	906,000	927,000	950,100	2.5%
City Sewer Utility	1,963,497	1,980,000	2,029,000	2,088,000	2.9%
City of Yakima Refuse	381,196	415,130	415,000	420,000	1.2%
Total Utility Tax	11,059,750	11,615,130	11,966,000	12,274,100	2.6%
Business License Tax	533,092	520,000	520,000	520,000	0.0%
Gambling Excise Tax	913,884	932,000	963,000	963,000	0.0%
Abatement Charges/Appeals	39,064	30,000	35,000	35,000	0.0%
Leasehold Excise Tax	3,992	200	200	200	0.0%
Total Taxes	$36,352,114	$37,502,346	$36,559,200	$37,609,300	2.9%
Licenses And Permits					
Regulatory Business Licenses	$14,653	$16,000	$16,000	$16,000	0.0%
Amusements	1,858	1,800	1,800	1,800	0.0%
Penalties on Business Licenses	5,197	4,500	4,500	4,500	0.0%
Gun Permits	12,114	10,000	10,000	10,000	0.0%
Building Permits	755,602	605,000	420,000	435,000	3.6%
Fire Code Permits	27,504	23,000	23,000	23,000	0.0%
Mechanical Permits	49,382	40,000	40,000	40,000	0.0%
Plumbing Permits	84,232	82,000	70,000	70,000	0.0%
Sign Permits	13,019	12,500	12,500	12,500	0.0%
Code Infraction Penalties	251	0	0	0	n/a
Miscellaneous Permits	(500)	0	0	0	n/a
Environmental Impact Permits	11,025	5,000	8,000	8,000	0.0%
Dog Licenses	14,585	12,000	12,000	12,000	0.0%
Right-of-Way Use Permits	4,200	2,200	2,600	2,200	(15.4%)
Total Licenses and Permits	$993,122	$814,000	$620,400	$635,000	2.4%

	Actual Receipts 2008	Amended Budget 2009	Estimated Receipts 2009	Preliminary Budget 2010	09 vs '08 Budget Est Change
Intergovernmental Revenue					
Great Grant (Gang Resistance)	$92,452	$0	$0	$0	n/a
Bureau of Justice Bullet Proof Vest	15,691	0	0	0	n/a
Police Byrne Earmark Grant	0	266,381	185,381	110,000	(40.7%)
Police Byrne Memorial Justice Grant	0	21,478	21,478	0	(100.0%)
Police Cops Tech Grant	0	40,600	65,800	0	(100.0%)
Criminal Alien Grant	22,591	20,000	20,000	20,000	0.0%
Homeland Security (SAFER)	72,000	60,000	60,000	0	(100.0%)
Federal Forfeited Property	16,793	0	30,000	0	(100.0%)
State & Community Highway Safety (WASPC)	4,585	0	0	0	n/a
Subs Abuse & Mental Health Svc Yakima County	21,944	0	0	0	n/a
Pedestrian Safety	22,480	0	0	0	n/a
Wapato Auto Theft Grant	0	107,000	52,239	0	(100.0%)
State Patrol Fire Training	2,016	3,000	3,000	3,000	0.0%
Police Public Defense Grant	110,000	150,000	150,000	150,000	0.0%
Traffic Safety Commission	33,389	25,000	40,000	40,000	0.0%
Criminal Justice - High Crime	441,359	336,000	490,000	490,000	0.0%
Criminal Justice - Population/Violent Crime	80,244	49,000	80,000	80,000	0.0%
Criminal Justice - Special Programs	46,507	46,000	46,000	46,000	0.0%
MVET/DUI Payment	15,130	16,000	16,000	16,000	0.0%
Sales Tax Equalization/SST Mitigation	0	0	66,856	0	(100.0%)
Judicial Salary Contribution	51,258	50,000	50,000	50,000	0.0%
Liquor Excise Tax	403,020	420,000	415,000	405,000	(2.4%)
Liquor Board Profits	565,917	619,500	565,000	695,000	23.0%
Interlocal grant - Legends/County	5,000	0	5,000	0	(100.0%)
Interlocal grant - Yakima County/Legends	0	0	7,710	0	(100.0%)
Housing In-Lieu Tax	6,329	6,330	6,330	6,330	0.0%
Drug Enforcement Agency	41,467	0	0	0	n/a
Police Protection Fairgrounds	18,848	7,000	7,000	7,000	0.0%
Resource Officers	352,828	370,440	370,440	370,440	0.0%
Union Gap Jail Contract	88,822	100,000	35,000	0	(100.0%)
Immigration & Customs Enforcement	1,048	0	0	0	n/a
Police Training Services	15,489	25,000	25,000	25,000	0.0%
Fire/EMS Services for District #10	32,642	30,000	30,000	30,000	0.0%
Union Gap Fire Service	0	0	100,000	0	(100.0%)
Fire Investigator Services	74	600	1,200	600	(50.0%)
Fire Training Center	1,250	9,000	9,000	9,000	0.0%
Fire Training Services	82,065	74,038	74,038	74,038	0.0%
Computer System Services	804	0	0	0	n/a
Purchasing Services (County)	0	56,400	122,200	205,000	67.8%
Total Intergovernmental Revenue	$2,664,042	$2,908,767	$3,149,672	$2,832,408	(10.1%)

	Actual Receipts 2008	Amended Budget 2009	Estimated Receipts 2009	Preliminary Budget 2010	09 vs '08 Budget Est Change
Charges For Services					
Accident Reports - Police	$8,880	$9,500	$9,500	$9,500	0.0%
Fingerprints	13,413	10,000	10,000	10,000	0.0%
Miscellaneous Police Services	1,728	2,000	2,000	2,000	0.0%
Verification Letters	5,047	4,000	4,000	4,000	0.0%
Vending Machine Revenue - Jail	23,730	25,000	25,000	25,000	0.0%
Photostat - Fire	0	500	500	500	0.0%
Sale of Maps -- Codes	508	750	500	750	50.0%
Examinations -- Codes	105	80	0	80	n/a
Sale of Maps & Publications - Planning	875	1,000	200	1,000	400.0%
Sale of Maps & Publications - Engineering	32	0	0	0	n/a
Sale of Plans & Specifications - Engineering	4,115	3,500	3,500	3,500	0.0%
Engineering OUA Fees	510	1,200	1,200	1,200	0.0%
Sale of Publications -- Licensing	185	500	500	500	0.0%
Examinations - Human Resources	5	6,500	6,500	6,500	0.0%
Data Processing Charges	13,500				n/a
Office Supplies Revenue	4,069	5,000	0	0	n/a
Sale of Codes and Publications - Clerk	529	150	150	150	0.0%
City Jail Inmate - Medical Cost Sharing	417	500	500	500	0.0%
Police Overtime Reimbursements	14,902	51,000	33,753	0	(100.0%)
Other Police Services	668	0	0	0	n/a
Probation Service Charges	(447)	0	0	0	n/a
Probation Day Detention Charges	(320)	0	0	0	n/a
Home Detention Charges - Police	117,349	120,000	155,000	155,000	0.0%
Fire Alarm Permit/Protective Inspection fees	1,363	1,000	1,000	1,000	0.0%
Street and Curb Permits	6,700	10,000	10,000	10,000	0.0%
Abatement Charges/Appeals	13,971	12,000	12,000	12,000	0.0%
Dog Impound Fine	2,260	1,500	1,500	1,500	0.0%
Engineering (Contractors)	296,403	150,000	70,000	75,000	7.1%
Wastewater Connection Charges	12,121	15,000	10,000	15,000	50.0%
Plan Checking Fees	338,237	330,000	200,000	220,000	10.0%
Zoning and Subdivision Fees	61,029	60,000	60,000	60,000	0.0%
Engineering (City Projects)	488,621	425,000	525,000	500,000	(4.8%)
Financial Services	7,189	5,000	5,000	5,000	0.0%
Interfund Charges - Data Processing	35,000	35,000	35,000	35,000	0.0%
Interfund Charges -Customer Services	1,039,296	1,225,000	1,182,000	1,251,000	5.8%
Print Shop Revenues	180,934	150,000	170,000	170,000	0.0%
City Services	2,115,113	2,220,000	2,220,000	2,331,000	5.0%
Total Charges for Services	$4,808,037	$4,880,680	$4,754,303	$4,906,680	3.2%

	Actual Receipts 2008	Amended Budget 2009	Estimated Receipts 2009	Preliminary Budget 2010	09 vs '08 Budget Est Change
Fines And Forfeitures					
Municipal Court Infraction Penalties	$960,953	$991,000	$1,100,000	$1,100,000	0.0%
Traffic Infraction Penalties	730	700	700	700	0.0%
Parking Infraction Penalties	102,245	100,000	75,000	100,000	33.3%
Municipal Court DWI Penalties	85,300	85,000	95,000	95,000	0.0%
Other Criminal/Traffic Misdemeanors	369	0	0	0	n/a
Municipal Court Criminal Traffic	152,147	160,000	160,000	160,000	0.0%
Municipal Court non-Traffic Misdemeanors	115,613	135,000	130,000	130,000	0.0%
Other Non-Traffic Misdemeanors	67	0	0	0	n/a
District Court Recoupments	1,588	1,000	1,000	1,000	0.0%
Municipal Court Recoupments	163,781	160,000	190,000	190,000	0.0%
Dog Citations	22	200	0	200	n/a
Total Fines and Forfeitures	$1,582,815	$1,632,900	$1,751,700	$1,776,900	1.4%
Miscellaneous Revenue					
Income From Investments	$862,954	$850,000	$770,000	$780,000	1.3%
Interest on Sales Tax	52,157	55,000	55,000	55,000	0.0%
Fire Department Property Lease/Rental (Race St)	2,875	0	0	0	n/a
Fire Lease/Rental Training	750	750	0	0	n/a
Parking Permits	88	150	150	150	0.0%
Property Rental	300	300	300	300	0.0%
Great Program-Donation/Contribution-Police	2,250	0	3,300	0	(100.0%)
Donations & Contributions (dogs) Police	8,881	0	7,000	0	(100.0%)
Donations & Contributions fire	3,357	0	0	0	n/a
Confiscated/Forfeited Property	44,694	0	20,325	0	(100.0%)
Unclaimed Monies	11,162	4,000	4,000	4,000	0.0%
Other Miscellaneous Revenue	20,620	15,000	21,430	15,000	(30.0%)
Total Miscellaneous Revenue	$1,010,088	$925,200	$881,505	$854,450	(3.1%)
Non-Revenues					
Sale of Fixed Assets	$1	$0	$0	$0	n/a
Damage Reimbursements - Police	466	1,000	1,000	1,000	0.0%
Operating Transfers In	40,000	40,000	40,000	40,000	0.0%
Total Non-Revenues	$40,467	$41,000	$41,000	$41,000	0.0%
Total Revenue	$47,450,685	$48,704,893	$47,757,780	$48,655,738	1.9%
Beginning Unencumbered Balance	$6,250,708	$6,798,731	$6,798,731	$4,207,894	(38.1%)
Total Resources	$53,701,393	$55,503,624	$54,556,511	$52,863,632	(3.1%)

(This page intentionally contains no information.)

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

2009 Budgeted Staffing Levels

R.A. ZAIS, JR.
City Manager
149.50 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

J. CUTTER
City Attorney

Prosecution • Civil
17.00 Positions

Legal Department

D. KLOSTER
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 Compensation
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
38.00 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)

S. SCHAFER
Wastewater/Stormwater Manager

WASTEWATER DIVISION
68.50 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
Community 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 (YCTV)
Cable TV & Telecommunications
Franchises
Telecommunications Policy

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

CITY COUNCIL – 011

GENERAL FUND

Mayor — ***David Edler – District 2***
Assistant Mayor — ***Micah Cawley – At Large, Position 6***
Council Members — ***Maureen Adkison - District 1***
Rick Ensey – District 3
Kathy Coffey – District 4
Sonia Rodriguez – 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 constituents.

The only service unit in this division is:

Service Unit 611 – Legislation

AUTHORIZED PERSONNEL

Class Code	Position Title	2008 Actual	2009 Amended Budget	2010 Proposed Budget
100	Mayor	1.00	1.00	1.00
150	Assistant Mayor	1.00	1.00	1.00
200	City Council Member	5.00	5.00	5.00
Total Personnel		**7.00**	**7.00**	**7.00**

BUDGET SUMMARY

Dept 011 City Council Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
611 Legislation	$204,586	$213,540	$164,141	$212,731	$212,265	99.4	99.8
Total Expenditures	$204,586	$213,540	$164,141	$212,731	$212,265	99.4	99.8

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	95,100	95,100	71,325	95,100	95,100	100.0	44.8
200 Personnel Benefits	7,698	7,744	5,788	7,744	7,742	100.0	3.7
Sub-Total Salaries and Benefits	102,798	102,844	77,113	102,844	102,842	100.0	48.5
300 Supplies	16,359	18,750	12,926	17,750	18,250	97.3	8.6
400 Other Services And Charges	85,429	91,946	74,102	92,137	91,173	99.2	43.0
Total Expenditures	$204,586	$213,540	$164,141	$212,731	$212,265	99.4	100.0

EXPLANATORY NARRATIVE

Service Unit 611 – City Council

City Council total projected expenditures for 2010 are $212,265, compared with the 2009 amended budget level of $213,540, an overall increase of .6%.

Account 110 Salaries – Mayor and Council Members salaries for 2010 are $95,100, which is the same as the 2009 amended budget.

Account 200 Personnel Benefits – The amount for 2010 is $7,742, which is on par with the 2009 estimated year-end and amended budget of $7,744.

Account 300 Supplies – The budget for 2010 is set at $18,000, which is $500 less than the 2009 amended budget. The Small Tools and Minor Equipment line item included in supplies is budgeted at $250 for 2010, reflecting no increase over 2009 levels.

Account 410 Professional Services – The budget for 2010 remains at $300. This line item includes funds for miscellaneous minimal professional services such as photo development, enlargement, etc.

Account 420 Communications – The 2010 proposed expenses of $9,773 is on par with the 2009 estimated year-end budget of $9,737.

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 2010 budget is $14,000, which is a $1,000 decrease from the 2009 amended budget of $15,000.

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 2010 budget is $67,100 which on par with the 2009 estimated year end budget.

Expenses	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Association of Washington Cities	$53,817	$57,027	$57,027
Conference Registration and Misc. Fees	6,005	9,882	10,073
Total Account 490 Miscellaneous	$59,822	$66,909	$67,100

SERVICE UNIT 611 - LEGISLATION

Service Unit - 611 Legislation	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
110 Salaries And Wages	$95,100	$95,100	$71,325	$95,100	$95,100	100.0	100.0
200 Personnel Benefits	7,698	7,744	5,788	7,744	7,742	100.0	100.0
300 Supplies							
310 Office And Operating Supplies	16,359	18,500	12,926	17,500	18,000	97.3	102.9
350 Small Tools And Equipment	0	250	0	250	250	100.0	100.0
Total	16,359	18,750	12,926	17,750	18,250	97.3	102.8
400 Other Services And Charges							
410 Professional Services	0	300	162	300	300	100.0	100.0
420 Communications	9,498	9,737	3,129	9,737	9,773	100.4	100.4
430 Transportation/Training	16,110	15,000	9,900	15,000	14,000	93.3	93.3
490 Miscellaneous	59,822	66,909	60,911	67,100	67,100	100.3	100.0
Total	85,429	91,946	74,102	92,137	91,173	99.2	99.0
Total Expenditures - Srv Unt 611	$204,586	$213,540	$164,141	$212,731	$212,265	99.4	99.8

CITY MANAGER – 012

GENERAL FUND

City Manager — ***Richard A. Zais***
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	2008 Actual	2009 Amended Budget	2010 Proposed Budget
1110	City Manager	1.00	1.00	1.00
1130	Assistant City Manager	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 (1)		**4.00**	**4.00**	**4.00**

(1) .20 FTE'S funded by the Community Relations Fund (125).

BUDGET SUMMARY

Dept 012 City Manager Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
621 City Management	$483,312	$521,307	$376,267	$511,296	$518,563	99.5	101.4
Total Expenditures	$483,312	$521,307	$376,267	$511,296	$518,563	99.5	101.4

Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	367,220	397,908	285,152	390,264	393,861	99.0	76.0
200 Personnel Benefits	77,322	83,976	66,918	83,800	88,583	105.5	17.1
Sub-Total Salaries and Benefits	444,542	481,884	352,070	474,063	482,444	100.1	93.0
300 Supplies	4,508	4,500	2,325	4,500	5,000	111.1	1.0
400 Other Services and Charges	34,261	34,923	21,873	32,732	31,119	89.1	6.0
Total Expenditures	$483,312	$521,307	$376,267	$511,296	$518,563	99.5	100.0

EXPLANATORY NARRATIVE

Service Unit 621 – City Manager's Office

There are no policy issues for 2010.

City Management's total projected year-end expenditures for 2009 are $511,296 a reduction of $10,011 as compared to the 2009 amended budget levels of $521,307. For 2010, total expenses are proposed at $518,563, a reduction of .1%from the 2009 amended budget.

Account 110 Salaries and Wages – The 2010 projected budget for this account is $393,861. This is a decrease of 1% from the 2009 amended budget. Temporary salaries have been reduced by $3,200. In accordance with management directive, permanent salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity.

Account 140 Retirement Cash-out – No retirement cash outs are anticipated in 2010.

Account 200 Personnel Benefits – The proposed 2010 budget of $88,583 for personnel benefits shows a 5.5% increase from the 2009 amended budget of $83,976. The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees' Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged. Combined, these changes result in an amount similar to the 2009 budget.

Account 310 Office and Operating Supplies – Projected 2010 expenses are $5,000, which is a $500 increase over the 2009 estimated year-end and amended budget.

Account 410 Professional Services – A sum of $100 has been budgeted as a contingency item for 2010. Funds are budgeted in this line item for inexpensive professional services such as photographic services or graphic enlargements.

Account 420 Communications – The total 2010 budget is set at $5,419, a 27.6 % decrease from the 2009 year-end estimate. This decrease is due to negotiating a better deal with Sprint services.

Account 430 Transportation/Training – The amount for 2010 is $10,500 a decrease of $741 from the 2009 amended budget. This budget also supports professional staff attendance at City Management conferences, workshops, lobbying activities at the state and federal level, training sessions and business meetings. Major professional conferences and workshop meetings in 2010 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 Manager
Washington City Managers	Fall Meeting	CM and Asst. City Manager
Association of Washington Cities	Annual Convention Legislative Conf./Olympia Legislative Comm./Olympia & Seattle Special Workshops	CM and Asst. City Manager CM and Asst. City Manager CM and Asst. City Manager CM and Asst. City Manager
National League of Cities Congressional Meeting	Washington, D.C. March of each year	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 2010 budget for this account is $15,100, which is $500 less than the 2009 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 2009-2010 activities involve ongoing performance data collection reporting and evaluation 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

Service Unit - 621 City Management	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$367,220	$396,908	$285,152	$390,264	$392,861	99.0	100.7
120 Overtime	0	1,000	0	0	1,000	100.0	*
Total	367,220	397,908	285,152	390,264	393,861	99.0	100.9
200 Personnel Benefits	77,322	83,976	66,918	83,800	88,583	105.5	105.7
310 Office And Operating Supplies	4,508	4,500	2,325	4,500	5,000	111.1	111.1
400 Other Services And Charges							
410 Professional Services	(59)	600	450	450	100	16.7	22.2
420 Communications	6,605	7,482	2,231	7,482	5,419	72.4	72.4
430 Transportation/Training	12,701	11,241	5,379	9,200	10,500	93.4	114.1
490 Miscellaneous	15,014	15,600	13,813	15,600	15,100	96.8	96.8
Total	34,261	34,923	21,873	32,732	31,119	89.1	95.1
Total Expenditures - Srv Unt 621	$483,312	$521,307	$376,267	$511,296	$518,563	99.5	101.4

LEGAL – 017

GENERAL FUND

CITY ATTORNEY **JEFF CUTTER**

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	2008 ACTUAL	2009 AMENDED BUDGET	2010 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	2.00
1324	Assistant City Attorney I (1)	2.00	2.00	1.00
10510	Legal Assistant III	1.00	1.00	1.00
10511	Legal Assistant II	5.50	6.00	6.00
10512	Legal Assistant I	1.00	1.00	1.00
TOTAL PERSONNEL (2)		**17.50**	**18.00**	**16.00**

(1) Eliminated Assistant City Attorney I vacant position in 2009 due to budget constraints.
(2) 5.73 FTE's funded by the Risk Management Fund (515).

BUDGET SUMMARY

DEPT 017 LEGAL EXPENDITURE SUMMARY BY SERVICE UNIT	(1) 2008 ACTUAL	(2) 2009 AMENDED BUDGET	(3) 2009 ACTUAL 9/30/2009	(4) 2009 ESTIMATED YEAR-END	(5) 2010 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % CHNG FROM 4 TO 5
103 Criminal Justice Sales Tax .3% Inc	$142,175	$167,864	$120,397	$165,517	$171,327	102.1	103.5
131 Prosecution	604,885	681,605	484,236	630,522	598,003	87.7	94.8
622 Legal Counsel	552,586	610,326	267,290	412,485	373,619	61.2	90.6
TOTAL EXPENDITURES	$1,299,647	$1,459,796	$871,924	$1,208,525	$1,142,950	78.3	94.6

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	904,246	1,022,276	621,162	809,644	789,144	77.2	69.0
200 Personnel Benefits	216,791	257,201	163,380	232,564	197,350	76.7	17.3
Sub-Total Salaries and Benefits	1,121,037	1,279,478	784,542	1,042,207	986,494	77.1	86.3
300 Supplies	17,531	18,000	8,746	18,000	18,000	100.0	1.6
400 Other Services And Charges	161,078	162,318	78,636	148,318	138,456	85.3	12.1
Total Expenditures	$1,299,647	$1,459,796	$871,924	$1,208,525	$1,142,950	78.3	100.0

EXPLANATORY NARRATIVE

Performance Statistics - Legal	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Traffic and Criminal Case Arraignments in Municipal Court	6,032	6,157	4,927
Trials, Motions and Other Hearings	7,875	8,865	7,092
Municipal Court Cases:			
Cases Actually Tried	21	25	20
Cases Set for Trial	2,546	2,744	2,195
Legislation Prepared	260	265	265
Legal Opinions Prepared	260	265	265
Pending Civil Suits Filed By or Against the City	37	48	50
Damage Claims Handled	122	130	145
Meetings & Conferences Attended by City Attorney & Staff	1,810	1,810	1,850
Other Assignments Completed	710	710	750

Salary and Benefits – In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity.

The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees' Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged. All of these changes net to an amount similar to the 2009 budget.

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 2010 budget fully funds one Assistant City Attorney I and one Legal Assistant II position. The City of Yakima Municipal Code mandates these activities.

The total budget for the Criminal Justice Sales Tax service unit for 2010 is $171,327, an increase of $3,463 or 2.1% from the 2009 amended budget of $167,864.

Account 110 Salaries and Wages – This account has increased from $125,626 in 2009 to $127,907 in 2010 , an increase of $2,281 or 1.8% . The increase in this account is discussed above.

Account 200 Personnel Benefits – For 2009 this account was budgeted at $33,738. For 2010 the proposed budget is $35,070, an increase of $1,332 or 4% from the 2009 amended budget. The increases are discussed above.

Account 300 Supplies – For 2010 this account remains unchanged from the 2009 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 - 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.

Account 410 Professional Services – The 410 Professional Services line item is budgeted at $5,000 for 2009 and remains unchanged for 2010.

Account 430 Transportation/Training – This account was budgeted at $1,250 in 2009. For 2010, the proposed budget is $1,100, a decrease of $150 or 12%. This account is used for transportation and training for attorneys to obtain mandatory continuing legal education. In accordance with management directive for budget reductions, this account has been decreased as mentioned above.

SERVICE UNIT 103 - CRIMINAL JUSTICE

Service Unit - 103 Criminal Justice Sls Tx .3%	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
110 Salaries And Wages	$100,358	$125,626	$90,948	$121,862	$127,907	101.8	105.0
200 Personnel Benefits	26,739	33,738	26,233	35,156	35,070	104.0	99.8
310 Office And Operating Supplies	725	500	207	500	500	100.0	100.0
400 Other Services And Charges							
410 Professional Services	12,443	5,000	1,393	5,000	5,000	100.0	100.0
430 Transportation/Training	693	1,250	380	1,250	1,100	88.0	88.0
490 Miscellaneous	1,216	1,750	1,236	1,750	1,750	100.0	100.0
Total	14,352	8,000	3,009	8,000	7,850	98.1	98.1
Total Expenditures - Srv Unt 103	$142,175	$167,864	$120,397	$165,517	$171,327	102.1	103.5

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 2010 is $598,003, a decrease of $83,602 or 12.3% from the 2009 amended budget of $681,605. *This decrease is attributed to staffing reduction due to budget reduction measures. The Prosecution Division has instituted measures to reduce the caseload by at least 20% to address staffing reduction and escalating jail costs. The reduced caseload is reflected in the proposed 2010 Performance Statistics.

Account 110 Salaries and Wages – This account has decreased from $487,194 for 2009 to $415,335 for 2010, a decrease of $71,859 or 14.7%. This decrease is due to the loss of one prosecutor position as a result of management directive for budget reductions.

Account 200 Personnel Benefits – This account has been budgeted at $103,354 in 2010, a decrease of $18,250 or 15% from the amended 2009 budget of $121,604. This increase is due to rate adjustments as discussed above.

Account 310 Office and Operating Supplies – For 2010 this account remains unchanged from the 2009 budget of $4,500. 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 2010 this account remains unchanged from the 2009 budget of $4,000. This account is used for purchasing office furniture/equipment.

Account 410 Professional Services – This account was budgeted at $27,800 in 2009 and remains the same for 2010. $22,800 of this is funded by a state grant and provides services for victims of domestic violence. The Yakima YWCA performs these services under contract with the City of Yakima. The remaining $5,000 is for outside prosecutorial legal services. Contract employees were utilized in 2009 to bridge the gap during periods of employee leave and vacancies.

Account 420 Communications – This account was budgeted at $8,853 in 2009. For 2010, this account is budgeted at $15,661 or 76.9%, a $6,808 increase from the 2009 amended budget.

Account 430 Transportation / Training – This account was budgeted at $4,000 in 2009. For 2010, the proposed budget is $3,700, a decrease of $300 or 7.5%. 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. This decrease in funding is due to management directive for budget reductions.

SERVICE UNIT 131 - PROSECUTION

Service Unit - 131 Prosecution	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$425,881	$487,194	$339,557	$431,626	$415,335	85.3	96.2
120 Overtime	767	2,000	180	2,000	2,000	100.0	100.0
130 Special Pay	360	720	540	720	720	100.0	100.0
140 Retirement/Termination Cashout	2,645	0	989	990	0	*	0.0
Total	429,653	489,914	341,266	435,336	418,055	85.3	96.0
200 Personnel Benefits	102,999	121,604	87,513	119,099	103,354	85.0	86.8
300 Supplies							
310 Office And Operating Supplies	4,817	4,500	4,248	4,500	4,500	100.0	100.0
350 Small Tools And Equipment	3,344	4,000	68	4,000	4,000	100.0	100.0
Total	8,161	8,500	4,316	8,500	8,500	100.0	100.0
400 Other Services And Charges							
410 Professional Services	33,335	27,800	27,655	33,800	27,800	100.0	82.3
420 Communications	8,904	8,853	5,278	8,853	15,661	176.9	176.9
430 Transportation/Training	4,056	4,000	2,129	4,000	3,700	92.5	92.5
480 Repairs And Maintenance	4,270	4,800	2,677	4,800	4,800	100.0	100.0
490 Miscellaneous	13,507	16,134	13,402	16,134	16,134	100.0	100.0
Total	64,073	61,587	51,141	67,587	68,095	110.6	100.8
Total Expenditures - Srv Unt 131	$604,885	$681,605	$484,236	$630,522	$598,003	87.7	94.8

Service Unit 622 – Legal Counsel ..... City Attorney, Jeff Cutter

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 2010 budget for Legal Counsel is $373,619, a decrease of $236,707 or 38.8% over the 2009 amended budget amount of $610,326.

Account 110 Salaries and Wages – This account has decreased to $239,962 in 2010, a decrease of $163,554 or 40.5% from the 2009 amended budget amount of $403,516. This decrease reflects a loss of one Senior Assistant City Attorney position in response to management directive for budget reduction requirements, and reallocation of accounts from which other attorney salaries are paid.

Account 200 Personnel Benefits – For 2010, this account is budgeted at $58,926, a decrease of $42,933 or 42.1% from the 2009 amended budget amount of $101,859. The decrease is due to the loss of one Senior Assistant City Attorney position and the reallocation of 60% of one Assistant City Attorney's salary and benefits to Risk Management.

Account 310 Office and Operating Supplies – For 2009 this account was budgeted at $6,500 and remains unchanged for 2010. 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 2009 this account was budgeted at $2,500 and remains unchanged for 2010. 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 $30,000 in 2010, a 50% decrease from the 2009 amended budget amount of $60,000.

2009 FUNDS SPENT

622/410 Accounts / Outside Legal Counsel Services / 2009 Professional Services

Law Firm	Type of Matter	Total Paid In 2009 Through September 30
Kirkpatrick & Lockhart Preston, Gates, Ellis LLP	UGA Expansion, Real Estate	$2,074
Lyon Law Offices	Real Estate Transactions and Closings, General	3,452
Menke, Jackson, Beyer, Ehlis & Harper	Community & Economic Development, Code Enforcement, Airport Service Overlay, Comprehensive Planning, WWTP, Transit, Transportation Enhancement Grants, General	3,907
Total Outside Legal Counsel Services		$9,433

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

The 2010 figure is budgeted at $30,000 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 2009 this account was budgeted at $5,495. For 2010, the proposed budget is $5,200, a decrease of $295 or 5.4%. This account is used for transportation and training for attorneys to obtain mandatory continuing legal education.

SERVICE UNIT 622 - LEGAL COUNSEL

Service Unit - 622 Legal Counsel	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$324,189	$403,516	$185,582	$248,725	$239,962	59.5	96.5
120 Overtime	10,134	2,500	2,324	2,500	2,500	100.0	100.0
130 Special Pay	360	720	540	720	720	100.0	100.0
140 Retirement/Termination Cashout	39,552	0	501	501	0	*	0.0
Total	374,235	406,736	188,947	252,446	243,182	59.8	96.3
200 Personnel Benefits	87,054	101,859	49,634	78,309	58,926	57.9	75.3
300 Supplies							
310 Office And Operating Supplies	6,239	6,500	4,155	6,500	6,500	100.0	100.0
320 Fuel Consumed	0	0	0	0	0	*	*
350 Small Tools And Equipment	2,406	2,500	68	2,500	2,500	100.0	100.0
Total	8,645	9,000	4,223	9,000	9,000	100.0	100.0
400 Other Services And Charges							
410 Professional Services	55,708	60,000	8,210	40,000	30,000	50.0	75.0
420 Communications	1,680	2,647	1,257	2,647	2,722	102.8	102.8
430 Transportation/Training	5,056	5,495	1,445	5,495	5,200	94.6	94.6
480 Repairs And Maintenance	4,270	4,800	2,677	4,800	4,800	100.0	100.0
490 Miscellaneous	15,939	19,789	10,897	19,789	19,789	100.0	100.0
Total	82,653	92,731	24,486	72,731	62,511	67.4	86.0
Total Expenditures - Srv Unt 622	$552,586	$610,326	$267,290	$412,485	$373,619	61.2	90.6

INDIGENT DEFENSE – 024

GENERAL FUND

City Manager — ***Richard A. Zais***
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 $480,000 for 2010, $55,000 or a 12.9% increase over the 2009 year end amended budget of $425,000.

The increase in the Indigent Defense budget can be attributed to two significant changes; a change in the Rules of Professional Conduct (RPC) and representation of indigent defendants at in-custody arraignments. The RPC now require the City to arrange for alternate counsel in the event of legal conflicts involving indigent defendants utilizing public defender services. Council approved a contract to provide conflict counsel in 2009. Additionally, in an effort to provide better client service and reduce jail time awaiting assignment of counsel, the contract with the City's primary provider of indigent defense services was renegotiated to provide for representation of indigent defendants at in-custody arraignments. This added task requires significant additional time from the provider resulting in an increase in fees. However, this increase is more than offset by the resulting reduction in jail costs.

The City was awarded a $150,000 grant from the Washington State Office of Public Defense for 2010. The statewide competitive grant was awarded to the City based on several factors including; caseload, economic need, program innovation, and the effectiveness, progress and administration of the City's Indigent Defense program.

SERVICE UNIT 132 - INDIGENT DEFENSE

Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
132 Indigent Defense	$360,000	$425,000	$318,252	$425,000	$480,000	112.9	112.9
Total Expenditures	$360,000	$425,000	$318,252	$425,000	$480,000	112.9	112.9

RECORDS – 014

GENERAL FUND

Assistant City Manager — ***Dave Zabell***
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	2008 Actual	2009 Amended Budget	2010 Proposed Budget
1234	City Clerks	1.00	1.00	1.00
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 (1)		**4.00**	**4.00**	**4.00**

(1) .60 FTE's funded by the Risk Management Fund (515).

BUDGET SUMMARY

Dept 014 Records Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
611 Legislation	$126,062	$151,494	$103,309	$141,510	$138,553	91.5	97.9
625 Records	283,858	297,519	196,645	245,407	301,575	101.4	122.9
Total Expenditures	$409,921	$449,013	$299,954	$386,917	$440,128	98.0	113.8

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	189,753	210,340	148,967	206,259	209,176	99.5	47.5
200 Personnel Benefits	49,670	53,062	39,944	53,008	52,326	98.6	11.9
Sub-Total Salaries and Benefits	239,422	263,401	188,910	259,267	261,503	99.3	59.4
300 Supplies	9,589	7,080	6,918	9,200	9,200	129.9	2.1
400 Other Services And Charges	160,909	178,532	104,125	118,450	169,425	94.9	38.5
Total Expenditures	$409,921	$449,013	$299,954	$386,917	$440,128	98.0	100.0

EXPLANATORY NARRATIVE

Salary and Benefits – In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity.

The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees' Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged. All of these changes net to an amount similar to the 2009 budget.

Service Unit 611 – Legislation

Performance Statistics - Legislation	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Legislative Agenda Items	607	629	618
Council Meetings Attended (Reg., Special, Adj. & Exec. Session)	47	44	46
Legislation Adopted (Resolution and Ordinance)	239	229	234
Pages of Council Minutes: Regular & Adjourned Meetings	256	277	267
Legal Publications	101	100	101
Contracts Processed	146	153	150

Account 110 Salaries – The 2010 budget for this account is $84,502, which is a 1.5% increase from the 2009 estimated year-end budget of $83,253. 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 $2,000, this line item for 2010 has been reduced 50% from the 2009 level.

Account 310 Office and Operating Supplies – This line item is budgeted for council legislative supplies, i.e. council packet preparation/supplies. For 2010, it is at the same level as the 2009 year-end estimate.

Account 410 Professional Services – This line item for the 2010 projected budget is $6,500, which is slightly higher than the 2009 amended budget of $6,300. This budget includes the professional services for codification of 2009 and 2010 ordinances for the Yakima Municipal Code. The first half of 2009 ordinances have been codified and are online; the remaining 2009 ordinances will be codified and online by early 2010. 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 2010 is slightly increased to $20,000 from the 2009 year-end estimate of $18,000.

Account 490 Miscellaneous – This line item for 2010 is $1,000 and is the same as the year-end estimate for 2009. 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.

Summary – For 2010, total budgeted expenditures for Service Unit 611 under Legislation are $138,553 as compared to the 2009 year-end estimate of $141,510. This represents a reduction of $2,957 or a 9.8% decrease over the 2009 year-end estimate. The primary reason for this reduction is a decrease in overtime and training expenses.

SERVICE UNIT 611 – LEGISLATION

Service Unit - 611 Legislation	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$73,076	$84,293	$59,393	$83,253	$84,502	100.3	101.5
120 Overtime	4,005	4,000	1,138	2,000	2,000	50.0	100.0
Total	77,081	88,293	60,531	85,253	86,502	98.0	101.5
200 Personnel Benefits	17,807	20,119	15,450	20,357	20,045	99.6	98.5
310 Office And Operating Supplies	4,923	2,500	2,877	2,500	2,500	100.0	100.0
400 Other Services And Charges							
410 Professional Services	5,530	6,300	8,092	12,500	6,500	103.2	52.0
420 Communications	1,220	1,500	1,072	1,500	1,605	107.0	107.0
430 Transportation/Training	184	1,500	450	400	400	26.7	100.0
440 Advertising	18,202	15,000	14,284	18,000	20,000	133.3	111.1
490 Miscellaneous	1,114	16,282	553	1,000	1,000	6.1	100.0
Total	26,251	40,582	24,452	33,400	29,505	72.7	88.3
Total Expenditures - Srv Unt 611	$126,062	$151,494	$103,309	$141,510	$138,553	91.5	97.9

PERFORMANCE STATISTICS - RECORDS	2008 ACTUAL	2009 AMENDED BUDGET	2010 PROPOSED BUDGET
Formal Public Disclosure Requests	303	311	307
Police Relief and Pension Board	34	26	30
Fire Relief and Pension Board	313	27	29
Volunteer Fire and Police Boards	4	1	3
Number of Medical Claims Processed	337	369	353

Account 110 Salaries – The 2010 budget for this account is $122,124, which is a 1.4% increase from the 2009 estimated year-end budget of $120,456. This increase is explained above in the explanatory narrative.

Account 310 Office and Operating Supplies – This line item for 2010, at $5,500, is budgeted at the same amount as the 2009 estimated year-end budget.

Account 420 Communications – This line item for 2010 at $2,520 reflects a slight increase over the 2009 estimated year-end budget of $2,450.

Account 430 Transportation / Training – This line item for 2010, at $2,300, is budgeted slightly less than the 2009 estimated year-end of $2,500. This decrease is due to a reduction in travel expenses associated with training. The 2010 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. 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 2010 at $133,600 reflects an increase of $5,000 or 3.9% from the 2009 amended budget of $128,600. This miscellaneous account fluctuates due to election costs, which vary depending on whether there is an election for council members and judges, and the number of issues on the ballot. The Constitution guarantees every American the right to vote. There is no charge to the individual for exercising this right; however, this privilege is estimated to cost the taxpayers $130,000 in 2010 for the 2009 election expenses. This line item also includes registration expenses for conferences and workshops. The following major expenses are included in this line item for 2010:

EXPENSE	AMOUNT
2009 Election Expenses	$130,000
Registrations for Conferences and Seminars and Miscellaneous	2,800
Dues and Subscriptions	800
TOTAL EXPENSES	$133,600

Summary –Overall, Service Unit 625 expenditures increased $56,168 or 22.9% from the 2009 year-end estimate of $245,407 to $301,575 for 2010, primarily due to 2009 General election costs to be paid in 2010. There is no capital outlay budget in 2010.

SERVICE UNIT 625 – RECORDS

Service Unit - 625 Records	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$111,381	$121,497	$88,088	$120,456	$122,124	100.5	101.4
120 Overtime	1,290	550	348	550	550	100.0	100.0
Total	112,671	122,047	88,436	121,006	122,674	100.5	101.4
200 Personnel Benefits	31,863	32,943	24,493	32,651	32,281	98.0	98.9
300 Supplies							
310 Office And Operating Supplies	3,437	3,380	3,555	5,500	5,500	162.7	100.0
350 Small Tools And Equipment	1,229	1,200	487	1,200	1,200	100.0	100.0
Total	4,666	4,580	4,042	6,700	6,700	146.3	100.0
400 Other Services And Charges							
410 Professional Services	105	5,000	383	1,000	1,000	20.0	100.0
420 Communications	1,603	2,450	1,372	2,450	2,520	102.9	102.9
430 Transportation/Training	1,111	1,400	1,309	2,500	2,300	164.3	92.0
480 Repairs And Maintenance	0	500	0	500	500	100.0	100.0
490 Miscellaneous	131,839	128,600	76,609	78,600	133,600	103.9	170.0
Total	134,658	137,950	79,674	85,050	139,920	101.4	164.5
Total Expenditures - Srv Unt 625	$283,858	$297,519	$196,645	$245,407	$301,575	101.4	122.9

HUMAN RESOURCES – 016

GENERAL FUND

Assistant City Manager — ***Dave Zabell***
Human Resources Manager — ***Sheryl M. Smith***

DEFINITION

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

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

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

In addition, Human Resources administers the following benefit programs:

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

The service units in this division are:

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

AUTHORIZED PERSONNEL

Class Code	Position Title	2008 Actual	2009 Amended Budget	2010 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 (1)	3.00	4.00	4.00
10104	Human Resources Assistant (1)	2.00	1.00	1.00
10102	Chief Examiner	1.00	1.00	1.00
Total Personnel (2)		**8.00**	**8.00**	**8.00**

(1) One Human Resources Assistant position was upgraded to Human Resources Specialist effective 1/1/09.
(2) 3.05 FTE's funded by Employee Benefit Funds (512, 513 & 514).

BUDGET SUMMARY

Dept 016 Human Resources Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
103 Crmnl Justice Sls Tx .3% Inc	$7,100	$7,500	$3,500	$7,500	$7,500	100.0	100.0
623 Personnel	147,225	180,554	118,268	167,782	160,954	89.1	95.9
627 Police & Fire Civil Service	136,681	150,849	106,245	146,603	148,794	98.6	101.5
628 Charter Civil Service	139,128	154,137	104,512	148,650	149,730	97.1	100.7
629 Diversity Promotion	0	1,000	610	810	1,000	100.0	123.5
Total Expenditures	$430,133	$494,040	$333,135	$471,345	$467,978	94.7	99.3

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	314,612	349,490	244,328	338,184	338,973	97.0	72.4
200 Personnel Benefits	74,038	85,068	63,338	86,172	84,245	99.0	18.0
Sub-Total Salaries and Benefits	388,650	434,557	307,666	424,356	423,219	97.4	90.4
300 Supplies	18,335	21,521	7,744	13,800	14,700	68.3	3.1
400 Other Services And Charges	23,148	37,961	17,725	33,189	30,059	79.2	6.4
Total Expenditures	$430,133	$494,040	$333,135	$471,345	$467,978	94.7	100.0

EXPLANATORY NARRATIVE

Performance Statistics - Human Resources	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Permanent Budgeted Positions Authorized	747	753	737
Personnel Requisitions (64 perm -2008; 70 perm – 2009 estimate) (1)	155	160	80
Employment Tests Administered	65	55	45
Personnel Hired (1)	139	103	80
Classification Studies Completed	10	9	5
Training Programs Coordinated (In-House Trng/Outside Prov.)	102	84	80
Hours Invested in Labor Negotiations/ Contract Adm / Grievances	1,000	3,000	3,000
Hours Invested in FMLA Administration	n/a	300	300
Hours Invested in Emp. Relations (Consultations on Staff Dev. Performance Evaluation/Improvement, Discipline Administration	n/a	1,000	1,000
Personnel Action Forms (PA) processed	3,022	2,700	2,600
Performance Evaluations Issued	744	875	850

(1) Includes Temporary Positions

Salary and Benefits – In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity.

The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees' Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged. All of these changes net to an amount similar to the 2009 budget.

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. Since 2006, the budgeted allocation has been reduced to $7,500.

SERVICE UNIT 103 – CRIMINAL JUSTICE SALES TAX

Service Unit - 103 Crmnl Justice Sls Tx .3%	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
410 Professional Services	$7,100	$7,500	$3,500	$7,500	$7,500	100.0	100.0
Total Expenditures - Srv Unt 103	$7,100	$7,500	$3,500	$7,500	$7,500	100.0	100.0

Service Unit 623 – Personnel

Account 110 Salaries and Wages – This line item for 2010 reflects a decrease of $5,780 from the amended 2009 budget of 121,672. This is a 4.7% decrease due mainly to decreasing temporary workers.

Account 200 Personnel Benefits – This line item shows a slight decrease from the 2009 amended budget due to changes mentioned above.

Account 310 Office and Operating Supplies – This account for the 2010 budget reflects a decrease of $2,300 or 27.7% from the 2009 amended budget of $8,300 to $6,000. 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 2010 of $2,000 reflects a decrease of $5,000 or 71.4% from the 2009 estimated year-end budget of $7,000. An appropriation from 2008 increased available resources by $5,000 for a special project relative to the Fair Labor Standards Act; the project was completed in 2009. 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 2010 reflects a decrease of $500 or 33.3% from the 2009 amended budget of $1,500 to $1,000. The following table depicts the anticipated travel and training for 2010.

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 2010 budget of $160,954 for this service unit reflects a decrease of $19,600 or 10.9% from the 2009 amended budget of $180,554. This decrease is due to a number of reductions in expenditures such as temporary employee funding, overtime, office and operating supplies, small tools, professional services, communication, transportation and miscellaneous expenses

SERVICE UNIT 623 – PERSONNEL

Service Unit - 623 Personnel	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$104,202	$121,672	$82,735	$116,215	$115,892	95.3	99.7
120 Overtime	69	1,000	59	300	500	50.0	166.7
Total	104,270	122,672	82,794	116,515	116,392	94.9	99.9
200 Personnel Benefits	25,408	29,370	20,297	29,388	27,183	92.6	92.5
300 Supplies							
310 Office And Operating Supplies	5,962	8,300	3,899	6,000	6,000	72.3	100.0
350 Small Tools And Equipment	2,975	2,000	43	1,000	1,000	50.0	100.0
Total	8,937	10,300	3,942	7,000	7,000	68.0	100.0
400 Other Services And Charges							
410 Professional Services	1,170	7,000	7,192	7,000	2,000	28.6	28.6
420 Communications	2,759	4,513	1,329	2,979	3,179	70.4	106.7
430 Transportation/Training	495	1,500	418	1,000	1,000	66.7	100.0
480 Repairs And Maintenance	477	500	193	400	500	100.0	125.0
490 Miscellaneous	3,708	4,700	2,104	3,500	3,700	78.7	105.7
Total	8,609	18,213	11,236	14,879	10,379	57.0	69.8
Total Expenditures - Srv Unt 623	$147,225	$180,554	$118,268	$167,782	$160,954	89.1	95.9

Service Unit 627 – Police and Fire Civil Service

Account 110 Salaries and Wages – This 2010 budget is slightly lower than the 2009 year end estimate due to reasons mentioned above.

Account 200 Personnel Benefits – The line item for 2010 just slightly higher than the 2009 year end estimate due to the reasons mentioned above.

Account 420 Communications – This line item for 2010 remains virtually unchanged from the 2009 budget. This account is for telephone and postage.

Account 430 Transportation – This line item for 2010 reflects a decrease of $200 or 16.7% from the 2009 amended budget of $1,200 to $1,000. The following table depicts the anticipated travel and training for 2010:

Organization	Meetings	Staff Attending
Association of Washington Cities	Seattle (Civil Service Seminar)	Commission Chairman Chief Examiner Human Resources Specialists
NeoGov (training for the transition to the new applicant tracking system)	Las Vegas, NV	Chief Examiner

Summary – The 2010 projected budget for Service Unit 627 of $148,794 reflects a decrease of $2,055 or 1.4% from the 2009 amended budget of $150,849. This is mainly due to salaries and overall reduced expenditures.

SERVICE UNIT 627 – POLICE AND FIRE CIVIL SERVICE

Service Unit - 627 Police & Fire Civil Service	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$106,248	$113,103	$81,502	$111,463	$111,389	98.5	99.9
120 Overtime	200	1,500	0	300	1,000	66.7	333.3
Total	106,448	114,603	81,502	111,763	112,389	98.1	100.6
200 Personnel Benefits	24,854	28,401	22,332	29,040	29,633	104.3	102.0
310 Office And Operating Supplies	2,121	3,221	1,291	2,100	2,200	68.3	104.8
400 Other Services And Charges							
410 Professional Services	570	500	72	250	500	100.0	200.0
420 Communications	1,414	1,924	855	1,600	2,022	105.1	126.4
430 Transportation/Training	760	1,200	0	900	1,000	83.3	111.1
480 Repairs And Maintenance	0	0	193	250	250	*	100.0
490 Miscellaneous	513	1,000	0	700	800	80.0	114.3
Total	3,258	4,624	1,120	3,700	4,572	98.9	123.6
Total Expenditures - Srv Unt 627	$136,681	$150,849	$106,245	$146,603	$148,794	98.6	101.5

Service Unit 628 – Charter Civil Service

Account 110 Salaries and Wages – This line item is virtually the same as the 2009 year end estimate for the reasons mentioned above.

Account 200 Personnel Benefits –The benefits for 2010 are very close to the 2009 levels due to the reasons mentioned above.

Account 350 Small Tools and Minor Equipment – This line item for 2010 reflects a decrease of $1,500 or 50% from the 2009 amended budget of $3,000 to $1,500. These funds are earmarked for the replacement of office furniture or equipment.

Account 410 Professional Services – This line item for 2010 continues at $1,500 and 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 2010 remains virtually unchanged from the 2009. The following table depicts the anticipated travel and training for 2010:

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 2010 budget of $149,730 reflects a decrease of $4,407 or 2.9% from the 2009 amended budget of $154,137.

SERVICE UNIT 628 – CHARTER CIVIL SERVICE

Service Unit - 628 Charter Civil Service	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$103,800	$111,215	$80,032	$109,606	$109,693	98.6	100.1
120 Overtime	94	1,000	0	300	500	50.0	166.7
Total	103,894	112,215	80,032	109,906	110,193	98.2	100.3
200 Personnel Benefits	23,775	27,297	20,709	27,744	27,429	100.5	98.9
300 Supplies							
310 Office And Operating Supplies	5,336	4,500	2,035	2,500	3,500	77.8	140.0
350 Small Tools And Equipment	1,941	3,000	477	2,000	1,500	50.0	75.0
Total	7,277	7,500	2,512	4,500	5,000	66.7	111.1
400 Other Services And Charges							
410 Professional Services	270	1,500	88	1,500	1,500	100.0	100.0
420 Communications	1,649	1,724	709	1,300	1,808	104.9	139.1
430 Transportation/Training	758	1,200	0	1,200	1,100	91.7	91.7
440 Advertising	0	600	0	600	600	100.0	100.0
480 Repairs And Maintenance	477	400	193	400	400	100.0	100.0
490 Miscellaneous	1,028	1,700	269	1,500	1,700	100.0	113.3
Total	4,181	7,124	1,259	6,500	7,108	99.8	109.4
Total Expenditures - Srv Unt 628	$139,128	$154,137	$104,512	$148,650	$149,730	97.1	100.7

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 2010 (regional and national recruitment).

SERVICE UNIT 629 – AFFIRMATIVE ACTION

Service Unit - 629 Diversity Promotion	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
310 Office And Operating Supplies	$0	$500	$0	$200	$500	100.0	250.0
490 Miscellaneous	0	500	610	610	500	100.0	82.0
Total Expenditures - Srv Unt 629	$0	$1,000	$610	$810	$1,000	100.0	123.5

UNEMPLOYMENT COMPENSATION – 512

Assistant City Manager — ***Dave Zabell***
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 2010 are expected to be $200,000. Total expenditures are estimated to be $236,861 and revenues are projected at $142,000. The ending fund balance for 2009 is estimated at $264,980.

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. Unemployment Compensation funds .35 FTE's in Human Resources (016).

BUDGET SUMMARY

Dept 512 Unemployment Comp Reserve Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
623 Personnel	$147,941	$152,202	$101,098	$151,811	$236,861	155.6	156.0
Total Expenditures	$147,941	$152,202	$101,098	$151,811	$236,861	155.6	156.0
Revenue Summary By Service Unit							
645 Interfund Distribution	$84,641	$108,550	$86,771	$115,154	$142,000	130.8	123.3
699 General Revenues	459,797	392,158	396,498	396,498	359,841	91.8	90.8
Total Revenues	$544,439	$500,708	$483,269	$511,652	$501,841	100.2	98.1

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	21,496	23,876	16,608	23,536	23,452	98.2	9.9
200 Personnel Benefits	119,359	120,899	78,960	120,848	205,580	170.0	86.8
Sub-Total Salaries and Benefits	140,855	144,775	95,568	144,384	229,032	158.2	96.7
400 Other Services And Charges	5,243	5,500	4,086	5,500	5,600	101.8	2.4
900 Interfund Payment For Services	1,843	1,927	1,444	1,927	2,229	115.7	0.9
Total Expenditures	$147,941	$152,202	$101,098	$151,811	$236,861	155.6	100.0

EXPLANATORY NARRATIVE

Service Unit 623 – Personnel

Account 110 Salaries and Wages – In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity. This line item for 2010 is $84 less that the 2009 year-end estimate of 23,436 for the reasons mentioned above.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees' Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged. All of these changes net to an amount similar to the 2009 budget.

Account 271 Unemployment Compensation Benefits – This line item for 2010 reflects an increase of $85,000 or 73.9% from the 2009 budget of $115,000 to $200,000. 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 and is expected to be impacted by the reduction in force (layoffs) effective January 1, 2010.

Account 410 Professional Services – This line item for 2010 reflects an increase of $100 or 1.8% from the 2009 amended budget of $5,500 to $5,600. This account pays for our third party administrator, Talx UCXpress Administrative Services.

SERVICE UNIT 623 – PERSONNEL

Service Unit - 623 Personnel	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$21,467	$23,776	$16,583	$23,436	$23,352	98.2	99.6
120 Overtime	29	100	25	100	100	100.0	100.0
Total	21,496	23,876	16,608	23,536	23,452	98.2	99.7
200 Personnel Benefits	119,359	120,899	78,960	120,848	205,580	170.0	170.1
410 Professional Services	5,243	5,500	4,086	5,500	5,600	101.8	101.8
990 Interfund Administrative Charges	1,843	1,927	1,444	1,927	2,229	115.7	115.7
Total Expenditures - Srv Unt 623	$147,941	$152,202	$101,098	$151,811	$236,861	155.6	156.0

Service Unit 645 – Interfund Distribution

Year-end estimated revenues of $115,154 are anticipated from department charges for 2009 and are budgeted to be increased to $142,000 in 2010. The reserve balance is stable.

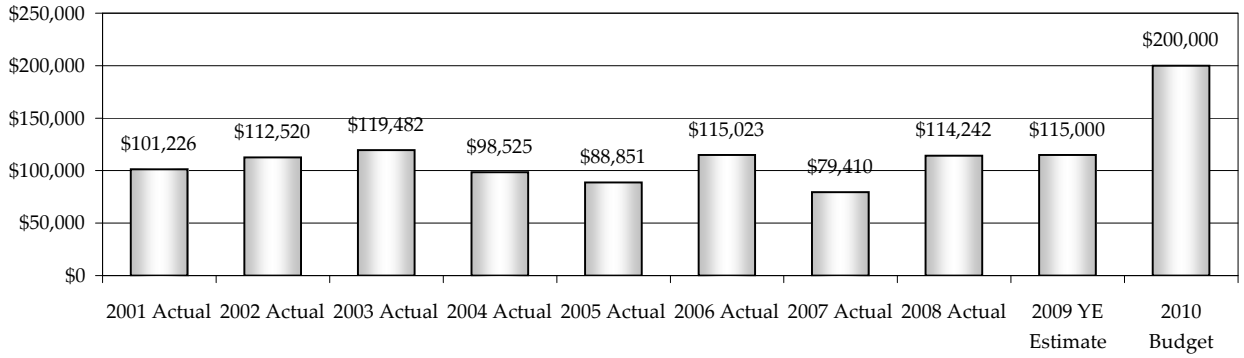
SERVICE UNIT 645 – INTERFUND DISTRIBUTION

Service Unit - 645 Interfund Distribution	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
360 Miscellaneous Revenues	$84,641	$108,550	$86,771	$115,154	$142,000	130.8	123.3
Total Revenues - Srv Unt 645	$84,641	$108,550	$86,771	$115,154	$142,000	130.8	123.3

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$459,797	$392,158	$396,498	$396,498	$359,841	91.8	90.8
Total Revenues - Srv Unt 699	$459,797	$392,158	$396,498	$396,498	$359,841	91.8	90.8

WORKERS' UNEMPLOYMENT BENEFITS PAID

Last Eight Years Actual Expenditures, 2009 Year-end Estimate And 2010 Budget



MEDICAL/DENTAL COVERAGE – 513

Assistant City Manager — ***Dave Zabell***
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 2010. The 2010 total revenue, which includes estimated contributions from operating funds, employees' payroll deductions, retiree contributions and interest earnings are projected at $9,388,000.

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. Medical/Dental Coverage funds 1.35 FTE's in Human Resources (016).

BUDGET SUMMARY

Dept 513 Employees Health Benefit Reserve Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
623 Personnel	$9,477,129	$9,999,738	$7,193,439	$9,992,127	$10,553,586	105.5	105.6
Total Expenditures	$9,477,129	$9,999,738	$7,193,439	$9,992,127	$10,553,586	105.5	105.6
Revenue Summary By Service Unit							
645 Interfund Distribution	$8,293,760	$8,637,000	$6,545,454	$8,884,486	$9,388,000	108.7	105.7
699 General Revenues	4,279,453	4,245,557	3,602,677	3,750,410	3,320,769	78.2	88.5
Total Revenues	$12,573,213	$12,882,557	$10,148,132	$12,634,896	$12,708,769	98.7	100.6

Dept 513 Employees Health Benefit Reserve Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	93,222	104,817	73,899	102,333	103,620	98.9	1.0
200 Personnel Benefits	8,435,408	8,844,228	6,322,372	8,827,227	9,343,308	105.6	88.5
Sub-Total Salaries and Benefits	8,528,629	8,949,045	6,396,271	8,929,559	9,446,928	105.6	89.5
300 Supplies	4,453	5,400	765	2,700	4,000	74.1	0.0
400 Other Services And Charges	840,840	934,351	713,195	948,926	987,974	105.7	9.4
900 Interfund Payment For Services	103,206	110,942	83,207	110,942	114,685	103.4	1.1
Total Expenditures	$9,477,129	$9,999,738	$7,193,439	$9,992,127	$10,553,586	105.5	100.0

EXPLANATORY NARRATIVE

Service Unit 623 – Personnel

Account 110 Salaries and Wages – In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity. This 2010 budget of $102,620 is slightly below the 2009 amended budget of $103,317. This is mainly from lowering the overtime budget.

Account 200 Personnel Benefits/Claims Paid – The 2010 budget of $9,343,308 is 5.6%more than the 2009 amended budget of $8,844,228. 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 $35,000. In 2008, we had 26 claimants whose claims experience exceeded $35,000, which is 20% of the stop loss deductible of $75,000. Those 26 claimants incurred claims which totaled approximately $2,160,410. As of August 31, 2009, we have 18 claimants whose claims experience have exceeded $35,000, for a total of approximately $1,462,374. In 2008, we had two stop loss claims and as of August 31, 2009, we have two stop loss claims. 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 2010 budget of $528,192 reflects an increase of $19,692 or 3.9% over the 2009 year end estimate of $508,500. 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 $2,302 for 2010. The account is primarily used for medical information mailings to participants in the medical plan.

Account 460 Insurance – This line item reflects an increase of $16,680 or 3.8% for 2010 from the 2009 amended budget of $437,000 to $453,680. The increase is due to the anticipated impact of claims cost on stop-loss insurance premiums.

Account 990 Interfund Charges – This account reflects the standard City service charge apportionment rate for internal administrative services determined by the Finance Department. The service charge in 2010 is projected at $114,685.

Summary – For 2010, total expenditures in this service unit are $10,553,586. The 2010 budget reflects an increase of $553,848 or 5.5% from the 2009 amended budget of $9,999,738.

SERVICE UNIT 623 – PERSONNEL

Service Unit - 623 Personnel	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$93,059	$103,317	$73,857	$101,833	$102,620	99.3	100.8
120 Overtime	163	1,500	42	500	1,000	66.7	200.0
Total	93,222	104,817	73,899	102,333	103,620	98.9	101.3
200 Personnel Benefits	8,435,408	8,844,228	6,322,372	8,827,227	9,343,308	105.6	105.9
300 Supplies							
310 Office And Operating Supplies	4,201	4,000	765	2,000	3,000	75.0	150.0
350 Small Tools And Equipment	252	1,400	0	700	1,000	71.4	142.9
Total	4,453	5,400	765	2,700	4,000	74.1	148.2
400 Other Services And Charges							
410 Professional Services	439,473	490,000	384,943	508,500	528,192	107.8	103.9
420 Communications	3,954	2,151	22	1,000	2,302	107.0	230.2
430 Transportation/Training	0	1,900	479	500	1,400	73.7	280.0
460 Insurance	396,439	437,000	327,326	437,326	453,680	103.8	103.7
480 Repairs And Maintenance	0	500	0	300	500	100.0	166.7
490 Miscellaneous	974	2,800	426	1,300	1,900	67.9	146.2
Total	840,840	934,351	713,195	948,926	987,974	105.7	104.1
990 Interfund Administrative Charges	103,206	110,942	83,207	110,942	114,685	103.4	103.4
Total Expenditures - Srv Unt 623	$9,477,129	$9,999,738	$7,193,439	$9,992,127	$10,553,586	105.5	105.6

Service Unit 645 – Interfund Distribution Revenues

Account 360 Miscellaneous Revenue – This line item for 2010 is projected at $9,388,000, and reflects an increase in overall medical and dental charges of $751,000 from the 2009 amended budget of $8,637,000. 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	2008 Actual	2009 Budget	2008 vs. 2009	2010 Proposed	2009 vs. % Change 2010
LEOFF I Employees	650.00	700.00	7.69	714.80	2.1%
All Other Employees	442.73	495.16	11.84	531.02	7.2%
Dependent(s)	446.26	433.80	(2.87)	466.74	7.6%
Dental	87.31	84.47	(3.36)	87.85	4.0%

SERVICE UNIT 645 – INTERFUND DISTRIBUTION REVENUES

Service Unit - 645 Interfund Distribution	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
360 Miscellaneous Revenues	$8,293,760	$8,637,000	$6,545,454	$8,884,486	$9,388,000	108.7	105.7
Total Revenues - Srv Unt 645	$8,293,760	$8,637,000	$6,545,454	$8,884,486	$9,388,000	108.7	105.7

Service Unit 699 – General Revenues

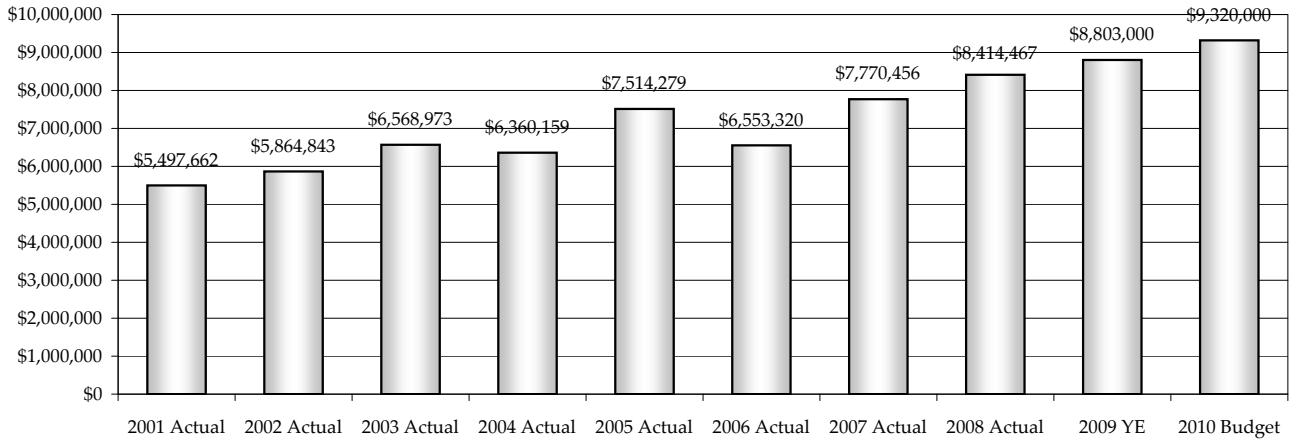
Account 270 Beginning Balance and 360 Miscellaneous Revenue – The estimated beginning balance for 2010 of $2,642,769 reflects a decrease of 14.6% from the 2009 year end estimate of $3,096,084. Miscellaneous revenues (retired employee contributions and investment interest) reflect an increase of $23,674 or 3.6% for 2010 from the 2009 year-end estimate of $654,326. The 2010 revenue budget includes $100,000 in stop loss recoveries, the same as 2009. Stop loss recoveries are unpredictable in both occurrence and magnitude.

Summary – The general revenues and Interfund distribution revenue will provide for total estimated resources of $12,708,769. This compares to 2009 year-end estimates of $12,634,896. Reserves at the end of 2010 are estimated to be $2,155,183, or 20.4% of the estimated expenditure budget. This reserve is below the insurance board's policy and recommendations for reserve levels for self-insured programs.

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$3,513,675	$3,567,557	$3,096,084	$3,096,084	$2,642,769	74.1	85.4
360 Miscellaneous Revenues	765,778	678,000	506,593	654,326	678,000	100.0	103.6
Total Revenues - Srv Unt 699	$4,279,453	$4,245,557	$3,602,677	$3,750,410	$3,320,769	78.2	88.5

WORKERS' HEALTH BENEFITS PAID (MEDICAL/DENTAL/VISION)
Last Eight Years Actual Expenditures, 2009 Year-end Estimate And 2010 Budget



WORKER'S COMPENSATION – 514

Assistant City Manager — ***Dave Zabell***
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 2009 is estimated at $1,162,290. The 2010 year end fund balance is projected at $1,256,895, an increase of $94,605 from the 2009 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. Workers Compensation funds 1.35 FTE's in Human Resources (016).

BUDGET SUMMARY

Dept 514 Workers Compensation Reserve	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Expenditure Summary By Service Unit	2008 Actual	2009 Amended Budget	2009 Actual 9/30/2009	2009 Estimated Year-End	2010 Projected Budget	% Chng from 2 to 5	% Chng from 4 to 5
623 Personnel	$1,435,889	$1,694,397	$1,019,121	$1,447,024	$1,466,695	86.6	101.4
Total Expenditures	$1,435,889	$1,694,397	$1,019,121	$1,447,024	$1,466,695	86.6	101.4
Revenue Summary By Service Unit							
645 Interfund Distribution	$1,292,829	$1,521,300	$885,546	$1,434,118	$1,407,300	92.5	98.1
699 General Revenues	1,281,983	922,266	1,177,807	1,175,196	1,167,290	126.6	99.3
Total Revenues	$2,574,812	$2,443,566	$2,063,353	$2,609,314	$2,574,590	105.4	98.7

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	79,664	86,058	61,242	84,032	85,437	99.3	5.8
200 Personnel Benefits	1,134,757	1,366,157	728,230	1,043,483	1,082,916	79.3	73.8
Sub-Total Salaries and Benefits	1,214,421	1,452,215	789,472	1,127,515	1,168,353	80.5	79.7
300 Supplies	2,162	3,810	250	1,600	2,760	72.4	0.2
400 Other Services And Charges	206,406	222,050	217,157	301,587	274,900	123.8	18.7
900 Interfund Payment For Services	12,901	16,322	12,242	16,322	20,682	126.7	1.4
Total Expenditures	$1,435,889	$1,694,397	$1,019,121	$1,447,024	$1,466,695	86.6	100.0

EXPLANATORY NARRATIVE

Service Unit 623 – Expenditures

Account 100 Salaries and Wages – In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity. The 2010 budget of $84,937 is slightly lower than the 2009 amended budget of $85,058. This is because of the reasons listed above and a lowered overtime budget.

Account 200 Personnel Benefits –The 2010 budget of $1,082,916 reflects a decrease of $283,241 or 20.7% from the 2009 amended budget of $1,366,157. This account reflects the costs for medical care, time loss payments, and continued payment on claims opened in previous years. This account also includes benefits for the salaries paid from this fund with minimal changes in 2010.

Account 410 Professional Services – The 2010 budget of $205,000 reflects an increase of $55,000 or 36.7% over the 2009 amended budget of $150,000. This account is for professional, vocational, legal and administrative services connected with administration of Workers' Compensation claims. In the fall of 2008, our third party administrator gave notice to the City that they were closing their business in Washington State. Consequently, the City entered into a contract with another third party administrator (TPA) for this program, which was more costly than the previous TPA. This line item includes $5,000 for the Safety and Health Committee.

Account 430 Transportation/Training – This line item for 2010 is $1,800 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 2010 budget of $62,000 remains the same as the 2009 amended budget of $62,000.

Account 490 Miscellaneous – The 2010 budget of $5,600 reflects a decrease of $1,800 or 24.3% from the 2009 amended budget of $7,400. This account, along with the Professional Service Account 410, is budgeted to provide for in-service and outside training costs. This account includes $2,300 for the Safety and Health Committee.

SERVICE UNIT 623 – EXPENDITURES

Service Unit - 623 Personnel	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$78,592	$85,058	$61,200	$83,832	$84,937	99.9	101.3
120 Overtime	1,072	1,000	42	200	500	50.0	250.0
Total	79,664	86,058	61,242	84,032	85,437	99.3	101.7
200 Personnel Benefits	1,134,757	1,366,157	728,230	1,043,483	1,082,916	79.3	103.8
300 Supplies							
310 Office And Operating Supplies	1,036	3,060	250	1,300	2,260	73.9	173.9
350 Small Tools And Equipment	1,126	750	0	300	500	66.7	166.7
Total	2,162	3,810	250	1,600	2,760	72.4	172.5
400 Other Services And Charges							
410 Professional Services	144,676	150,000	157,512	240,000	205,000	136.7	85.4
420 Communications	0	0	5	0	0	*	*
430 Transportation/Training	782	2,000	217	900	1,800	90.0	200.0
460 Insurance	59,238	62,000	57,237	57,237	62,000	100.0	108.3
480 Repairs And Maintenance	477	650	193	300	500	76.9	166.7
490 Miscellaneous	1,233	7,400	1,993	3,150	5,600	75.7	177.8
Total	206,406	222,050	217,157	301,587	274,900	123.8	91.2
990 Interfund Administrative Charges	12,901	16,322	12,242	16,322	20,682	126.7	126.7
Total Expenditures - Srv Unt 623	$1,435,889	$1,694,397	$1,019,121	$1,447,024	$1,466,695	86.6	101.4

Service Unit 645 – Interfund Distribution

Account 360 Miscellaneous Revenues – Revenues of $1,407,300 from department contributions are anticipated for 2010. This reflects a decrease of $114,000 or 7.5% below the 2009 amended budget of $1,521,300. The 2010 rate system is anticipated to cover current year costs.

SERVICE UNIT 645 – INTERFUND DISTRIBUTION

Service Unit - 645 Interfund Distribution	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
360 Miscellaneous Revenues	$1,292,829	$1,521,300	$885,546	$1,434,118	$1,407,300	92.5	98.1
Total Revenues - Srv Unt 645	$1,292,829	$1,521,300	$885,546	$1,434,118	$1,407,300	92.5	98.1

Service Unit 699 – General Revenues

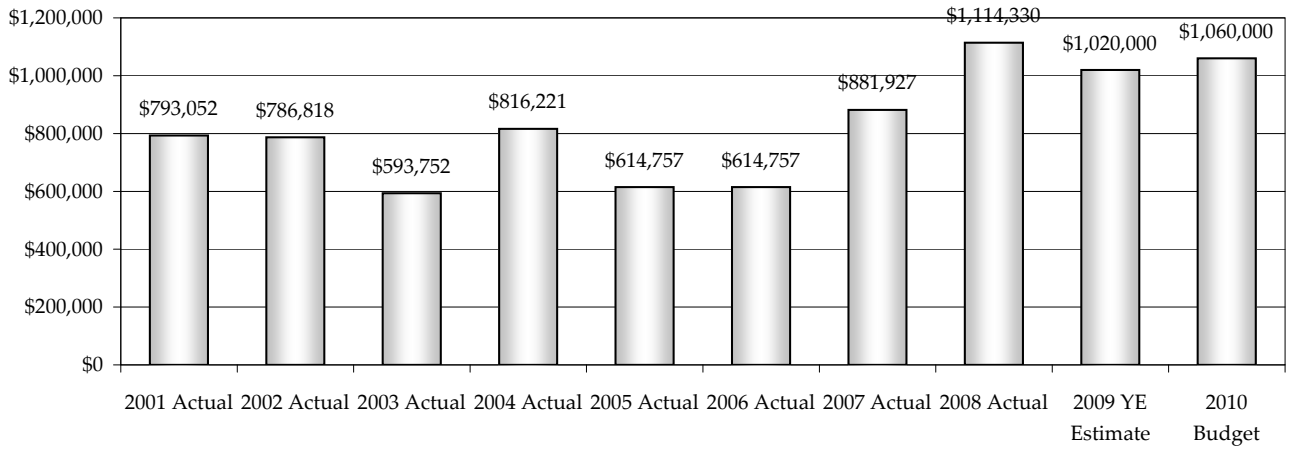
This service unit includes interest revenue.

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$1,215,705	$882,266	$1,138,923	$1,138,923	$1,162,290	131.7	102.1
360 Miscellaneous Revenues	66,278	40,000	38,884	36,273	5,000	12.5	13.8
Total Revenues - Srv Unt 699	$1,281,983	$922,266	$1,177,807	$1,175,196	$1,167,290	126.6	99.3

WORKERS' COMPENSATION BENEFITS PAID

Last Eight Years Actual Expenditures, 2009 Year-end Estimate And 2010 Budget



WELLNESS & EMPLOYEE ASSISTANCE – 516

ASSISTANT CITY MANAGER — **DAVE ZABELL**
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

DEPT 516 WELLNESS/EAP FUND EXPENDITURE SUMMARY BY SERVICE UNIT	(1) 2008 ACTUAL	(2) 2009 AMENDED BUDGET	(3) 2009 ACTUAL 9/30/2009	(4) 2009 ESTIMATED YEAR-END	(5) 2010 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % CHNG FROM 4 TO 5
655 Wellness Program	$64,221	$70,622	$45,122	$53,621	$42,349	60.0	79.0
656 Employee Assistance Program	47,232	59,674	37,279	54,900	47,500	79.6	86.5
TOTAL EXPENDITURES	$111,453	$130,296	$82,400	$108,521	$89,849	69.0	82.8
REVENUE SUMMARY BY SERVICE UNIT							
645 Interfund Distribution	$122,710	$120,000	$0	$100,000	$60,000	50.0	60.0
699 General Revenues	141,739	130,789	152,996	152,996	136,825	104.6	89.4
TOTAL REVENUES	$264,449	$250,789	$152,996	$252,996	$196,825	78.5	77.8

EXPENDITURE SUMMARY BY TYPE	(1) 2008 ACTUAL	(2) 2009 AMENDED BUDGET	(3) 2009 ACTUAL 9/30/2009	(4) 2009 ESTIMATED YEAR-END	(5) 2010 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % OF TOTAL
300 Supplies	14,789	19,799	17,203	17,356	8,300	41.9	9.2
400 Other Services And Charges	73,511	98,997	53,182	79,150	76,549	77.3	85.2
600 Capital Outlays	23,154	11,500	12,015	12,015	5,000	43.5	5.6
TOTAL EXPENDITURES	$111,453	$130,296	$82,400	$108,521	$89,849	69.0	100.0

EXPLANATORY NARRATIVE

Service Unit 645 – Interfund Distribution

Account 360 Miscellaneous Revenue – In 2010, this is programmed to be $60,000, which is a decrease of $40,000 or a 40.0% decrease from the 2009 revenue projection of $100,000. This fund is supported by a transfer from operating funds of the City's portion of insurance premiums budgeted for unfilled/vacant positions. The increase in medical premiums in the past few years has warranted an increase in support to this fund. The insurance industry recognizes that an active wellness program is effective to improve the overall health of participants, which could positively affect future medical costs.

SERVICE UNIT 645 – INTERFUND DISTRIBUTION

Service Unit - 645 Interfund Distribution	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
360 Miscellaneous Revenues	$122,710	$120,000	$0	$100,000	$60,000	50.0	60.0
Total Revenues - Srv Unt 645	$122,710	$120,000	$0	$100,000	$60,000	50.0	60.0

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 2010 budget of $42,349 reflects a decrease of $28,273 or 40.03% from the 2009 amended budget of $70,622. Expenditures are reduced to reflect reduced revenues in 2010.

SERVICE UNIT 655 – WELLNESS PROGRAM

Service Unit - 655 Wellness Program	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
300 Supplies							
310 Office And Operating Supplies	$2,789	$2,600	$168	$800	$2,600	100.0	325.0
350 Small Tools And Equipment	10,649	15,820	17,035	15,856	5,000	31.6	31.5
Total	13,437	18,420	17,203	16,656	7,600	41.3	45.6
400 Other Services And Charges							
410 Professional Services	19,101	31,000	9,324	18,000	20,000	64.5	111.1
420 Communications	80	672	160	300	719	107.0	239.8
430 Transportation/Training	1,094	1,330	538	950	1,330	100.0	140.0
490 Miscellaneous	7,355	7,700	5,881	5,700	7,700	100.0	135.1
Total	27,630	40,702	15,904	24,950	29,749	73.1	119.2
640 Machinery And Equipment	23,154	11,500	12,015	12,015	5,000	43.5	41.6
Total Expenditures - Srv Unt 655	$64,221	$70,622	$45,122	$53,621	$42,349	60.0	79.0

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 $16,000 for job development and training activities, a reduction of $10,000 from the 2009 budget for this service. The 2010 budget of $47,500 reflects a decrease of $12,174 or 20.4% from the amended budget of $59,674. Expenditures are reduced to reflect reduced revenues in 2010.

SERVICE UNIT 656 – EMPLOYEE ASSISTANCE PROGRAM

Service Unit - 656 Employee Assistance Program	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
310 Office And Operating Supplies	$1,351	$1,379	$0	$700	$700	50.8	100.0
400 Other Services And Charges							
410 Professional Services	45,881	55,500	37,279	53,000	45,500	82.0	85.9
430 Transportation/Training	0	950	0	500	500	52.6	100.0
490 Miscellaneous	0	1,845	0	700	800	43.4	114.3
Total	45,881	58,295	37,279	54,200	46,800	80.3	86.4
Total Expenditures - Srv Unt 656	$47,232	$59,674	$37,279	$54,900	$47,500	79.6	86.5

Service Unit 699 – Revenues

Account 270 Beginning Balance and 360 Miscellaneous Revenue – The estimated beginning fund balance for 2010 is estimated at $144,475, an increase of $13,686 or 10.5% from the 2009 beginning fund balance of $130,789. The balance at the end of 2010 is estimated at $114,626.

SERVICE UNIT 699 – REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$141,739	$130,789	$152,996	$152,996	$136,825	104.6	89.4
Total Revenues - Srv Unt 699	$141,739	$130,789	$152,996	$152,996	$136,825	104.6	89.4

PURCHASING – 019

GENERAL FUND

Assistant City Manager — ***Dave Zabell***
Purchasing Manager — ***Sue Ownby***

DEFINITION

This division consists of one service unit, Service Unit 632 – Purchasing. On November 1, 2009, the City of Yakima and Yakima County implemented an Inter-local Agreement which provides that the City execute purchasing functions for Yakima County. As a result, City Purchasing is responsible for City and County procurements greater in value than $7,500 and $5,000, respectively, with the exception of Capital Projects and Utilities.

The Purchasing Division is tasked with the execution and administration of the following:

- The timely and cost-effective procurement of goods and services in compliance with pertinent laws and regulations to assist internal customers of the City and County to fulfill their mission.
- Take advantage of opportunities to leverage the combined purchasing power of the City and County.
- Provide excellent customer service to City and County departments and divisions. Establish and maintain communications with internal customers in an effort to improve performance.
- Establish and maintain vendor relationships.

The City Purchasing Division strives to promote competition, impartiality, conservation of funds, transparency, accountability, and maximum return on investment.

Our mission statement abbreviated is "Quality Service, Responsible Public Procurement."

AUTHORIZED PERSONNEL

Class Code	Position Title	2008 Actual	2009 Amended Budget	2010 Proposed Budget
1232	City / County Procurement Manager	1.00	1.00	1.00
2231	Buyer I (1)	0.00	0.00	1.00
2233	Purchasing Assistant	1.00	1.00	1.00
2234	Buyer II (1)	0.00	0.00	1.00
11805	Senior Buyer	1.00	1.00	1.00
Total Personnel		**3.00**	**3.00**	**5.00**

(1) The City of Yakima and Yakima County are consolidating their Purchasing departments in 2010.

BUDGET SUMMARY

Dept 019 Purchasing Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
632 Purchasing	$258,089	$329,881	$241,401	$340,900	$432,432	131.1	126.9

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	169,176	234,653	157,281	228,052	303,954	129.5	70.3
200 Personnel Benefits	46,051	55,624	38,778	52,724	85,988	154.6	19.9
Sub-Total Salaries and Benefits	215,228	290,277	196,059	280,777	389,942	134.3	90.2
300 Supplies	10,531	8,309	4,004	11,309	14,000	168.5	3.2
400 Other Services And Charges	32,330	31,295	41,338	48,814	28,490	91.0	6.6
Total Expenditures	$258,089	$329,881	$241,401	$340,900	$432,432	131.1	100.0

EXPLANATORY NARRATIVE

Performance Statistics - Purchasing	2008 Actual	2009 Amended Budget	2010 Proposed Budget (1)
Bid processes averted YTD by utilizing interlocal agreements, State contracts and sole source procurements	62	48	50
Formal sealed bids processed (over $25,000)	21	15	20
Formal sealed written quotes processed ($7,500 to $10,000)	23	6	22
Requisitions received / purchase orders processed	490	479	479 (2)
Procurement Card transactions / dollar value	456/$104,567	637/$128,446	1,000/$250,000
Dollar value in central supply	$2,000	Closed	Closed
Dollar value of purchase orders processed	$12,305,316	$14,227,672	$15,000,000
Dollar value of tenure contracts administered	$8,242,051	$10,802,995	$12,000,000 (3)
Total dollar value of contractual responsibility	$20,547,367	$25,030,667	$27,000,000

(1) Merged totals will be gathered throughout the year and reported in the 2010 budget.
(2) Decrease in # of PO's processed is due to wider use of P-Cards.
(3) Purchasing is currently administering 84 contracts that have an annual dollar value of $10,802,995. These are contracts that usually have a five-year tenure and do not include any one-time purchase contracts.

The 2010 budget reflects the merging of the City and County Purchasing functions into one entity, with the City being the lead agency. RCW 39.34 permits local governmental units to make the most efficient use of their powers by enabling them to cooperate with each other. The County has agreed to compensate the city for 50% of their annual budget, less the temporary salary position.

Account 110 Salaries and Wages – This line item for 2010 reflects an increase of $75,902 from the 2009 year-end estimate of $228,052 to $303,954. This is a 33.3% increase and is a direct reflection of adding two FTE's to facilitate the purchasing merge. This line item also includes one 65% temporary Department Assistant II.

In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity.

Account 200 Personnel Benefits – This line item for 2010 reflects an increase of $33,274 from the 2009 year-end estimate of $52,724 to $85,988. This is a 63.1% increase and is a direct reflection of adding two FTE's to facilitate the purchasing merge.

The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees' Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged. All of these changes net to an amount similar to the 2009 budget.

Account 310 Supplies – This line item for 2010 reflects a 23.1% or $1,691 increase from the 2009 year-end estimate of $7,309 to $9,000. The supply budget is used for common supplies such as paper, filing materials, etc. and has been increased to accommodate the merged city/county function.

Account 350 Small Tools – This line item for 2010 reflects a 25% or $1,000 increase from the 2009 year-end estimate of $4,000 to $5,000. This line item is used to buy minor equipment throughout the year and will be spent to accommodate the merged city/county function, specifically printers, calculators and filing systems.

Account 410 Professional Services – This line item for 2010 reflects a 84.2% or $26,570 decrease from the 2009 year-end estimate of $31,570 (of which the County reimbursed 60%) to $5,000. This amount was used to hire FCS Group to develop an implementation plan to facilitate the merge of the City and County purchasing activities. While that project is still under way, it is foreseen that residual services may be needed at some point.

Account 420 Communications – This line item for 2010 reflects a 31.4% or $1,307 increase from the 2009 year-end estimate of $4,158 to $5,465. This is a 31.4% increase and is due to the Senior Buyer obtaining a Blackberry to stay in touch with the office while away on County business as well as normal business.

Account 430 Transportation/Training – This line item for 2010 reflects a 60.2% or $2,000 increase from the 2009 year-end estimate of $3,325 to $5,325. The Buyer II is striving to obtain her CPPB certification next year, which requires several classes and testing. This fund will also be used to train and certify the new employees that were hired in November, 2009 to facilitate the purchasing merge. 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 and is a requirement of their respective jobs. 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
Vancouver	PNPPA annual workshop
Everett	NIGP board annual planning meeting
Tacoma	OSP training & NIGP general meeting
TBA Westside	Introduction to Public Procurement - for CPPB certification
TBA Westside	Contract Management - for CPPB certification
TBA Westside	CPPB certification review and testing

Account 440 Advertising – This line item for 2010 reflects an increase of $175 from the 2009 year-end estimate of $325 to $500. This is a 53.9% increase and is due to the need to advertise 3 bids in 2010 that are used by more than one division (they usually they pay their own).

Account 450 Operating Rentals – This line item for 2010 reflects a decrease of $510 from the 2009 year-end estimate of $510 to $-0-. This is a 100% decrease and was due to the cost of renting a storage unit to store surplus equipment. Council approved a new policy early 2009 which streamlines this process and allows the City Manager to declare surplus immediately, removing the need for the storage unit.

Account 480 Repairs & Maintenance – This line item for 2010 reflects an increase of $315 from the 2009 year-end estimate of $685 to $1,000. This is a 46% increase and is used to repair and maintain office equipment.

Account 490 Miscellaneous – This line item for 2010 reflects an increase of $2,959 from the 2009 year-end estimate of $8,241 to $11,200. This is a 35.9% increase and is due to the increase in registrations for the Buyer 1 and Buyer II to obtain their CPPB certifications in 2010. $4,700 of this account is used to pay Washington State Office of State Procurement Administrative Fee increase, as well as memberships to the National Institute of Governmental Purchasing and the state chapter. The County will pay their state fee.

Summary – The overall budget for 2010 reflects an increase of $91,532 from the 2009 year-end estimate of $340,900 to $432,432. This is a 26.9% increase and is due to the costs associated with merging the city/county purchasing divisions, particularly hiring a Buyer I and a Purchasing Assistant. The County service fee pays for one-half of this budget, less $19,151 for temporary salary for the DA II.

SERVICE UNIT 632 – PURCHASING

Service Unit - 632 Purchasing	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
110 Salaries And Wages	$169,176	$234,653	$157,281	$228,052	$303,954	129.5	133.3
200 Personnel Benefits	46,051	55,624	38,778	52,724	85,988	154.6	163.1
300 Supplies							
310 Office And Operating Supplies	7,941	7,309	3,000	7,309	9,000	123.1	123.1
340 Items Purchased For Resale	2,568	0	0	0	0	*	*
350 Small Tools And Equipment	23	1,000	1,004	4,000	5,000	500.0	125.0
Total	10,531	8,309	4,004	11,309	14,000	168.5	123.8
400 Other Services And Charges							
410 Professional Services	17,238	13,000	31,570	31,570	5,000	38.5	15.8
420 Communications	3,474	3,719	1,371	4,158	5,465	146.9	131.4
430 Transportation/Training	2,753	3,325	2,057	3,325	5,325	160.2	160.2
440 Advertising	244	325	0	325	500	153.9	153.9
450 Operating Rentals And Leases	2,040	2,000	510	510	0	0.0	0.0
480 Repairs And Maintenance	0	685	411	685	1,000	146.0	146.0
490 Miscellaneous	6,580	8,241	5,419	8,241	11,200	135.9	135.9
Total	32,330	31,295	41,338	48,814	28,490	91.0	58.4
Total Expenditures - Srv Unt 632	$258,089	$329,881	$241,401	$340,900	$432,432	131.1	126.9

COMMUNITY RELATIONS – 125

Assistant City Manager — ***Dave Zabell***
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 2009, 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 five years ago. The program continues to adapt to the evolving community relations needs of the City and appropriate adjustments in the allocation of resources are made accordingly.

2. Operation of two cable television channels: 1) YCTV (Charter Cable channel 21), and 2) 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 advise other City divisions and departments on video equipment purchases and provide 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	2008 Actual	2009 Amended Budget	2010 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
Total Personnel (1)		**5.00**	**5.00**	**5.00**

(1) .20 FTE'S funded by the Community Relations funds .20 FTE's in City Council (011).

BUDGET SUMMARY

Dept 125 Community Relations Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
428 Capital Improvement	$15,269	$39,000	$12,401	$39,000	$39,000	100.0	100.0
434 Cable Communications	478,640	528,802	348,864	497,324	514,948	97.4	103.5
612 Community Relations	2,432	10,000	223	7,500	7,500	75.0	100.0
Total Expenditures	$496,341	$577,802	$361,488	$543,824	$561,448	97.2	103.2
Revenue Summary By Service Unit							
434 Cable Communications	$493,916	$594,420	$379,319	$476,200	$476,200	80.1	100.0
699 General Revenues	864,999	805,701	872,367	867,575	804,951	99.9	92.8
Total Revenues	$1,358,915	$1,400,121	$1,251,685	$1,343,775	$1,281,151	91.5	95.3

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	284,121	301,759	221,645	299,452	302,128	100.1	53.8
200 Personnel Benefits	82,753	90,840	67,717	89,353	88,675	97.6	15.8
Sub-Total Salaries and Benefits	366,874	392,598	289,362	388,805	390,803	99.5	69.6
300 Supplies	20,248	50,365	25,637	48,750	54,150	107.5	9.6
400 Other Services And Charges	28,259	54,558	20,558	40,988	44,364	81.3	7.9
600 Capital Outlays	42,436	47,000	0	32,000	37,000	78.7	6.6
900 Interfund Payment For Services	38,524	33,281	25,931	33,281	35,131	105.6	6.3
Total Expenditures	$496,341	$577,802	$361,488	$543,824	$561,448	97.2	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 2008 with January through September 2009.

Performance Statistics	2008 Actual	2009 Amended Budget
YCTV community programming	104 programs - 54.50 hours	94 programs - 43.75 hours
"Imported" Programming	164 programs - 137.50 hours	177 programs - 143.25 hours
Production Equipment (cameras, misc, etc.) Use by YCTV producers	132 hours per week	123 hours per week
Editing Equipment Use by YCTV producers	93 hours per week	82 hours per week
YCTV Producers Trained	26	37
Y-PAC Programming	294 programs - 384.25 hours	307 programs - 392.75 hours
Program Sales Revenue	$1,804	$761

No significant expenditure changes are proposed for the Community Relations budget for 2010 when compared to the budget for 2009. Other than expense increases driven by contractual obligations and anticipated growth in private sector costs, the proposed 2010 Community Relations budget represents a hold-the-line approach with regard to expenditures.

In addition to carrying out customary division operations, ongoing investments will be made in 2010 to enhance 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 workload. In 2010, modernizing YCTV equipment used to produce and air programming will be a specific focus. Upgrades will also be made to studio facilities, field production and editing equipment, ancillary gear, and the operational capabilities of the YCTV/Y-PAC building.

Revenues used to support general operations and capital needs of the Community Relations Division are primarily generated from two sources: 1) franchise fees collected from Charter Communications for use of public rights-of-way; and, 2) an Access Television Facilities and Equipment Grant provided to the City by Charter Communications under its cable communications system franchise. Additional revenue (projected at less than 3% of total 2010 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.

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 remaining four years (2010-2014) of the Charter Communications franchise, during which no Grant payments will be received.

The 2010 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.

CAPITAL OUTLAY

Item	Cost	Funding Source	Justification
Y-PAC acquisition gear (cameras, microphones, cords, etc.)	$8,000	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.)	16,000	Franchise Fees	Improve quality and versatility of equipment used by community producers in the production of YCTV programming.
YCTV/Y-PAC facility Studio "A" upgrade	10,000	Franchise Fees	Studio "A" cameras currently in use range in age from 15 to 23 years. Replacement of studio cameras and supporting equipment is necessary as part of the ongoing transition of the YCTV/Y-PAC facility to an all-digital environment.
YCTV/Y-PAC facility Studio "B" upgrade	15,000	Franchise Fees and Access Television Facilities and Equipment Grant	Provide dedicated studio facilities for Y-PAC productions and enhanced "chroma-key" capabilities.
YCTV Video Server	18,000	Access Television Facilities and Equipment Grant	Migration of YCTV programming on-air playback functions from the current DVD-based system to a video server system will increase reliability and improve scheduling efficiency.
Editing suite upgrade	5,000	Access Television Facilities and Equipment Grant	Additional software and hardware upgrades are required in order to maximize the capabilities of the three YCTV/Y-PAC editing suites currently in operation
Ancillary YCTV/Y-PAC production gear (studio lighting, wireless microphones, tripods, tapeless recorders)	10,000	Access Television Facilities and Equipment Grant	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. .
Service Units 428 and 434	**$82,000**		

Service Unit 428 – Capital Improvement

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

As required by its franchise, Charter Communications provided an Access Television Facilities and Equipment Grant payment of $118,320 every three years from the time the current franchise took effect in 1994 through 2006. No additional grant payments will be received by the City.

In 2010, remaining Grant funds will be used to equip a second studio at the YCTV/Y-PAC facility, purchase a video server playback system for YCTV, upgrade YCTV/Y-PAC editing suites, and replace obsolete microphones, lighting, tripods, etc.

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

Summary – Service Unit 428 expenditures in 2010 are budgeted to be $39,000, which is the same amount as was budgeted in 2009.

SERVICE UNIT 428 – CAPITAL IMPROVEMENT

Service Unit - 428 Capital Improvement	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
350 Small Tools And Equipment	$7,201	$25,000	$12,213	$25,000	$25,000	100.0	100.0
480 Repairs And Maintenance	611	2,000	188	2,000	2,000	100.0	100.0
640 Machinery And Equipment	7,457	12,000	0	12,000	12,000	100.0	100.0
Total Expenditures - Srv Unt 428	$15,269	$39,000	$12,401	$39,000	$39,000	100.0	100.0

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.

Personnel expenses for the five full-time staff of the Community Relations Division, one part-time custodial position, and 20% of the assistant city manager's salary and benefits are included in this service unit. Costs for office supplies, utilities, fuel, YCTV/Y-PAC equipment (cameras, microphones, cords, etc.), lease of the YCTV/Y-PAC building, interfund city services, and other general operational needs are also incorporated in Service Unit 434.

Account 100 Salaries and Wages – For 2010, this account reflects an increase of $369 from the 2009 budgeted amount of $301,759 to $302,128. This is a .1% increase.

In accordance with management directive, salaries for all Community Relations Division employees are "frozen" for the 2010 budget. The minimal increase in Account 100 expenditures for 2010 is the result of the annualized effect of mid-year 2009 adjustments and/or individual employee merit adjustments or eligibility for longevity.

Account 200 Personnel Benefits – For 2010, this account reflects a decrease of $2,165 from the 2009 budgeted of $90,840 to $88,675. This is a 2.4% decrease.

Account 200 expenditures for 2010 include a rate increase for medical insurance of 7.5%, a rate increase for dental insurance of 4%, a rate increase for unemployment insurance of 25%, and normal roll-ups related to base wage adjustments. The decrease in this account for 2010 is primarily due to a reduction in contributions required by the State Public Employees' Retirement System (PERS).

Account 300 Supplies – For 2010, this account reflects an increase of $3,785 from the 2009 budgeted amount of $23,365 to $27,150. This is a 16.2% increase.

The increase in this account is primarily associated with YCTV/Y-PAC equipment upgrades planned for 2010.

Account 400 Other Services and Charges – For 2010, this account reflects a decrease of $7,694 from the 2009 budgeted amount of $44,558 to $36,864. This is a 17.3% decrease.

The decrease in this account is primarily the result of lower anticipated repair and maintenance costs in 2010.

Account 600 Capital Outlays – For 2010, this account reflects a decrease of $10,000 from the 2009 budgeted amount of $35,000 to $25,000. This is a 28.6% decrease.

The decrease in this account is the result of a reduction in expenditures for communications equipment.

Account 900 Interfund Payment for Services – For 2010, this account reflects an increase of $1,850 from the 2009 budgeted amount of $33,281 to $35,131. This is a 5.6% increase.

The increase in this account is the result of a marginal increase in the division's 2010 proportional share, based on a total budgeted expenditures formula, of Interfund Administrative Charges including insurance, rentals and leases, etc.

Expenditure Summary – Service Unit 434 expenditures for 2010 are budgeted to be $514,948, a $13,854 decrease from the 2009 budgeted amount of $528,802. This is a 2.6% decrease. The overall decrease in Service Unit 434 expenditures budgeted for 2010 is the result of an anticipated reduction in equipment and repair and maintenance expenses combined with cost containment measures being implemented regarding personnel.

Account 360 Miscellaneous Revenue – This account 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 2010, this account reflects no change from the 2009 year end estimate of $16,200.

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

For 2010, franchise fee revenue is estimated to be $460,000, which is the same amount as was estimated for 2009. Given existing and projected economic conditions, the division is being conservative in its franchise fee revenue estimates for 2010.

Revenue Summary – Service Unit 434 revenues for 2010 are budgeted to be $476,200, a $118,220 decrease from the 2009 budgeted amount of $594,420. This is a 19.9% decrease. As explained above, the decrease is primarily the result of no Access Television Facilities and Equipment Grant payment being made to the City by Charter Communications in 2010. Service Unit 434 revenue estimates also reflect conservative growth forecasts for franchise fees and other sources in 2010.

SERVICE UNIT 434 – CABLE COMMUNICATIONS

Service Unit - 434 Cable Communication	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$283,521	$300,759	$221,424	$298,952	$301,128	100.1	100.7
120 Overtime	600	1,000	221	500	1,000	100.0	200.0
Total	284,121	301,759	221,645	299,452	302,128	100.1	100.9
200 Personnel Benefits	82,753	90,840	67,717	89,353	88,675	97.6	99.2
300 Supplies							
310 Office And Operating Supplies	1,573	1,750	1,085	1,450	1,750	100.0	120.7
320 Fuel Consumed	393	524	190	300	400	76.3	133.3
350 Small Tools And Equipment	9,771	21,091	11,926	20,000	25,000	118.5	125.0
Total	11,738	23,365	13,201	21,750	27,150	116.2	124.8
400 Other Services And Charges							
420 Communications	2,081	2,006	820	2,006	2,252	112.3	112.3
430 Transportation/Training	58	1,634	29	1,100	1,634	100.0	148.6
440 Advertising	0	500	0	500	500	100.0	100.0
450 Operating Rentals And Leases	17,071	17,072	12,785	17,072	17,072	100.0	100.0
470 Public Utility Services	5,118	6,510	3,897	6,510	6,856	105.3	105.3
480 Repairs And Maintenance	2,009	13,286	1,281	3,500	5,000	37.6	142.9
490 Miscellaneous	187	3,550	1,559	2,800	3,550	100.0	126.8
Total	26,525	44,558	20,370	33,488	36,864	82.7	110.1
600 Capital Outlays							
630 Improvements Other Than Building	0	10,000	0	5,000	5,000	50.0	100.0
640 Machinery And Equipment	34,979	25,000	0	15,000	20,000	80.0	133.3
Total	34,979	35,000	0	20,000	25,000	71.4	125.0
900 Interfund Payment For Services							
950 Interfund Opt Rental And Leases	2,881	3,325	2,494	3,325	2,843	85.5	85.5
960 Interfund Insurance Services	3,698	3,883	3,883	3,883	4,077	105.0	105.0
990 Interfund Administrative Charges	31,945	26,073	19,554	26,073	28,211	108.2	108.2
Total	38,524	33,281	25,931	33,281	35,131	105.6	105.6
Total Expenditures - Srv Unt 434	$478,640	$528,802	$348,864	$497,324	$514,948	97.4	103.5
Revenues							
310 Taxes	$477,892	$460,000	$368,588	$460,000	$460,000	100.0	100.0
360 Miscellaneous Revenues	16,024	134,420	10,731	16,200	16,200	12.1	100.0
Total Revenues - Srv Unt 434	$493,916	$594,420	$379,319	$476,200	$476,200	80.1	100.0

Service Unit 612 – Community Relations

This service unit provides accurate tracking of expenditures related to the City's community relations program.

Expenses associated with office supplies, advertising, music licensing agreements, and rental or lease of equipment needed for community relations activities are included in this service unit.

Summary – Service Unit 612 expenditures for 2010 are budgeted to be $7,500, a $2,500 decrease from the 2009 budgeted amount of $10,000. This is a 25% decrease.

The decrease in Service Unit 612 expenditures budgeted for 2010 is the result of cost containment measures being implemented.

SERVICE UNIT 612 – COMMUNITY RELATIONS

Service Unit - 612 Community Relations	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
310 Office And Operating Supplies	$1,310	$2,000	$223	$2,000	$2,000	100.0	100.0
400 Other Services And Charges							
410 Professional Services	0	2,500	0	1,500	1,500	60.0	100.0
440 Advertising	499	2,500	0	2,000	2,000	80.0	100.0
450 Operating Rentals And Leases	0	1,500	0	1,000	1,000	66.7	100.0
490 Miscellaneous	623	1,500	0	1,000	1,000	66.7	100.0
Total	1,122	8,000	0	5,500	5,500	68.8	100.0
Total Expenditures - Srv Unt 612	$2,432	$10,000	$223	$7,500	$7,500	75.0	100.0

Service Unit 699 – General Revenues

Account 270 Beginning Balance – This account provides accurate tracking of the status of the Community Relations Division reserve fund.

For 2010, this account reflects a $62,624 decrease from the 2009 year-end estimate of $862,575 to $799,951.

The decrease in this account is primarily the result of the intended utilization of reserve funds in 2010 for the purchase of YCTV/Y-PAC television production equipment and to meet other operational needs of the division.

Account 360 Miscellaneous Revenues – This account includes revenue primarily generated by interest earnings on the Community Relations Division reserve fund.

For 2010, this account reflects a $5,000 decrease from the 2009 budgeted amount of $10,000 to $5,000. This is a 50% decrease.

The decrease in this account is primarily the result of anticipated lower interest earnings.

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$839,972	$795,701	$862,575	$862,575	$799,951	100.5	92.7
360 Miscellaneous Revenues	25,027	10,000	9,792	5,000	5,000	50.0	100.0
Total Revenues - Srv Unt 699	$864,999	$805,701	$872,367	$867,575	$804,951	99.9	92.8

WASTEWATER OPERATING FUND – 473

Assistant City Manager ***Dave Zabell***
Wastewater Division 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.

Discussion

The City's 2004 Wastewater Facility Plan (Facility Plan) presents the plan of action and corresponding expense, based upon regulatory mandated and projected growth in our customer base, for a 20-year horizon. 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. As such, continued investment into the system is required, in fact the Plan identifies over $26.1 million of capital improvements required within the first six years to maintain the City's ability to serve the wastewater demands of the community. Federal Grants to fund these types of improvements are no longer available. The City's financing options include loans, bonds, or cash funded through system users.

The 2010 Budget provides for staffing levels and equipment adjustments consistent with the adopted Mandated 2004 Wastewater Facility Plan. and continues implementation of Facility Plan requirements.

Revenues generated through the Wastewater Connection Charge are utilized to finance growth-driven capital improvements and are necessary to minimize subsidy of such costs by existing customers. Connection Charge revenues are decreasing due to the slow down of new development. These revenues are received into the 2010 Operating Budget Fund 473, then transferred to capital funds 476 and 478.

In conjunction with this 2010 Budget, there are several Budgeted Major Policy Issues for Council consideration

- Hydrologist Position
- SCADA Tip Out & Power Distribution
- Nutrient Removal Project
- Mandated NPDES & TMDL Issues
- Wastewater Collection System Evaluation

Summary

The 2009 year-end fund balance is estimated to be $1,908,696. Revenues anticipated for 2010 are estimated at $17,259,214 and 2010 expenditures are estimated at $17,570,394. The projected 2010 year-end balance is $1,597,516.

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

An increase of $853,321 or 5.1% is planned for the operation and maintenance (O & M) Fund. The majority of this increase is due to increases in labor through the addition of the Hydrologist position, and non-labor item costs (fuel, utilities, chemicals, and commodities) required by the treatment process.

Fund 473	2009 YE Estimated Budget	2010 Proposed Budget	Increase $ (Decrease)	Increase % (Decrease)
O & M 211, 215, 232, & 233	$16,717,073	$17,570,394	$853,321	5.1%

AUTHORIZED PERSONNEL

Class Code	Position Title	2008 Actual	2009 Amended Budget	2010 Proposed Budget
1272	Wastewater Manager	1.00	1.00	1.00
4240	Instrument Technician	1.00	1.00	1.00
7123	Department Assistant III	2.00	2.00	2.00
8241	Industrial Maintenance Mechanic	4.00	4.00	4.00
8242	Preventive Maintenance Technician	1.00	1.00	1.00
8301	WW Facility Support Worker	1.00	1.00	0.00
8311	WWTP Operator I	1.00	0.00	0.00
8312	WWTP Operator II	6.00	7.00	7.00
8313	WWTP Operator III	8.00	8.00	8.00
8321	Laboratory Technician	3.50	2.50	2.50
8322	Pretreatment Technician	3.50	3.00	3.00
8323	Pretreatment Crew Leader	2.50	2.00	2.00
8324	Environmental Compliance Specialist	0.00	1.00	1.00
8326	Laboratory Chemist	0.50	1.00	1.00
8542	Facility Maintenance Specialist	1.00	1.00	1.00
8732	WW Maintenance Specialist II	10.75	13.00	13.00
8733	WW Maintenance Crew Leader	6.75	9.00	9.00
11102	Utility Engineer	2.00	2.00	2.00
	Hydrologist [1]	0.00	0.00	1.00
12201	Industrial Maintenance Supervisor	1.00	1.00	1.00
13201	WW Maintenance Supervisor	1.00	1.00	1.00
15101	Assistant Wastewater Manager	1.00	1.00	1.00
15102	WWTP Process Control Supervisor	1.00	1.00	1.00

Class Code	Position Title	2008 Actual	2009 Amended Budget	2010 Proposed Budget
15103	WWTP Chief Operator	5.00	4.00	4.00
15104	Pretreatment Supervisor	1.00	1.00	1.00
15301	Lab Coordinator	1.00	1.00	1.00
Total Budgeted Personnel (2)		**66.50**	**69.50**	**69.50**

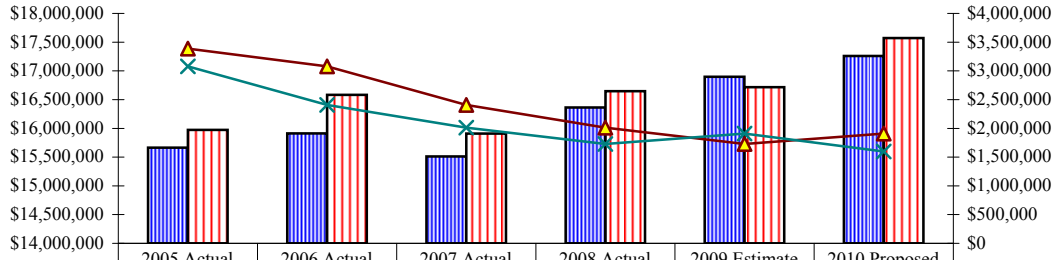
(1) Policy Issue for the addition of the Hydrologist position. The position will be funded equally by Wastewater Fund 473 and Stormwater Fund 441.
(2) Wastewater funds 2.65 FTE's in Engineering (041), Codes (022) and Water (474). About 5.71, 8.41 and 8.59 FTE's were funded by Stormwater (441) in 2008, 2009 and 2010 respectively.

BUDGET SUMMARY

Dept 473 Sewer Operating Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
211 Wastewater Collection	$4,604,148	$4,949,556	$3,482,356	$4,806,108	$5,131,424	103.7	106.8
213 Drainage	262,720	0	0	0	0	*	*
215 Rudkin Road	96,332	76,320	57,309	79,898	79,244	103.8	99.2
232 Wastewater Treatment	4,759,291	5,010,230	3,658,601	4,956,789	5,332,660	106.4	107.6
233 Wastewater Pre-Treatment	745,643	855,202	615,998	853,670	815,577	95.4	95.5
645 Interfund Distribution	6,178,349	5,984,616	5,123,989	6,020,609	6,211,489	103.8	103.2
Total Expenditures	$16,646,483	$16,875,924	$12,938,252	$16,717,073	$17,570,394	104.1	105.1
Revenue Summary By Service Unit							
211 Wastewater Collection	$12,669,857	$13,246,000	$10,109,932	$13,245,000	$13,697,000	103.4	103.4
215 Rudkin Road	33,508	23,280	23,395	23,280	23,280	100.0	100.0
218 Capital Improvement	996,751	750,000	515,183	750,000	650,000	86.7	86.7
232 Wastewater Treatment	1,965,918	1,783,593	1,163,496	1,975,593	1,975,593	110.8	100.0
233 Wastewater Pre-Treatment	632,286	658,500	535,354	659,191	672,000	102.1	101.9
645 Interfund Distribution	38,640	238,641	238,640	238,641	238,641	100.0	100.0
699 General Revenues	2,038,385	1,552,345	1,733,637	1,734,064	1,911,396	123.1	110.2
Total Revenues	$18,375,347	$18,252,359	$14,319,639	$18,625,769	$19,167,910	105.0	102.9

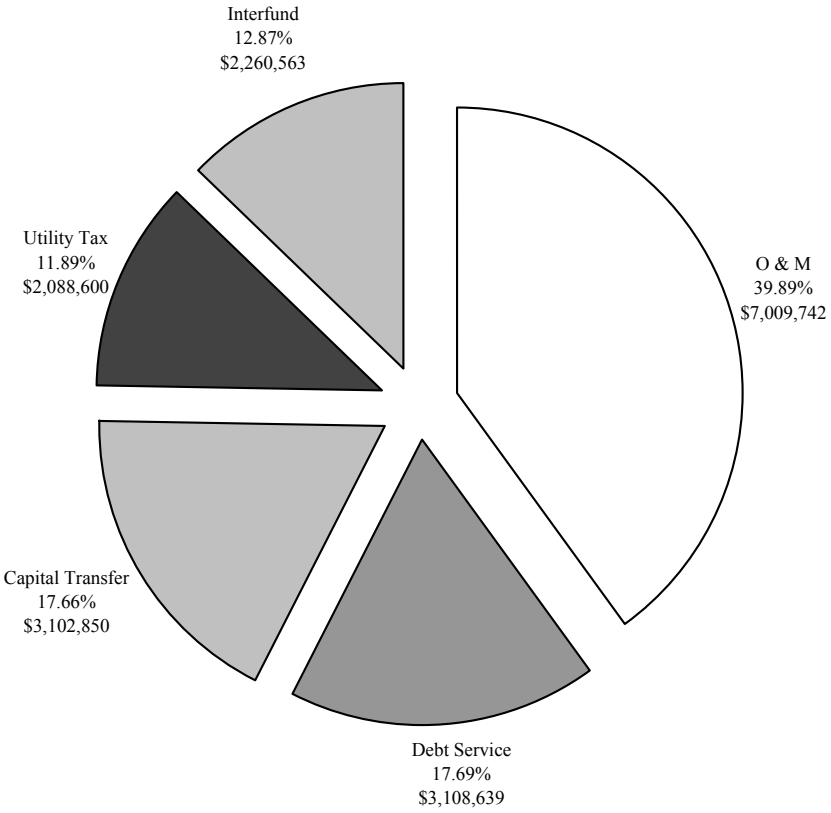
Expenditure Summary By Types	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	3,312,660	3,714,590	2,494,476	3,505,389	3,726,460	100.3	21.2
200 Personnel Benefits	1,074,890	1,262,016	839,846	1,221,740	1,229,060	97.4	7.0
Sub-Total Salaries and Benefits	4,387,550	4,976,606	3,334,323	4,727,129	4,955,520	99.6	28.2
300 Supplies	579,336	582,701	414,996	609,020	575,820	98.8	3.3
400 Other Services And Charges	859,219	856,414	620,707	863,113	1,145,402	133.7	6.5
500 Intergov Srvcs/Other Interfund	7,920,562	7,476,940	6,043,824	7,525,856	7,778,937	104.0	44.3
600 Capital Outlays	61,702	45,000	0	45,000	45,000	100.0	0.3
700 Debt Service	753,521	779,076	789,449	815,069	809,152	103.9	4.6
900 Interfund Payment For Services	2,084,593	2,159,186	1,734,954	2,131,886	2,260,563	104.7	12.9
Total Expenditures	$16,646,483	$16,875,924	$12,938,252	$16,717,073	$17,570,394	104.1	100.0

WASTEWATER OPERATING FUND FINANCIAL DATA



	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Proposed
Revenues	$15,664,587	$15,913,340	$15,511,412	$16,363,569	$16,896,905	$17,259,214
Expenditures	$15,974,475	$16,581,913	$15,908,713	$16,646,483	$16,717,073	$17,570,394
Beg Bal	$3,387,540	$3,077,652	$2,409,079	$2,011,778	$1,728,864	$1,908,696
End Bal	$3,077,652	$2,409,079	$2,011,778	$1,728,864	$1,908,696	$1,597,516

WASTEWATER OPERATING FUND
2010 BUDGET – $17,570,394



EXPLANATORY NARRATIVE

Departmental

Salary & Benefits – In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity.

The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees' Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged. All of these changes net to an amount similar to the 2009 budget.

Service Unit 211 – Wastewater Collection

The tasks assigned to collection system personnel include: cleaning and maintaining over 334.2 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." The Wastewater Division as a goal of a maximum of five years between routine maintenance of pipes, however, because of minimal pipe slope, much of 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 (1,160,000 feet) of pipe each year. Through September 2009, staff cleaned a total of 851,537 feet of pipe (hydro cleaned 691,201 ft, rodded 160,336 ft). An increase of 39,494 feet of pipe cleaned compared to the same time frame in 2008.

Staff performs other essential tasks besides maintaining pipes through cleaning. For example, 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 20 staff-hours and 10 equipment hours thus far in 2009 maintaining flow monitoring equipment.

Emergency call-outs are another important task. Thus far during 2009, there have been 13 emergency call outs that were determined to be the City's responsibility, and were attributed to grease, roots, and rags. These emergencies took a total of 47 staff-hours, 6 of which were on overtime, and involved cleaning 3,103 feet of pipe. Also, there were 25 emergency call outs that were determined to be the customer's responsibility this year, all of which were caused by plugged laterals. These emergencies took a total of 98 staff-hours, 14 of which were on overtime. The efforts of the Collection Crews continue to decrease the number of emergency call-outs.

The Wastewater Division also assists the City's Public Works garage throughout the year by cleaning the drains from their wash bay system. In doing so, staff consumed 58 man-hours and 47 equipment-hours.

Other duties include assisting neighboring Wastewater districts and contractors, TV inspection of the collection system and of new developer construction, and locating stubs. Over 82,000 lineal feet of pipe has been Tv'ed in 2009 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 955.5 staff-hours and equipment-hours have been recorded for this activity. In addition, 18,368 feet has been Tv'ed for new construction inspections utilizing 92.5 hours for both man-power and equipment usage. In addition, 44 staff-hours and 26 equipment-hours have been spent in smoke and dye testing to determine if buildings are hooked up to the Wastewater system.

Wastewater Collections continues 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 quit effective in reducing infiltration. Thus far in 2009, staff has invested 786 staff-hours and 400 equipment-hours rehabilitating 69 manholes. In addition, 2 CIPP repair projects are scheduled for later this year.

YAKIMA DOMESTIC WASTEWATER COLLECTION INVENTORY IN LINEAL FEET

Diameter	6" to 12"	>12" to 18"	>18" to 27"	>27" to 48"	Total
2008	1,492,680	122,400	101,831	29,395	1,746,306
2009	1,511,048	122,400	101,831	29,395	1,764,674
Increase	18,368	0	0	0	18,368

Account 100 Salaries and Wages – An increase of $132,019 or 12.6% from the 2009 budget of $1,094,578 to the proposed 2010 budget of $1,226,597 is due to positions not being immediately filled and a retirement cash-out.

Account 200 Personnel Benefits – An increase of $24,101 or 6.3% from 2009 budget of $383,752 to 2010 proposed budget of $407,853, and is attributed to positions not being immediately filled and increased medical costs.

Account 300 Supplies – The proposed 2010 budget of $112,500 increased by $13,000 or 13.1% from the 2009 budget of $99,500. The increase is due to anticipated higher fuel costs.

Account 400 Other Service and Charges – The proposed 2010 budget of $71,785 is decreased by $435 or 0.6% lower than the 2009 budget of $72,220.

Account 430 Transportation/Training. – The following table lists all of the anticipated off site training functions to be attended by Wastewater Division personnel for 2010. The costs associated with these activities are budgeted in Service Units 211 ($1,800), 232 ($5,000) and 233 ($1,000). Training allows personnel to satisfy requirements for CEUs to meet their Professional Growth Period for their Operator's licenses and to remain current within their respected fields.

Organization	Meetings	Staff Attending
Wastewater Operators of Washington (WOW)	Annual Training Workshop in Washington State	Four Division Members
Northwest Biosolids 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

Account 430 decreased by $2,400 in the proposed 2010 budget compared to the 2009 year-end estimate of $10,200.

Account 530 State/County Taxes – The state excise tax applied to Wastewater revenues is budgeted in this account. The proposed 2010 budget of $113,000 is $4,000 or 3.7% greater than the 2009 year-end estimate of $109,000.

Account 540 Interfund Taxes and Assessment – The 2010 budget of $1,994,500 is an increase of $58,500 or 3.0% from the 2009 year-end estimate of $1,936,000.

Account 640 Capital Outlay – $30,000 was budgeted for Machinery and Equipment in 2010. The level of funding remained consistent from the 2009 budget. This will be used to continue the purchase of safety-related equipment and necessary equipment for Wastewater maintenance activities.

Account 900 Interfund Payments for Services – the 2010 budget of $1,175,189 is $94,132 or 8.7 % above the 2009 year-end estimate of $1,081,057. The expenditures are detailed as follows:

	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Rentals/M & O – Garage	$69,355	$43,187	$39,428
Rentals/Replacement - Garage	99,000	99,000	139,000
Rentals/M & O – Radios	752	2,256	2,256
Interfund Charges – Insurance	312,899	322,034	338,135
Interfund Charges - City Services	173,669	174,580	181,270
Interfund Charges – Utility Billing Services	388,405	440,000	475,100
Total	$1,044,080	$1,081,057	$1,175,189

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

Summary –The 2010 proposed budget of $5,131,424 for Wastewater Collection reflects an increase of $325,316 or 6.8% from the 2009 year-end estimate of $4,806,108. This increase is due to a general wage increase and increased utility costs.

SERVICE UNIT 211 – WASTEWATER COLLECTION

Service Unit - 211 Wastewater Collection	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$969,675	$1,160,345	$750,728	$1,064,482	$1,185,779	102.2	111.4
120 Overtime	8,310	20,000	4,003	10,000	12,000	60.0	120.0
130 Special Pay	19,449	20,096	5,111	20,096	20,096	100.0	100.0
140 Retirement/Termination Cashout	0	0	0	0	8,722	*	*
Total	997,434	1,200,441	759,842	1,094,578	1,226,597	102.2	112.1
200 Personnel Benefits							
200 Personnel Benefits	328,679	402,014	255,155	382,252	406,353	101.1	106.3
280 Clothing And Miscellaneous	3,002	1,500	454	1,500	1,500	100.0	100.0
Total	331,681	403,514	255,609	383,752	407,853	101.1	106.3
300 Supplies							
310 Office And Operating Supplies	41,385	40,000	28,903	47,000	40,000	100.0	85.1
320 Fuel Consumed	59,555	70,150	23,756	30,000	50,000	71.3	166.7
350 Small Tools And Equipment	90	2,500	0	2,500	2,500	100.0	100.0
3G0 Grouting Chemicals	14,317	20,000	0	20,000	20,000	100.0	100.0
Total	115,347	132,650	52,659	99,500	112,500	84.8	113.1
400 Other Services And Charges							
410 Professional Services	14,809	6,000	1,427	6,000	6,000	100.0	100.0
420 Communications	6,924	8,267	3,294	7,500	7,370	89.2	98.3
430 Transportation/Training	1,296	1,800	1,178	2,500	1,800	100.0	72.0
440 Advertising	0	200	0	200	200	100.0	100.0
450 Operating Rentals And Leases	0	2,000	0	1,000	2,000	100.0	200.0
470 Public Utility Services	25,863	33,527	18,597	34,920	35,315	105.3	101.1
480 Repairs And Maintenance	36,457	16,000	3,533	16,000	16,000	100.0	100.0
490 Miscellaneous	3,242	3,100	2,008	4,100	3,100	100.0	75.6
Total	88,592	70,894	30,038	72,220	71,785	101.3	99.4
500 Intergovernmental Services							
530 State/County Taxes & Assessment	105,599	120,000	88,662	109,000	113,000	94.2	103.7
540 Interfund Taxes And Assessments	1,880,145	1,884,200	1,422,594	1,936,000	1,994,500	105.9	103.0
Total	1,985,744	2,004,200	1,511,256	2,045,000	2,107,500	105.2	103.1
640 Machinery And Equipment	41,270	30,000	0	30,000	30,000	100.0	100.0
900 Interfund Payment For Services							
950 Interfund Opt Rental And Leases	169,107	144,443	108,896	144,443	180,684	125.1	125.1
960 Interfund Insurance Services	312,899	322,034	322,034	322,034	338,135	105.0	105.0
990 Interfund Administrative Charges	562,075	641,380	442,022	614,580	656,370	102.3	106.8
Total	1,044,080	1,107,857	872,952	1,081,057	1,175,189	106.1	108.7
Total Expenditures - Srv Unt 211	$4,604,148	$4,949,556	$3,482,356	$4,806,108	$5,131,424	103.7	106.8
Revenues							
340 Charges For Good And Services	$12,654,323	$13,226,000	$10,109,701	$13,233,000	$13,685,000	103.5	103.4
360 Miscellaneous Revenues	15,534	20,000	232	12,000	12,000	60.0	100.0
Total Revenues - Srv Unt 211	$12,669,857	$13,246,000	$10,109,932	$13,245,000	$13,697,000	103.4	103.4

Service Unit 215 – Rudkin Road Pump Station

Through August 2009, total flow at Rudkin Road is down 3.1% from last year. For budget purposes, the Wastewater Division projects no change for total flow from 2009 to 2010.

Performance Statistics - Rudkin Road Pump Station	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Million Gallons/Yr. Pumped			
Yakima	481	463	463
Union Gap	225	220	220
Total Million Gallons/Yr. Pumped	706	683	683
Pumping Costs	$96,332	$79,898	$79,244
Cost Per Million Gallons Pumped	$137	$117	$117
Debt Service and Coverage	$153	$0.00	$0.00

Account 100 Salaries and Wages – The proposed 2010 budget of $19,576 is $1,416 or 6.7% less than the 2009 budget of $20,992.

Account 200 Personnel Benefits – The proposed 2010 budget of $6,122 is $472 or 7.2% lower than the 2009 budget of $6,594.

Account 300 Supplies – The proposed 2010 budget of $6,122 is $472 or 7.2% lower than the 2009 budget of $6,594.

Account 400 Other Services and Charges – The proposed 2010 budget of $6,122 is $472 or 7.2% lower than the 2009 budget of $6,594.

Account 900 Interfund Payments for Services – the 2010 budget of $29,375 is $1,025 or 3.6 % above the 2009 year-end estimate of $28,350. The expenditures are detailed as follows:

	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Rentals/M & O – Garage	$29,026	$1,179	$1,030
Rentals/Replacement - Garage	537	537	537
Interfund Charges – Insurance	12,518	13,144	13,801
Interfund Charges - City Services	13,420	13,490	14,007
Total	$55,501	$28,350	$29,375

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.) Revenue for the proposed 2010 budget and the 2009 budget remained at $23,280.

Summary – O & M expenditures for the proposed 2010 budget of $79,244 is $654 or.8% below the 2009 year-end estimate of $79,898.

SERVICE UNIT 215 – RUDKIN ROAD PUMP STATION

Service Unit - 215 Rudkin Road	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$16,402	$17,044	$12,600	$19,392	$17,976	105.5	92.7
120 Overtime	1,060	1,600	647	1,600	1,600	100.0	100.0
Total	17,462	18,644	13,246	20,992	19,576	105.0	93.3
200 Personnel Benefits	5,698	6,064	4,521	6,594	6,122	101.0	92.8
300 Supplies							
310 Office And Operating Supplies	579	2,500	1,608	3,200	2,500	100.0	78.1
320 Fuel Consumed	0	1,820	0	1,820	1,820	100.0	100.0
Total	579	4,320	1,608	5,020	4,320	100.0	86.1
400 Other Services And Charges							
420 Communications	289	332	0	332	332	100.0	100.0
470 Public Utility Services	16,802	18,109	13,384	18,109	19,019	105.0	105.0
480 Repairs And Maintenance	0	500	0	500	500	100.0	100.0
Total	17,092	18,941	13,384	18,941	19,851	104.8	104.8
900 Interfund Payment For Services							
950 Interfund Opt Rental And Leases	29,563	1,716	1,287	1,716	1,567	91.3	91.3
960 Interfund Insurance Services	12,518	13,144	13,144	13,144	13,801	105.0	105.0
990 Interfund Administrative Charges	13,420	13,490	10,118	13,490	14,007	103.8	103.8
Total	55,501	28,350	24,549	28,350	29,375	103.6	103.6
Total Expenditures - Srv Unt 215	$96,332	$76,320	$57,309	$79,898	$79,244	103.8	99.2
Revenues							
340 Charges For Good And Services	$33,508	$23,280	$23,395	$23,280	$23,280	100.0	100.0
Total Revenues - Srv Unt 215	$33,508	$23,280	$23,395	$23,280	$23,280	100.0	100.0

Service Unit 218 – Capital Improvement / LID Revenue

Account 370 Proprietary/Trust Other Revenues – The proposed 2010 revenue for Wastewater Connection Charges of $650,000 is $100,000 or 13.3% below the year-end estimate of $750,000.

This revenue stream will ultimately be redistributed either to the 476 Fund (Wastewater Construction Fund), or the 478 Fund (Wastewater Facility Project).

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

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

SERVICE UNIT 218 – CAPITAL IMPROVEMENT / LID REVENUE

Service Unit - 218 Capital Improvement	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
370 Proprietary/Trust Gains And Other	$996,751	$750,000	$515,183	$750,000	$650,000	86.7	86.7
Total Revenues - Srv Unt 218	$996,751	$750,000	$515,183	$750,000	$650,000	86.7	86.7

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 2009, the average daily flow during the peak month (August) was 11.84-mgd. The highest daily flow for 2009 was 13.31-mgd on August 22. 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 2009, total flow to the facility is down 1.7% from 2008. During this same time period strength of sewage has increased. This has resulted in increases of in Biochemical Oxygen Demand (BOD) of 5.4%; and Total Suspended Solids (TSS) of 6.8%. (These amounts do not include loading from Del Monte).

Performance Statistics - Wastewater Treatment	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Billion Gallons/Yr. Treated	3.7	3.7	3.7
Laboratory Tests/Month	1,089	1,100	1,150
Permitted Hydraulic Capacity (average day peak month)	21.5	21.5	21.5
Average Day Peak Month	11.58	11.58	11.58
% of Permit Capacity	53.8	53.8	53.8
Peak Day	12.97	13.31	12.97
Pounds of Organic Pollutants Treated (BOD)	9,430,120	9,500,000	9,500,000
Permitted BOD Loading (Average Day/Max. Month)	53,400	53,400	53,400
Actual Load Average Day/Max. Month	26,888	27,000	27,000
% Permit Capacity	50.4	50.6	50.6
Pounds of Total Suspended Solids (TSS)	7,834,615	7,900,000	7,900,000
Permitted SS Loading (Average Day/Max. Month)	38,600	38,600	38,600
Actual Load Average Day/Max. Month	24,056	24,060	24,060
% Permit Capacity	62.3	62.3	62.3
Biosolids (Dry Tons)	1,606	1,650	1,675
Treatment Costs	$1,461,705	$4,785,538	$4,881,249
Flow Treated (mg)	3,675	3,700	3,700
Cost Per Million Gallons Treated (1)	$1,277	$1,293	$1,319
Total Facility Debt Service (1)	$2,470,611	$2,529,334	$2,604,409

(1) See Wholesale Rate, Debt Service, and Reserve Contribution Determination. 1¢ of Operations and Maintenance Resources treats 7.6 gallons of wastewater in 2010.

Account 100 Salaries and Wages – There was an increase of $96,417 or 5.0% from the 2009 budget of $1,933,188 to the proposed 2010 budget of $2,029,605. This was attributed to a couple of positions not being filled. It is anticipated that the positions will be filled in 2010. The proposed 2010 budget

for Overtime of $65,000 will remain the same from the 2009 budget. Overtime is usually generated when staffing is required for coverage during Holidays and to provide minimal staffing during the graveyard shift when the scheduled personnel are sick or want to enjoy their vacation benefits. Some overtime is associated with the construction project due to interruptions of normal treatment processes and the installation of new equipment.

Account 200 Personnel Benefits – The $5,387 or 0.8% budget decrease from the 2009 budget of $671,794 to $666,407 for the proposed 2010 budget reflects a savings from not filling a couple of positions.

Account 300 Supplies – The proposed 2010 budget of $445,000 is $46,000 or 9.4% lower than the 2009 budget of $491,000. Less usage of chemicals is being anticipated due to the ultra-violet (UV) disinfection system replacing the chlorine gas/SO2 system. This account is also 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.

Account 400 Other Services and Charges – $1,030,572 is budgeted in this line for 2010, an increase of $293,988 or 40.0% from the 2009 budget of $736,584. This element provides funds for some laboratory analysis in regard to biosolids 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 and may include regulatory consultation for limited discharge permit issues. This element also includes Communications, Travel and Training, Public Utilities, and our Ecology Discharge permit.

The reason for such an increase from the previous year is due to Operating Rentals and Leases.. It is for struvite production in which phosphorous is harvested as fertilizer. It is a 2010 Budgeted Major Policy Issue entitled, "Nutrient Removal Project."

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 proposed 2010 budget of $175,000 is an increase of $6,000 or 3.6% from the 2009 budget of $169,000. An allocation of this tax expense is not passed on to our wholesale customers, Union Gap and Terrace Heights.

Account 900 Interfund Payments for Services – the 2010 budget of $976,076 is $30,852 or 3.3 % above the 2009 year-end estimate of $945,224. The expenditures are detailed as follows:

	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Rentals/M & O – Garage	$15,155	$54,762	$50,105
Rentals/Replacement - Garage	50,000	50,000	50,000
Interfund Charges – Insurance	291,144	282,601	296,731
Interfund Charges - City Services	554,950	557,861	579,240
Total	$911,249	$945,224	$976,076

WHOLESALE RATE, DEBT SERVICE, AND RESERVE CONTRIBUTION DETERMINATION
2010 Wastewater Treatment Plant Operational Cost for Wholesale Rate Calculation

Service Unit	2009 Amended	2010 Estimate
232 Treatment (State Tax is not included)	$4,835,230	$5,157,660

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 2008 actual, projected 2009, and estimated 2010 percent allocations are indicated on the following table.

	2008 Actual	%	2009 Projected	%	2010 Estimated	%
Million Gallons Treated (Total)	3,694		3,700		3,700	
Yakima (%)	3,261	88.3	3,267	88.3	3,267	88.3
Union Gap (%)	225	6.2	216	6.2	216	6.2
Terrace Heights (%)	190	5.1	217	5.1	217	5.1
BOD Treated (lbs.) (Incl. D.M.)	10,146,057		10,200,000		10,200,000	
Yakima (%)	9,420,749	92.9	9,475,800	92.9	9,475,800	92.9
Union Gap (%)	35,604	3.7	367,200	3.7	367,200	3.7
Terrace Heights (%)	349,704	3.5	367,200	3.5	367,200	3.5
TSS Treated (lbs.) (Incl. D.M.)	8,104,123		8,200,000		8,200,000	
Yakima (%)	7,565,107	93.4	7,658,800	93.4	7,658,800	93.4
Union Gap (%)	269,508	3.3	270,600	3.3	270,600	3.3
Terrace Heights (%)	269,508	3.3	270,600	3.3	270,600	3.3

SHARED DEBT SERVICE

	2009 Total	2010 Total	Yakima	Union Gap	Terrace Heights
Allocation, %			87.9%	8.1%	4.0%
Treatment Debt Service	$2,529,334	$2,604,409	$2,289,276	$210,957	$104,176
Treatment Cash Contribution				81,000	40,000
Total				291,957	144,176

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	$1,101	$500
Total	$131,850	$12,150	$6,000

NOTE: The percentages presented are based on contractual allocations.

Summary – The proposed 2010 budget of $5,332,660 represents a $375,871 or 7.6% increase over the 2009 budget of $4,956,789. 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.

SERVICE UNIT 232 – WASTEWATER TREATMENT

Service Unit - 232 Wastewater Treatment	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$1,780,364	$1,960,606	$1,351,110	$1,868,188	$1,964,605	100.2	105.2
120 Overtime	58,379	65,000	37,073	65,000	65,000	100.0	100.0
140 Retirement/Termination Cashout	50,522	0	0	0	0	*	*
Total	1,889,265	2,025,606	1,388,183	1,933,188	2,029,605	100.2	105.0
200 Personnel Benefits							
200 Personnel Benefits	594,682	685,959	466,912	668,494	663,107	96.7	99.2
280 Clothing And Miscellaneous	3,709	3,300	1,539	3,300	3,300	100.0	100.0
Total	598,392	689,259	468,451	671,794	666,407	96.7	99.2
300 Supplies							
310 Office And Operating Supplies	226,036	201,731	180,670	226,000	200,000	99.1	88.5
320 Fuel Consumed	46,303	65,000	13,443	25,000	30,000	46.2	120.0
350 Small Tools And Equipment	2,315	10,000	5,943	10,000	10,000	100.0	100.0
3B0 Bioxide Chemical	0	0	-28,761	50,000	60,000	*	120.0
3C0 Chemicals	166,675	155,000	180,717	180,000	145,000	93.6	80.6
Total	441,328	431,731	352,013	491,000	445,000	103.1	90.6
400 Other Services And Charges							
410 Professional Services	30,378	25,000	24,078	30,000	25,000	100.0	83.3
420 Communications	14,975	15,671	6,722	15,671	15,725	100.4	100.4
430 Transportation/Training	4,647	5,000	3,878	6,500	5,000	100.0	76.9
440 Advertising	100	500	583	500	500	100.0	100.0
450 Operating Rentals And Leases	1,940	3,000	988	3,000	303,000	10100.0	10100.0
470 Public Utility Services	565,620	562,040	431,838	538,713	549,146	97.7	101.9
480 Repairs And Maintenance	28,212	20,000	40,210	40,000	30,000	150.0	75.0
490 Miscellaneous	16,715	16,500	13,540	16,500	16,500	100.0	100.0
4D0 Doe W/W Discharge Permit Fee	72,117	85,700	35,574	85,700	85,700	100.0	100.0
Total	734,706	733,411	557,410	736,584	1,030,572	140.5	139.9
530 State/County Taxes And Assessment	163,919	175,000	112,977	169,000	175,000	100.0	103.6
640 Machinery And Equipment	20,432	10,000	0	10,000	10,000	100.0	100.0
900 Interfund Payment For Services							
950 Interfund Opt Rental And Leases	65,155	104,762	78,569	104,762	100,105	95.6	95.6
960 Interfund Insurance Services	291,144	282,601	282,601	282,601	296,731	105.0	105.0
990 Interfund Administrative Charges	554,950	557,861	418,397	557,861	579,240	103.8	103.8
Total	911,249	945,224	779,567	945,224	976,076	103.3	103.3
Total Expenditures - Srv Unt 232	$4,759,291	$5,010,230	$3,658,601	$4,956,789	$5,332,660	106.4	107.6
Revenues							
320 Licenses And Permits	$0	$0	$0	$0	$0	*	*
340 Charges For Good And Services	1,882,424	1,696,216	1,078,794	1,888,216	1,888,216	111.3	100.0
360 Miscellaneous Revenues	5,317	9,200	6,524	9,200	9,200	100.0	100.0
370 Proprietary/Trust Gains And Other	78,177	78,177	78,177	78,177	78,177	100.0	100.0
Total Revenues - Srv Unt 232	$1,965,918	$1,783,593	$1,163,496	$1,975,593	$1,975,593	110.8	100.0

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. Illegal and unpermitted discharges pose significant risk to public health and the City's ability to maintain compliance with NPDES permit requirements. Recovering from such an event can take considerable time, exorbitant expense to the ratepayers, and risk fines and other penalties. Other objectives include improving opportunities to recycle and reclaim wastewater, to protect biosolids 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, SIUs, 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 (SIUs) and minor industrial users (MIUs) discharging to the City's POTW. The City of Yakima recognizes 26 SIUs and approximately 471 MIUs. In addition, the City samples and monitors wastewater from Union Gap and Terrace Heights. Year to date for 2009, the Pretreatment Program performed compliance inspections on 16 of the 26 SIUs. In addition, each SIUs is required to be sampled a minimum of one time per year by the City in accordance with the City's NPDES permit. The Pretreatment Program has sampled and inspected approximately 293 of the MIUs.

Each SIU is regulated through the issuance of a wastewater discharge permit. The City of Yakima is currently managing permits originally issued by Ecology until the City can write and issue permits of their own. The Pretreatment Program has issued a total of 17 of the 26 industrial wastewater discharge permits to date. Eight (8) wastewater discharge permits have been issued in 2009 for the following industries:

- Longview Fibre
- Michelsen Packaging
- Noel Foods
- Orchard Rite
- Finish Line
- Seneca Foods
- Hops Extract
- JELD-WEN

It is anticipated that the remaining wastewater permits will be written and issued in 2010.

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 FOGs. The program focuses on educating and reinforcing best management practices (BMPs) to kitchen personnel, particularly with the managers. Wastewater discharges are sampled for FOGs, to ensure grease traps or oil interceptors are being cleaned on a regular basis and that the FOG concentrations are below the local discharge limit. The Pretreatment Program's goal is to inspect and test each food establishment at least once every quarter. The efforts of the Pretreatment Program are paying significant dividends. The number of grease related sewer back-ups has decreased dramatically since Pretreatment began emphasizing Best Management Practices to the food service establishments. In addition, there has been a reduction in the number of FOG violations issued to food service establishments.

To ensure that dischargers who 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.

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.

For the past year, the City has been required to perform required Toxicity Identification Evaluation (TIE) Testing on its effluent and submit a Toxicity Identification/ Reduction Evaluation (TI/RE) Plan to the Department of Ecology. Underlying concerns with the results of the City's WET Tests has prompted this requirement. It should be noted that the City continues to pass the acute and chronic WET tests, but at times there have been issues reported with the reproduction of the Ceriodaphnia.

In 2009, the City Pretreatment Program initiated a Local Limit Study. As a requirement of its NPDES permit with the Department of Ecology, local limits are to be re-evaluated periodically. As such, local limits are developed to reflect specific requirements and capabilities of the wastewater treatment plant to properly treat the wastewater discharged from businesses and industries. The stringency of the local limits is to protect the receiving water's of the state such as the Yakima River.

Account 100 Salaries and Wages – There is a $5,948 or 1.3% decrease shown in the proposed 2010 budget of $450,682 from the 2009 year-end estimate of $456,630.

Account 200 Personnel Benefits – There is a $10,922 or 6.8% decrease from the 2009 year-end estimate of $159,600 to the proposed 2010 budget of $148,678.

Account 400 Other Services and Charges – $23,195 is in the proposed 2010 budget. This is $12,173 less than the 2009 budget of $35,368. The decrease from the previous year is due to the finalization of the toxicity identification/reduction evaluation (TI/RE) conducted in 2009 as a requirement of the City's NPDES permit.

Account 640 – Capital Outlay – The proposed 2010 budget of $5,000 is the same as the 2009 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 900 Interfund Payments for Services – The 2010 budget of $79,923 is $2,667 or 3.5 % above the 2009 year-end estimate of $77,256. The expenditures are detailed as follows:

	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Rentals/M & O – Garage	$2,312	$3,412	$3,091
Rentals/Replacement - Garage	8,944	8,944	8,944
Interfund Charges – Insurance	3,130	3,287	3,451
Interfund Charges - City Services	47,364	47,613	49,437
Interfund Charges - Utility Billing Services	12,013	14,500	15,000
Total	$73,763	$77,756	$79,923

Revenue – Revenue is generated through the City's authority as a delegated Pretreatment Program to assess wastewater discharge permit fees from the industries. The wastewater discharge permits are assessed at 90% of Ecology's annual fee schedule Chapter 173-224 WAC. In addition to permit fees, revenue is received from pretreatment program charges to minor (MIUs) and significant industrial users (SIUs), Terrace Heights and Union Gap. Revenue for 2010 is estimated at $672,000.

Summary – The proposed 2010 budget of $815,577 is a decrease of $38,093 or 4.5% from the 2009 Year-end estimate of $853,670.

SERVICE UNIT 233 – PRETREATMENT

Service Unit - 233 Wastewater Pre-Treatment	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$408,035	$469,099	$332,558	$455,830	$449,882	95.9	98.7
120 Overtime	463	800	648	800	800	100.0	100.0
Total	408,499	469,899	333,206	456,630	450,682	95.9	98.7
200 Personnel Benefits							
200 Personnel Benefits	138,602	162,579	111,265	159,000	148,078	91.1	93.1
280 Clothing And Miscellaneous	518	600	0	600	600	100.0	100.0
Total	139,119	163,179	111,265	159,600	148,678	91.1	93.2
300 Supplies							
310 Office And Operating Supplies	14,897	5,500	4,996	7,000	5,500	100.0	78.6
320 Fuel Consumed	7,184	8,000	3,720	6,000	8,000	100.0	133.3
350 Small Tools And Equipment	0	250	0	250	250	100.0	100.0
3C0 Chemicals	0	250	0	250	250	100.0	100.0
Total	22,081	14,000	8,716	13,500	14,000	100.0	103.7

	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
400 Other Services And Charges							
410 Professional Services	12,717	25,000	12,853	25,000	15,000	60.0	60.0
420 Communications	3,020	3,418	1,157	3,418	2,445	71.5	71.5
430 Transportation/Training	0	500	1,235	1,200	1,000	200.0	83.3
440 Advertising	897	1,500	3,362	2,500	2,000	133.3	80.0
480 Repairs And Maintenance	357	750	0	750	750	100.0	100.0
490 Miscellaneous	1,838	2,000	1,268	2,500	2,000	100.0	80.0
Total	18,828	33,168	19,875	35,368	23,195	69.9	65.6
500 Intergovernmental Services							
530 State/County Taxes & Assessment	0	0	13,115	13,116	0	*	0.0
540 Interfund Taxes And Assessments	83,352	92,200	71,935	93,200	94,100	102.1	101.0
Total	83,352	92,200	85,050	106,316	94,100	102.1	88.5
640 Machinery And Equipment	0	5,000	0	5,000	5,000	100.0	100.0
900 Interfund Payment For Services							
950 Interfund Opt Rental And Leases	11,256	12,356	9,269	12,356	12,035	97.4	97.4
960 Interfund Insurance Services	3,131	3,287	3,287	3,287	3,451	105.0	105.0
990 Interfund Administrative Charges	59,377	62,113	45,330	61,613	64,437	103.7	104.6
Total	73,763	77,756	57,886	77,256	79,923	102.8	103.5
Total Expenditures - Srv Unt 233	$745,643	$855,202	$615,998	$853,670	$815,577	95.4	95.5
Revenues							
320 Licenses And Permits	$632,286	$658,500	$534,664	$658,500	$672,000	102.1	102.1
340 Charges For Good And Services	0	0	690	691	0	*	0.0
Total Revenues - Srv Unt 233	$632,286	$658,500	$535,354	$659,191	$672,000	102.1	101.9

Service Unit 645 – Interfund Distribution

The following table details the changes that have occurred in this account from 2008 through the proposed 2010 budget. This table includes Public Works Trust Fund, Supporting Investments in Economic Development (SIED) Fund, and Revenue Bond activity under "Debt Service."

	2008 Actual	2009 Year-End Estimate	2010 Proposed Budget
Debt Service	$2,086,547	$3,117,759	$3,108,639
Utility Services System	250,000	500,000	0
Operating Transfer to Capital (476/478)	2,646,000	1,400,000	2,200,000
Connection Charge Transfer to (476/478)	996,752	750,000	650,000
Terrace Heights Debt Coverage Contribution (1) (478)	40,000	40,000	40,000
Union Gap Debt Coverage Contribution (1) (478)	27,200	81,000	81,000
Wastewater Treatment Plant Reserve (472)	131,850	131,850	131,850
Total	$6,178,349	$6,020,609	$6,211,489

(1) 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.

SERVICE UNIT 645 – INTERFUND DISTRIBUTION

Service Unit - 645 Interfund Distribution	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
500 Intergovernmental Services							
550 Interfund Subsidies	$4,318,208	$4,292,024	$4,292,024	$4,292,024	$4,588,821	106.9	106.9
560 Interfund Transfers	42,516	42,516	42,516	42,516	42,516	100.0	100.0
5C0 Connection Charge Transfers	996,751	750,000	0	750,000	650,000	86.7	86.7
5T0 Debt Coverage Transfer Terrace Hts	40,000	40,000	0	40,000	40,000	100.0	100.0
5U0 Debt Coverage Transfer Union Gap	27,353	81,000	0	81,000	81,000	100.0	100.0
Total	5,424,828	5,205,540	4,334,540	5,205,540	5,402,337	103.8	103.8
780 Intergovernmental Loans	703,459	726,910	763,096	763,096	763,323	105.0	100.0
830 Debt Service - External Ltd-Int	50,062	52,166	26,352	51,973	45,829	87.9	88.2
Total Expenditures - Srv Unt 645	$6,178,349	$5,984,616	$5,123,989	$6,020,609	$6,211,489	103.8	103.2

	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
360 Miscellaneous Revenues	$5,701	$5,702	$5,701	$5,702	$5,702	100.0	100.0
380 Nonrevenues	32,939	32,939	32,939	32,939	32,939	100.0	100.0
390 Other Financing Sources	0	200,000	200,000	200,000	200,000	100.0	100.0
Total Revenues - Srv Unt 645	$38,640	$238,641	$238,640	$238,641	$238,641	100.0	100.0

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$2,011,777	$1,549,645	$1,728,864	$1,728,864	$1,908,696	123.2	110.4
360 Miscellaneous Revenues	16,608	2,700	2,273	2,700	2,700	100.0	100.0
390 Other Financing Sources	10,000	0	2,500	2,500	0	*	0.0
Total Revenues - Srv Unt 699	$2,038,385	$1,552,345	$1,733,637	$1,734,064	$1,911,396	123.1	110.2

WASTEWATER CAPITAL RESERVES – 472

ASSISTANT CITY MANAGER — **DAVE ZABELL**
WASTEWATER DIVISION 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

DEPT 472 WASTEWATER FACILITIES CAP. RES.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
EXPENDITURE SUMMARY BY SERVICE UNIT	2008 ACTUAL	2009 AMENDED BUDGET	2009 ACTUAL 9/30/2009	2009 ESTIMATED YEAR-END	2010 PROJECTED BUDGET	% CHNG FROM 2 TO 5	% CHNG FROM 4 TO 5
218 Capital Improvement	$22,073	$50,000	$0	$0	$50,000	100.0	*
238 Capital Improvement	356,814	313,186	242,630	313,186	0	0.0	0.0
TOTAL EXPENDITURES	$378,887	$363,186	$242,630	$313,186	$50,000	13.8	16.0
REVENUE SUMMARY BY SERVICE UNIT							
238 Capital Improvement	$17,138	$18,150	$14,765	$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	887,747	319,747	657,848	659,848	498,662	156.0	75.6
TOTAL REVENUES	$1,036,735	$469,747	$804,463	$809,848	$648,662	138.1	80.1

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
EXPENDITURE SUMMARY BY TYPE	2008 ACTUAL	2009 AMENDED BUDGET	2009 ACTUAL 9/30/2009	2009 ESTIMATED YEAR-END	2010 PROJECTED BUDGET	% CHNG FROM 2 TO 5	% OF TOTAL
400 Other Services And Charges	22,073	50,000	0	0	50,000	100.0	100.0
600 Capital Outlays	356,814	313,186	242,630	313,186	0	0.0	0.0
TOTAL EXPENDITURES	$378,887	$363,186	$242,630	$313,186	$50,000	13.8	100.0

EXPLANATORY NARRATIVE

The 2009 year-end balance is estimated at $496,662. Revenues for 2010 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 2010 year-end minimal balance is estimated to be $598,662 an increase of $102,000 from the 2009 year-end balance.

Service Unit 218 – Capital Improvement

Account 480 Repair and Maintenance – The 2010 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 2010 construction projects.

SERVICE UNIT 218 – CAPITAL IMPROVEMENT

Service Unit - 218 Capital Improvement	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
480 Repairs And Maintenance	$22,073	$50,000	$0	$0	$50,000	100.0	*
Total Expenditures - Srv Unt 218	$22,073	$50,000	$0	$0	$50,000	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. The expected expenditures for Repairs and Maintenance is $50,000.

SERVICE UNIT 238 – CAPITAL IMPROVEMENT

Service Unit - 238 Capital Improvement	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
650 Construction Projects	$356,814	$313,186	$242,630	$313,186	$0	0.0	0.0
Total Expenditures - Srv Unt 238	$356,814	$313,186	$242,630	$313,186	$0	0.0	0.0
Revenues							
340 Charges For Good And Services	$17,138	$18,150	$14,765	$18,150	$18,150	100.0	100.0
Total Revenues - Srv Unt 238	$17,138	$18,150	$14,765	$18,150	$18,150	100.0	100.0

Service Unit 645 – Interfund Distribution

Account 390 Other Revenue Sources – The 2010 revenue consists of $131,850, which is the City of Yakima's share to the yearly fund contribution of $150,000.

SERVICE UNIT 645 – INTERFUND DISTRIBUTION

Service Unit - 645 Interfund Distribution	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
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 2010 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 2010 fund balance is estimated to be $598,662.

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$885,747	$317,747	$657,848	$657,848	$496,662	156.3	75.5
360 Miscellaneous Revenues	2,000	2,000	0	2,000	2,000	100.0	100.0
Total Revenues - Srv Unt 699	$887,747	$319,747	$657,848	$659,848	$498,662	156.0	75.6

WASTEWATER COLLECTION SYSTEM PROJECT FUND – 476

Assistant City Manager — ***Dave Zabell***
Wastewater Division 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.

The 2009 year-end balance is estimated to be $3,072,322. The 2010 revenues are estimated at $1,473,000. Estimated expenditures for 2010 are $3,520,000. The 2010 year-end balance is estimated at $1,025,322, a decrease of $2,047,000 from year-end 2009 levels.

The service units in this division are:

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

BUDGET SUMMARY

Dept 476 Sewer Construction Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
218 Capital Improvement	$227,657	$2,491,332	$153,485	$1,021,585	$3,520,000	141.3	344.6
Total Expenditures	$227,657	$2,491,332	$153,485	$1,021,585	$3,520,000	141.3	344.6
Revenue Summary By Service Unit							
218 Capital Improvement	$1,996,126	$1,386,350	$921,000	$1,386,350	$1,471,000	106.1	106.1
699 General Revenues	937,088	2,008,216	2,705,557	2,707,557	3,074,322	153.1	113.6
Total Revenues	$2,933,213	$3,394,566	$3,626,557	$4,093,907	$4,545,322	133.9	111.0

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
400 Other Services And Charges	61,109	20,000	0	20,000	200,000	1000.0	5.7
600 Capital Outlays	166,547	2,471,332	153,485	1,001,585	3,320,000	134.3	94.3
Total Expenditures	$227,657	$2,491,332	$153,485	$1,021,585	$3,520,000	141.3	100.0

EXPLANATORY NARRATIVE

Service Unit 218 – Capital Improvement

Account 410 Professional Services – The 2010 professional services budget of $20,000 is for unanticipated or unforeseen expenditures that might arise.

Account 600 Capital Outlay – The 2010 construction budget of $3,320,000 consists of the following:

Fund 476 - Sewer Construction	2010 Capital Budget
Unassigned Improvements / Repairs	$670,000
P2228 Congdon Sewer Main	750,000
P2234 Neighborhood Wastewater Improvements	300,000
P2261 Automated Meter Reading	750,000
P2264 Speedway/Race St (engineering design)	850,000
Total Sewer Construction	$3,320,000

Revenue / Service Units 218 & 699 – The anticipated 2009 year-end balance in the 476 Fund is $3,072,322. Revenues for 2010 include a $1,221,000 capital transfer from 473 Wastewater Operating Fund; and an estimated $2,000 investment/reserve interest. The Wastewater Connection Charge (WCC) is divided between the 476 Fund and 478 Fund. For 2010, $250,000 of the WCC revenue is being transferred to this Fund.

Summary – The majority of capital expenses will be used for the Congdon Wastewater main, Neighborhood Wastewater Improvements and the Automated Meter Reading system.

Continued development pressure in the West Yakima urban areas continues to increase the demand for Wastewater trunkage and LID participation to the City. Through enactment and timely updates of the Wastewater Connection Charge and Cost of Service Evaluation, the City will continue financial assistance with the development of community and homeowner Wastewater extensions to service new and existing neighborhoods.

SERVICE UNIT 218 – CAPITAL IMPROVEMENT

Service Unit - 218 Capital Improvement	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
410 Professional Services	$61,109	$20,000	$0	$20,000	$200,000	1000.0	1000.0
600 Capital Outlays							
620 Buildings	0	0	0	0	0	*	*
630 Improvements Other Than Building	172	50,000	49,379	50,000	50,000	100.0	100.0
640 Machinery And Equipment	0	0	0	0	750,000	*	*
650 Construction Projects	166,375	2,421,332	104,106	951,585	2,520,000	104.1	264.8
Total	166,547	2,471,332	153,485	1,001,585	3,320,000	134.3	331.5
Total Expenditures - Srv Unt 218	$227,657	$2,491,332	$153,485	$1,021,585	$3,520,000	141.3	344.6
Revenues							
390 Other Financing Sources	$1,996,126	$1,386,350	$921,000	$1,386,350	$1,471,000	106.1	106.1
Total Revenues - Srv Unt 218	$1,996,126	$1,386,350	$921,000	$1,386,350	$1,471,000	106.1	106.1

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$931,466	$2,003,216	$2,705,557	$2,705,557	$3,072,322	153.4	113.6
360 Miscellaneous Revenues	5,622	5,000	0	2,000	2,000	40.0	100.0
Total Revenues - Srv Unt 699	$937,088	$2,008,216	$2,705,557	$2,707,557	$3,074,322	153.1	113.6

WASTEWATER FACILITIES PROJECT FUND – 478

ASSISTANT CITY MANAGER — **DAVE ZABELL**
WASTEWATER DIVISION 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 2010 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. The 2009 year-end balance is estimated to be $1,745,862. The 2010 revenues are estimated at $1,540,000. Estimated expenditures for 2010 are $2,285,000. The 2010 year-end balance is estimated at $1,000,862 a decrease of $745,000 from the 2009 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

DEPT 478 WASTEWATER FACILITY PROJECT EXPENDITURE SUMMARY BY SERVICE UNIT	(1) 2008 ACTUAL	(2) 2009 AMENDED BUDGET	(3) 2009 ACTUAL 9/30/2009	(4) 2009 ESTIMATED YEAR-END	(5) 2010 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % CHNG FROM 4 TO 5
238 Capital Improvement	$3,757,287	$5,937,540	$2,255,529	$5,370,657	$2,285,000	38.5	42.6
TOTAL EXPENDITURES	$3,757,287	$5,937,540	$2,255,529	$5,370,657	$2,285,000	38.5	42.6
REVENUE SUMMARY BY SERVICE UNIT							
218 Capital Improvement	$0	$1,000	$0	$0	$0	0.0	*
238 Capital Improvement	8,306,717	1,115,000	479,000	1,115,000	1,500,000	134.5	134.5
699 General Revenues	1,407,089	3,222,482	5,983,009	6,001,519	1,785,862	55.4	29.8
TOTAL REVENUES	$9,713,806	$4,338,482	$6,462,009	$7,116,519	$3,285,862	75.7	46.2

EXPENDITURE SUMMARY BY TYPE	(1) 2008 ACTUAL	(2) 2009 AMENDED BUDGET	(3) 2009 ACTUAL 9/30/2009	(4) 2009 ESTIMATED YEAR-END	(5) 2010 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % OF TOTAL
400 Other Services And Charges	22,280	211,012	28,901	211,012	1,180,000	559.2	51.6
600 Capital Outlays	3,735,007	5,726,528	2,226,628	5,159,645	1,105,000	19.3	48.4
TOTAL EXPENDITURES	$3,757,287	$5,937,540	$2,255,529	$5,370,657	$2,285,000	38.5	100.0

EXPLANATORY NARRATIVE

The majority of the capital budget is for construction of facility improvements. Projected revenue for 2010 is $1,540,000 derived from CCRC, WCC, contract, operations transfers, and investment interest, and Terrace Heights/Union Gap local share of cash. The 2009 year-end cash balance is estimated to be $1,745,862. The 2010 expenditures are estimated to be $2,285,000 with a 2010 year end balance estimated to be $1,000,862.

Service Unit 218 – Capital Improvement

Account 340 Charges for Services – Capital Cost Recovery Charge (CCRC) revenues are reflected in this line. There are no 2010 CCRC revenue estimated this year because the Wastewater Connection Charge (WCC) Program replaced the CCRC program revenues. WCC revenue goes directly into the 473 Wastewater Operating Fund, and is then transferred to either the 476-Wastewater Collection System Project Fund or 478-Wastewater Facilities Project Fund.

SERVICE UNIT 218 – CAPITAL IMPROVEMENT

Service Unit - 218 Capital Improvement	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
340 Charges For Good And Services	$0	$1,000	$0	$0	$0	0.0	*
Total Revenues - Srv Unt 218	$0	$1,000	$0	$0	$0	0.0	*

Service Unit 238 – Capital Improvement

Account 410 Professional Services – The 2010 budget of $1,180,000 is for: Services related to the Counties Floodplain Management Plan Project 2101 - $20,000; NPDES/TMDL Services Project 2267 - $1,000,000 (permit and water clean up plan participation - see Policy issue); Wastewater Comprehensive Plan update Project 2268 - $150,000 and professional services that are not obligated – $10,000.

Account 650 Construction Projects – The 2010 construction budget of $2,285,000 consist of the following

Fund 478 - Wastewater Facility Project	2010 Capital Budget
P2221 Final SCADA (tip out old communications system - see Policy Issue)	$735,000
P2255 Pretreatment Offices (build offices in existing Storage bldg.)	20,000
P2256 Magnesium Tank (purchase and relocate Mag. Tank)	50,000
P2290 Building for nutrient removal (see Policy Issue)	300,000
Total Wastewater Facility Project	$1,105,000

Account 390 Other Financing Sources – The 2010 estimate of $1,540,000 consists of debt coverage participation of $81,000 from Union Gap and $40,000 from Terrace Heights; Capital and Connection Charges transfers from the 473 Wastewater Operating Fund will be $400,000 and $979,000 respectively for 2010.

SERVICE UNIT 238 – CAPITAL IMPROVEMENT

Service Unit - 238 Capital Improvement	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
410 Professional Services	$22,280	$211,012	$28,901	$211,012	$1,180,000	559.2	559.2
600 Capital Outlays							
620 Buildings	58,823	40,000	17,477	40,000	20,000	50.0	50.0
630 Improvements Other Than Building	0	200,000	0	200,000	0	0.0	0.0
640 Machinery And Equipment	0	50,000	0	0	50,000	100.0	*
650 Construction Projects	3,676,184	5,436,528	2,209,151	4,919,645	1,035,000	19.0	21.0
Total	3,735,007	5,726,528	2,226,628	5,159,645	1,105,000	19.3	21.4
Total Expenditures - Srv Unt 238	$3,757,287	$5,937,540	$2,255,529	$5,370,657	$2,285,000	38.5	42.6
Revenues							
370 Proprietary/Trust Gains And Other	$36,007	$0	$0	$0	$0	*	*
380 Nonrevenues	5,500,982	0	0	0	0	*	*
390 Other Financing Sources	2,769,728	1,115,000	479,000	1,115,000	1,500,000	134.5	134.5
Total Revenues - Srv Unt 238	$8,306,717	$1,115,000	$479,000	$1,115,000	$1,500,000	134.5	134.5

Service Unit 699 – General Revenues

Account 360 Miscellaneous Revenue – to reserves, interest revenues of $40,000 are estimated for 2010.

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$1,334,340	$3,177,482	$5,956,519	$5,956,519	$1,745,862	54.9	29.3
360 Miscellaneous Revenues	72,749	45,000	26,490	45,000	40,000	88.9	88.9
Total Revenues - Srv Unt 699	$1,407,089	$3,222,482	$5,983,009	$6,001,519	$1,785,862	55.4	29.8

STORMWATER – 441

Assistant City Manager — ***Dave Zabell***
Wastewater Division Manager — ***Scott Schafer***

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

Support assistance is expected to increase in the future years as the NPDES permit and UIC guidelines are ramped-up; increasing mandated regulations. Just one example of increasing regulations that will impact the city is by February 2011 the city is required to adopt Construction and Post/Construction Ordinances for new UIC wells and stormwater systems. CED will implement this portion of regulations. Mandated tasks include plan and field review, inspection and enforcement, and response to citizen complaints regarding stormwater issues. Additional assessment, treatment and monitoring will also be required in future years. Each of these requirement components will impact future utility rates for the community.

The service units in this division are:

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

AUTHORIZED PERSONNEL

For 2010, the total authorized personnel funded by this division is 9.94 FTE's, and 6.96 FTE's and 9.56 FTE's for 2008 and 2009, respectively (see policy issue for new Hydrologist). Four of these employees perform the basic day-to-day operation of cleaning, inventorying and assessing the existing stormwater system. The fifth FTE, a surface water engineer provides review of private development applications and designs surface water projects for the City of Yakima's public projects. The remaining 4.69 FTE's represent employee time that is dedicated to support mandated stormwater activities and address safety and liability issues from other divisions within the City of Yakima. The Wastewater Division provides 4.48 FTE support for laboratory testing, smoke testing, enforcement of the Illicit Discharge Ordinance, grant administration, mapping, registering UIC's installed prior to February 3, 2006, safety repairs, emergency response to localized flooding, vactor waste handling and response to citizens. The Community and Economic Development Department (CED) provide inspection and capital project management of stormwater projects and registration of UIC's constructed after February 6, 2006 (0.25 FTE)..

BUDGET SUMMARY

Dept 441 Stormwater Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
213 Drainage	$530,462	$1,166,039	$730,714	$1,134,628	$1,513,128	129.8	133.4
641 Insurance And Bonds	0	0	0	0	0	*	*
645 Interfund Distribution	242,395	635,000	665,000	665,000	590,000	92.9	88.7
Total Expenditures	$772,857	$1,801,039	$1,395,714	$1,799,628	$2,103,128	116.8	116.9
Revenue Summary By Service Unit							
213 Drainage	$1,111,142	$1,795,000	$1,335,216	$1,807,366	$2,100,000	117.0	116.2
699 General Revenues	0	250,052	338,285	338,285	346,023	138.4	102.3
Total Revenues	$1,111,142	$2,045,052	$1,673,501	$2,145,651	$2,446,023	119.6	114.0

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	290,477	514,364	331,948	507,132	549,111	106.8	26.1
200 Personnel Benefits	109,964	185,696	107,644	180,735	175,342	94.4	8.3
Sub-Total Salaries and Benefits	400,441	700,061	439,591	687,867	724,453	103.5	34.5
300 Supplies	12,110	25,617	35,464	38,000	50,000	195.2	2.4
400 Other Services And Charges	21,251	56,140	19,558	26,540	96,122	171.2	4.6
500 Intergov Srvcs/Other Interfund	287,478	865,125	786,913	895,125	839,872	97.1	39.9
600 Capital Outlays	5,560	6,000	2,115	6,000	12,000	200.0	0.6
900 Interfund Payment For Services	46,017	148,097	112,072	146,097	380,681	257.1	18.1
Total Expenditures	$772,857	$1,801,039	$1,395,714	$1,799,628	$2,103,128	116.8	100.0

EXPLANATORY NARRATIVE

Performance Statistics

The operations crew cleaned and collected inventory data for 1,640 stormwater devices in 2008. The additional operations crew in 2009 will allow for the collection of data on an estimated 3,400 devices in 2009. The operations crew has inventoried 65% of the catch basins and surface inlets to the City of Yakima's stormwater system. In the spring of 2009 a wastewater crew began the work necessary to determine the location of existing stormwater pipelines. The smoke-crew is documenting connections of pipelines to storm inlets, irrigation systems, outfalls to surface waters, and private property.

In the future, these lines will require cleaning and maintenance repairs. This crew is also meeting the mandated component of the NPDES permit to "locate and address illicit discharges to the stormwater system". Six property owners were notified of illicit connections or discharges to the stormwater system. The Wastewater Pre-Treatment crew notifies the property owners of the illicit connection and works to achieve compliance within the 180 days allocated to the City of Yakima by Ecology to eliminate the pollutant source. The Surface Water Engineer estimates that he will have reviewed nearly 50 stormwater site plans by the end of 2009. The wastewater utility crew continues to repair damaged catch basins or curbs that are creating a hazard. This work is very limited due to the level of funding available to purchase supplies.

The 2010 Stormwater Budget was developed following the assumptions noted below that were included in June 9, 2009 Council Study Session document and incorporates the approval of Resolution 09-130 authorizing the Inter-Governmental Local Agreement with the Regional Stormwater Policy Group for years 4 and 5 of the NPDES Permit. The budget as presented would require council approval of the stormwater policy issue.

- Continue Regional Stormwater approach per Inter-Governmental Local Agreement
- Continue maintenance program geared to meet the minimum requirements of the NPDES permit for years 4 and 5
- Continue maintenance program geared to meet the minimum requirement of UIC regulations
- Take appropriate action through rehabilitation and minor expansion of the current system to increase safety to the public, and reduce liability to the City by addressing known safety concerns such as flooding and hazardous conditions
- Continued repayment of the Wastewater Utility and Street Fund for previous expenditures
- Minimize FTE's funded by the utility through the utilization of personnel from wastewater and other divisions on a time only basis
- Review, inspect and enforce stormwater regulations within the city limits.

An annual rate of $40 per equivalent residential unit (ERU) for 2010 ($3.33 per month) and an annual rate of $43 per ERU for 2011 ($3.59 per month) is proposed in the 2010 Policy Issue. Expenditures detailed in the 2010 budget are based on the proposed rate. The 2009 Utility Rate was $35 annually per ERU.

Salary & Benefits – In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity.

The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees' Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged. All of these changes net to an amount similar to the 2009 budget.

Service Unit 213 – Surface Drainage Collection

Account 100 Salaries and Wages – The estimated 2009 year-end budget is $507,132. The 2010 Projected Budget is $549,111, an increase of $41,979 or 8.3%. The increase is mainly due to the proposed new Hydrologist position (see Policy Issue).

Account 200 Personnel Benefits – The estimated 2009 year-end budget is $180,735. The 2010 Projected Budget is $175,342, a decrease of $5,393 or 3.0%.

Account 300 Supplies – Estimated fuel costs of $20,000 with operating supplies of $30,000 are included in the 2010 budget of $50,000. Operating supplies are primarily replacement grates and materials to repair/replace broken storm drain infrastructure that present a hazard to the public. This is a $12,000 or 31.6% increase over the 2009 Estimated Year-End of $38,000.

Account 400 Other Services and Charges – The 2010 Budget is $96,122. Approximately $70,000 is 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 and infrastructure facility plan. The need for a facility plan to address NPDES and UIC regulations was discussed at the June 2009 study session with City Council members. The Ecology Discharge Permit ($15,000) is also paid from this account. This is a $39,982 or 71.2% increase from the 2009 Amended Budget of $56, 140. This is mainly due to professional services…..

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 and for billing services by Yakima County for collection of the stormwater utility payments. A budget of $249,872 is proposed for 2010. In previous years, grant funds received to assist with the Regional Stormwater Process reduced the actual expenditures for each agency. In 2010, each agency will be responsible for their entire portion of the Regional Stormwater effort. Payments to Yakima County are estimated at $220,272 for the 2010 budget. This includes billing and 70% of the Regional Services. State/County Taxes for 2010 are $29,600. This account has increased $19,747 or 8.6% over the 2009 Estimated Year-End of $230,125.

Account 600 Capital Outlays – The 2010 of $12,000 is for Stormwater testing equipment.

Account 900 Interfund Payment for Services – The 2010 budget of $380,681 includes the following estimated expenditures – Interfund Insurance Services $40,000; Rental, Maintenance and Operation of Equipment $14,229; Equipment Replacement $60,000; and City Services $66,452. 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. A substantial increase in this service area is due to a $200,000 transfer to the Street Fund to cover expenses associated with enhanced street sweeping and right-of-way maintenance programs such as mowing and litter removal. These tasks are included in the Eastern Washington Stormwater Manual as good housekeeping for both the NPDES and UIC programs. The goal is to reduce pollutants before they reach surface and ground waters. This again is reflective of the ramp up of activates prescribed in the NPDES permit. This account has increased $234,584 for 2010 from the 2009 Estimated Year-End of $146,097.

SERVICE UNIT 213 – SURFACE DRAINAGE COLLECTION

Service Unit - 213 Drainage	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$289,024	$512,864	$331,253	$505,632	$547,611	106.8	108.3
120 Overtime	1,453	1,500	432	1,500	1,500	100.0	100.0
130 Special Pay	0	0	262	0	0	*	*
Total	290,477	514,364	331,948	507,132	549,111	106.8	108.3
200 Personnel Benefits	109,964	185,696	107,644	180,735	175,342	94.4	97.0
300 Supplies							
310 Office And Operating Supplies	9,637	20,000	21,082	20,000	30,000	150.0	150.0
320 Fuel Consumed	2,473	5,617	14,382	18,000	20,000	356.1	111.1
Total	12,110	25,617	35,464	38,000	50,000	195.2	131.6
400 Other Services And Charges							
410 Professional Services	5,347	35,000	2,129	5,000	70,000	200.0	1400.0
420 Communications	224	0	988	400	476	*	118.9
430 Transportation/Training	579	500	0	500	500	100.0	100.0
450 Operating Rentals And Leases	0	0	0	0	4,000	*	*
470 Public Utility Services	138	140	111	140	147	105.0	105.0
480 Repairs And Maintenance	0	0	0	0	0	*	*
490 Miscellaneous	150	6,500	2,922	6,500	6,000	92.3	92.3
4D0 Doe W/W Discharge Permit Fee	14,812	14,000	13,408	14,000	15,000	107.1	107.1
Total	21,251	56,140	19,558	26,540	96,122	171.2	362.2
500 Intergovernmental Services							
510 Intergovernment Professional Svs	32,994	205,000	103,456	205,000	220,272	107.5	107.5
530 State/County Taxes & Assessment	12,088	25,125	18,457	25,125	29,600	117.8	117.8
Total	45,083	230,125	121,913	230,125	249,872	108.6	108.6
640 Machinery And Equipment	5,560	6,000	2,115	6,000	12,000	200.0	200.0
900 Interfund Payment For Services							
950 Interfund Opt Rental And Leases	12,587	62,692	47,017	62,692	74,229	118.4	118.4
960 Interfund Insurance Services	15,000	25,000	25,000	25,000	40,000	160.0	160.0
980 Interfund Garage/Plant Charges	0	7,000	0	5,000	200,000	2857.1	4000.0
990 Interfund Administrative Charges	18,430	53,405	40,055	53,405	66,452	124.4	124.4
Total	46,017	148,097	112,072	146,097	380,681	257.1	260.6
Total Expenditures - Srv Unt 213	$530,462	$1,166,039	$730,714	$1,134,628	$1,513,128	129.8	133.4
Revenues							
330 Intergovernmental Revenues	$75,580	$120,000	$64,619	$120,000	$100,000	83.3	83.3
340 Charges For Good And Services	4,837	0	7,214	12,366	0	*	0.0
360 Miscellaneous Revenues	1,030,724	1,675,000	1,263,383	1,675,000	2,000,000	119.4	119.4
Total Revenues - Srv Unt 213	$1,111,142	$1,795,000	$1,335,216	$1,807,366	$2,100,000	117.0	116.2

Service Unit 645 Interfund Distribution

Account 550 Interfund Subsidies – The 2010 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.

SERVICE UNIT 645 – INTERFUND DISTRIBUTION

Service Unit - 645 Interfund Distribution	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
550 Interfund Subsidies	$242,395	$635,000	$665,000	$665,000	$590,000	92.9	88.7
Total Expenditures - Srv Unt 645	$242,395	$635,000	$665,000	$665,000	$590,000	92.9	88.7

Revenue – Total projected revenue for 2010 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 ERU's, 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 2009 to the City of Yakima. Seventy-five percent of funds expended for inventory data collection are eligible for reimbursement.

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$0	$250,052	$338,285	$338,285	$346,023	138.4	102.3
Total Revenues - Srv Unt 699	$0	$250,052	$338,285	$338,285	$346,023	138.4	102.3

Summary – The 2010 estimated year-end balance is projected at $243,114, a decrease of $6,938 from the 2009 year-end balance of $250,052.

STORMWATER CAPITAL – 442

Assistant City Manager — ***Dave Zabell***
Wastewater Division Manager — ***Scott Schafer***

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. Revenues are dependent on a line item transfer from the Stormwater Utility. This transfer has been kept to a minimum to reflect Council's past direction to keep stormwater utility rates reflective of a "minimal compliance" approach. The ramp-up of UIC and NPDES permit may substantially increase future rate levels as treatment and pre-treatment components are required for existing stormwater facilities.

The service unit in this division is:

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

BUDGET SUMMARY

Dept 442 Stormwater Capital Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
218 Capital Improvement	$72,756	$325,000	$36,853	$322,500	$368,040	113.2	114.1
Total Expenditures	$72,756	$325,000	$36,853	$322,500	$368,040	113.2	114.1
Revenue Summary By Service Unit							
218 Capital Improvement	$200,000	$350,000	$440,000	$440,000	$434,781	124.2	98.8
699 General Revenues	0	50,813	127,244	127,244	244,744	481.7	192.3
Total Revenues	$200,000	$400,813	$567,244	$567,244	$679,525	169.5	119.8

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
400 Other Services And Charges	28,551	25,000	24,321	25,000	25,000	100.0	6.8
600 Capital Outlays	44,206	300,000	12,532	297,500	343,040	114.4	93.2
Total Expenditures	$72,756	$325,000	$36,853	$322,500	$368,040	113.2	100.0

EXPLANATORY NARRATIVE

Performance Statistics

The LiDAR mapping project was completed in 2009. This was a joint project with Yakima County that provides topographical information for the City of Yakima and areas that were of concern to Yakima County. The Coolidge Road drainage project is expected to be complete by the end of 2009. The City's Surface Water Engineer has started design work on a project to address localized flooding at the intersection of Nob Hill Boulevard and Fair Avenue. This project will require acquiring private property to construct a stormwater detention swale. Design work will continue in 2010. The city worked cooperatively with Yakima County to apply for and received a grant to construct Low Impact Development features for addressing surface water runoff. This project will track the effectiveness of four types of stormwater treatment devises and their ability to mitigate pollutant levels in stormwater.

The 2010 revenues are estimated at $434,781.00. Revenues include a $350,000 transfer from the Stormwater Operating Fund (441) and $84,781 grant from a Department of Ecology that was awarded for a stormwater Low Impact Development demonstration project that will be constructed on 'J' Street between 16th Avenue and 20th Avenue. Estimated expenditures for 2010 are $368,040. The 2010 estimated year-end balance is $311,485, an increase of $66,741 from the 2009 estimate year-end of $244,744.

Service Unit 218 – Capital Improvement

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

Account 600 Capital Outlay – The 2010 capital budget is $368,040. The projects included in this budget are: $130,000 for continued design work and possible property acquisition for Fair and Nob Hill; $113,040 for the Low Impact Development Demonstration Project on 'J' Street; and $100,000 for capital facility projects to address localized flooding or water quality issues. The 2009 Budget indicates a $440,000 transfer from the Operations Fund. The increase of $90,000 in the 2009 budget was due to Yakima County's desire to begin the 'J' Street Project construction in late 2009. If the project is not bid and awarded until 2010, these additional funds will be used for the Nob Hill Boulevard and Fair Avenue project.

SERVICE UNIT 218 – CAPITAL IMPROVEMENT

Service Unit - 218 Capital Improvement	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
410 Professional Services	$28,551	$25,000	$24,321	$25,000	$25,000	100.0	100.0
650 Construction Projects	44,206	300,000	12,532	297,500	343,040	114.4	115.3
Total Expenditures - Srv Unt 218	$72,756	$325,000	$36,853	$322,500	$368,040	113.2	114.1
Revenues							
330 Intergovernmental Revenues	$0	$0	$0	$0	$84,781	*	*
390 Other Financing Sources	200,000	350,000	440,000	440,000	350,000	100.0	79.6
Total Revenues - Srv Unt 218	$200,000	$350,000	$440,000	$440,000	$434,781	124.2	98.8

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$0	$50,813	$127,244	$127,244	$244,744	481.7	192.3
Total Revenues - Srv Unt 699	$0	$50,813	$127,244	$127,244	$244,744	481.7	192.3

WATER – 474

Assistant City Manager ***Dave Zabell***
Water / Irrigation Manager ***Dave Brown***

DEFINITION

The Water/Irrigation Division is responsible for the treating and 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 19,500 service installations. 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. A new well at Gardner Park should be completed this year.

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 rule modification and implementation, 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 and should be fully implemented.

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.. This chemical is not less expensive than the current coagulant but it allows us to save costs in other areas of the treatment process such as drastically reducing the use of caustic soda for pH control.

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. 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.

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

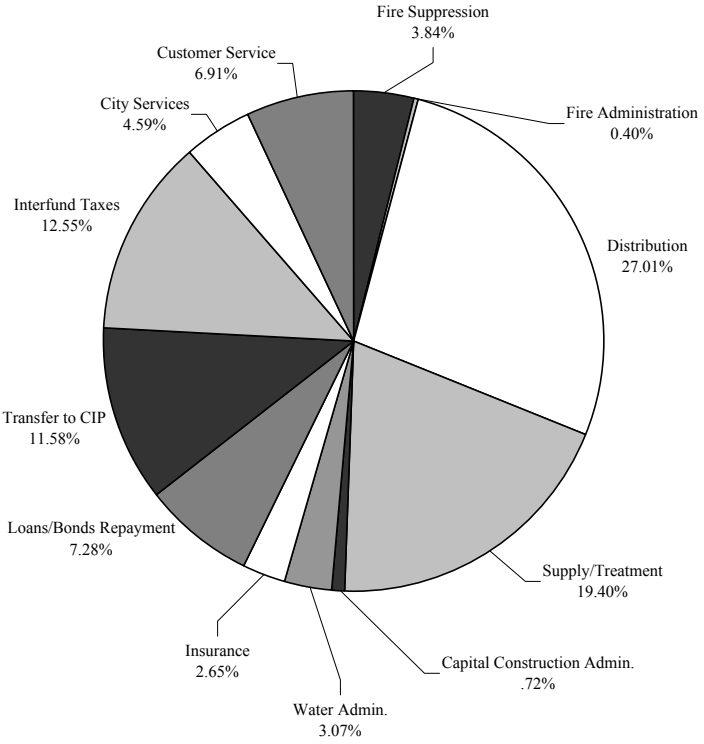
The estimated year-end balance for 2009 is $1,741,284. Revenues for the 2010 budget year are projected at $7,394,837. Estimated expenditures for 2010 are $7,774,807. The cash dependency on beginning cash reserve is $379,970, and the estimated year-end balance for 2010 is $1,361,314.

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

$7,774,807 - Total 2010 Expenditure Budget



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

AUTHORIZED PERSONNEL

Class Code	Position Title	2008 Actual	2009 Amended Budget	2010 Proposed Budget
1273	Water and Irrigation Manager	1.00	1.00	1.00
7151	Water / Irrigation Div Admin Specialist	1.00	1.00	1.00
8251	Waterworks Device Technician	2.00	2.00	2.00
8252	Water Device Crew Leader	1.00	1.00	1.00
8331	Water Treatment Plant Operator-in-Training (1)	0.00	1.00	1.00
8332	Water Treatment Plant Operator II (2)	6.00	6.00	2.00
8333	Water Treatment Plant Operator III (2)	0.00	0.00	4.00
8335	Water Quality Specialist	1.00	1.00	1.00
8681	Storekeeper	1.00	1.00	1.00
8741	Waterworks Specialist I (3)	4.00	2.00	4.00
8742	Waterworks Specialist II (3)	5.00	7.00	5.00
8744	Water Distribution Crew Leader	3.00	3.00	3.00
8745	Waterworks Drafting / Service Rep	1.00	1.00	1.00
8751	Utilities Locator / Safety Coordinator	1.00	1.00	1.00
11105	Water / Irrigation Engineer	1.00	1.00	1.00
13501	Water Distribution Supervisor	1.00	1.00	1.00
15201	Water Treatment Plant Supervisor	1.00	1.00	1.00
Total Personnel (4)		**30.00**	**31.00**	**31.00**

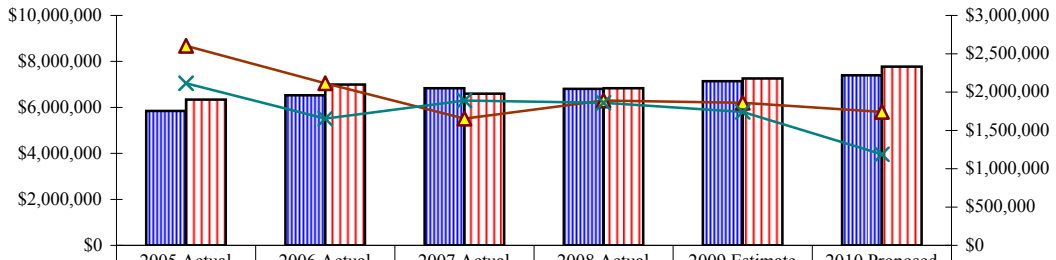
(1) 2009 approved policy issue.
(2) Re-class of Water Treatment Plant Chief Operators to Water Treatment Plant Operator II and III.
(3) Waterworks Specialist I is upgraded to Waterworks Specialist II upon certification
(4) Water funds 1.30 FTE's in Codes (022), Engineering (041) and has 1.40 FTE's funded by Wastewater (473) and / or Irrigation (475).

BUDGET SUMMARY

Dept 474 Water Operating Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
122 Fire Suppression	$243,866	$289,703	$176,164	$281,200	$298,833	103.2	106.3
129 Administration	29,821	32,002	23,095	31,593	31,403	98.1	99.4
341 Potable Water Distribution	1,973,082	2,104,271	1,494,497	2,045,827	2,099,104	99.8	102.6
343 Potable Water Supply	1,299,263	1,496,318	1,086,261	1,429,479	1,508,524	100.8	105.5
348 Capital Improvement	49,429	55,911	41,163	54,618	56,164	100.5	102.8
349 Administration	2,064,598	2,238,996	1,679,846	2,225,405	2,314,675	103.4	104.0
645 Interfund Distribution	1,171,105	1,086,752	1,180,627	1,189,752	1,466,105	134.9	123.2
Total Expenditures	$6,831,165	$7,303,953	$5,681,652	$7,257,874	$7,774,807	106.5	107.1
Revenue Summary By Service Unit							
341 Potable Water Distribution	6,650,755	6,801,000	5,444,075	7,031,000	7,292,000	107.2	103.7
348 Capital Improvement	115,653	65,000	64,833	80,000	80,000	123.1	100.0
645 Interfund Distribution	10,986	10,987	10,986	10,987	10,987	100.0	100.0
699 General Revenues	1,914,492	1,622,718	1,868,076	1,877,171	1,753,134	108.0	93.4
Total Revenues	$8,691,886	$8,499,705	$7,387,971	$8,999,158	$9,136,121	107.5	101.5

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	1,525,766	1,744,644	1,220,671	1,696,561	1,792,323	102.7	23.1
200 Personnel Benefits	560,339	621,950	425,698	605,841	616,364	99.1	7.9
Sub-Total Salaries and Benefits	2,086,105	2,366,594	1,646,369	2,302,402	2,408,687	101.8	31.0
300 Supplies	639,448	664,038	465,406	600,200	606,258	91.3	7.8
400 Other Services And Charges	493,430	558,488	350,658	546,670	543,818	97.4	7.0
500 Intergov Srvcs/Other Interfund	2,102,651	2,065,631	1,932,476	2,198,601	2,552,443	123.6	32.8
600 Capital Outlays	19,872	17,000	6,430	7,000	17,000	100.0	0.2
700 Debt Service	235,904	235,221	229,096	238,221	210,720	89.6	2.7
900 Interfund Payment For Services	1,253,755	1,396,981	1,051,216	1,364,781	1,435,881	102.8	18.5
Total Expenditures	$6,831,165	$7,303,953	$5,681,652	$7,257,874	$7,774,807	106.5	100.0

WATER OPERATING FUND FINANCIAL DATA



	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Proposed
Revenues	$5,848,935	$6,528,366	$6,831,147	$6,802,383	$7,138,437	$7,394,837
Expenditures	$6,337,734	$6,990,955	$6,594,239	$6,831,165	$7,257,874	$7,774,807
Beg Bal	$2,603,983	$2,115,184	$1,652,595	$1,889,503	$1,860,721	$1,741,284
End Bal	$2,115,184	$1,652,595	$1,889,503	$1,860,721	$1,741,284	$1,187,089

EXPLANATORY NARRATIVE

Projected revenues for 2010 are $7,394,837, up from the 2009 year-end estimate of $7,138,437, an increase of $256,400 or 3.6%. The increase is due primarily to an adopted 5.5% revenue rate increase effective January, 2010; however, only a 4% revenue increase has been budgeted.

Salary & Benefits – In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity.

The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees' Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged. All of these changes net to an amount similar to the 2009 budget.

Service Unit 122 – Fire Suppression

Performance Statistics - Fire Suppression	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Fire Hydrants Painted	667	593	675
City Fire Hydrants Tested	2,210	2,224	2,239
Fire Hydrants Repaired	25	40	45
Fire Hydrants Replaced	25	15	20
New Fire Hydrants Installed	10	12	15

The 2010 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 2010 is $143,364, up from the 2009 year-end estimate of $129,792, an increase of $13,572 or 10.5%.

Account 200 Personnel Benefits – The budget for 2010 is $48,568, up from the 2009 year-end estimate of $46,092, an increase of $2,476 or 5.4%.

Account 300 Office and Operating Supplies – The budget for 2010 is $55,000, the same as the 2009 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 2010 is $5,700, down from the 2009 year-end estimate of $6,030, a decrease of $330 or 5.5%. 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 2010 is $46,201, up from the 2009 year-end estimate of $44,286, an increase of $1,915 or 4.3%. The details are as follows:

	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Rentals/M & O, Garage	$10,194	$14,111	$15,897
Rentals/Replacement, Garage	15,200	17,000	17,000
Rentals/M & O, Radios	100	300	300
Rentals for Public Works Complex	12,623	12,875	13,004
Total	$38,117	$44,286	$46,201

Rentals/Maintenance and Operation Garage – Represents maintenance of the fleet performed by the City Garage.

Rentals/Replacement, Garage – Fleet replacement. For 2010 this line is increased to keep in line with the cost of vehicle replacements.

Rentals/Maintenance and Operation, Radios – Funds ongoing maintenance to the communication service provided by the Public Safety Communication Department.

Account 980 Garage Plant Expenses – Rent for the water distribution facility at the Public Works Complex.

Summary – The 2010 proposed budget level of $298,833 is up from the 2009 year-end estimate of $281,200, an increase of $17,633 or 6.3%. This is due to cost increases in labor, benefits, materials, and retirements.

SERVICE UNIT 122 – FIRE SUPPRESSION

Service Unit - 122 Fire Suppression	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$115,289	$133,441	$88,082	$125,586	$139,162	104.3	110.8
120 Overtime	3,357	2,500	2,046	2,500	2,500	100.0	100.0
130 Special Pay	1,309	1,702	978	1,702	1,702	100.0	100.0
140 Retirement/Termination Cashout	23	0	4	4	0	*	0.0
Total	119,978	137,643	91,110	129,792	143,364	104.2	110.5
200 Personnel Benefits	43,781	46,974	31,101	46,092	48,568	103.4	105.4
310 Office And Operating Supplies	38,067	55,000	14,273	55,000	55,000	100.0	100.0
400 Other Services And Charges							
430 Transportation/Training	40	100	0	0	0	0.0	*
480 Repairs And Maintenance	3,125	5,500	6,064	5,500	5,500	100.0	100.0
490 Miscellaneous	758	200	329	530	200	100.0	37.7
Total	3,922	5,800	6,393	6,030	5,700	98.3	94.5
900 Interfund Payment For Services							
950 Interfund Opt Rental And Leases	25,494	31,411	23,632	31,411	33,197	105.7	105.7
980 Interfund Garage/Plant Charges	12,623	12,875	9,656	12,875	13,004	101.0	101.0
Total	38,117	44,286	33,288	44,286	46,201	104.3	104.3
Total Expenditures - Srv Unt 122	$243,866	$289,703	$176,164	$281,200	$298,833	103.2	106.3

Service Unit 129 – Fire Suppression Administration

The 2010 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 2010 is $25,694, up from the 2009 year-end estimate of $25,583, an increase of $112 or 0.4%.

Account 200 Personnel Benefits – The budget for 2010 is $5,709, down from the 2009 year-end estimate of $6,011, a decrease of $302 or 5.0%.

Summary – The 2010 budget for this service unit is $31,403, down from the 2009 year-end estimate of $31,593, a decrease of $190 or 0.6%.

SERVICE UNIT 129 – FIRE SUPPRESSION ADMINISTRATION

Service Unit - 129 Administration	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
110 Salaries And Wages	$24,374	$25,954	$18,575	$25,582	$25,694	99.0	100.4
200 Personnel Benefits	5,448	6,048	4,520	6,011	5,709	94.4	95.0
Total Expenditures - Srv Unt 129	$29,821	$32,002	$23,095	$31,593	$31,403	98.1	99.4

Service Unit 341 – Potable Water Distribution

Performance Statistics - Potable water Distribution	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Water Meters in Place	18,655	18,720	18,820
New Water Services Installed	115	85	100
Water Service Meter Sets Replaced	100	90	90
Number of Water Meters Replaced	350	300	340
Number of Water Main Breaks	5	15	5

The 2010 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 2010 is $879,827, up from the 2009 year-end estimate of $844,838, an increase of $34,989 or 4.1%. In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity.

Account 200 Personnel Benefits – The budget for 2010 is $325,187, up from the 2009 year-end estimate of $322,005, an increase of $3,182 or 1.0%. The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees' Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged. All of these changes net to an amount similar to the 2009 budget.

Account 300 Office and Operating Supplies – The budget for 2010 is $353,577, up from the 2009 year-end estimate of $351,000, an increase of $2,577 or 0.7%. 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.

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 new water services and water distribution system repair and maintenance.

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

Account 400 Other Services and Charges – The budget for 2010 is $109,308, down from the 2009 year-end estimate of $118,540, a decrease of $9,232 or 7.8%. 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 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 Operators 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, projects 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:

	2008 Actual	2009 Amended Budget	2010 Proposed Budget
491 – Miscellaneous Expense	$4,636	$6,000	$6,000
493 – Dues and Subscriptions	3,258	5,500	5,500
49R – Recruiting Expense	2,273	500	500
Total	$10,167	$12,000	$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 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 City
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 2010 is $160,579, up from the 2009 year-end estimate of $153,765, an increase of $6,814 or 4.4%. 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 2010 is $11,000, up from the 2009 year-end estimate of $7,000, an increase of $4,000 or 57.1%. This account is used to purchase trench excavation safety equipment and other construction equipment over $5,000.

Account 900 Interfund Payment for Services – The budget for 2010 of $259,626 up from the 2009 year-end estimate of $248,679, an increase of $10,947 or 4.4%. The details are as follows:

	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Rentals/M & O, Garage	$58,312	$80,720	$90,938
Rentals/Replacement, Garage	86,360	92,000	92,000
Rentals/M & O, Radios	500	1,500	1,500
Labor and Materials/Special Repairs	0	1,500	1,500
Rentals for Public Works Complex	71,528	72,959	73,688
Total	$216,700	$248,679	$259,626

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 of the communication services 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 2010 is $7,292,000, up from the 2009 year-end estimate of $7,031,000, an increase of $261,000 or 3.7%. The 2010 projected revenue includes the rate adjustment of 5.5% that was approved by Council in 2005.

Summary – The budget for 2010 is $2,099,104, up from the 2009 year-end estimate of $2,045,827, an increase of $53,277 or 2.6%.

SERVICE UNIT 341 – POTABLE WATER DISTRIBUTION

Service Unit - 341 Potable Water Distribution	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$765,747	$836,070	$585,536	$810,324	$834,105	99.8	102.9
120 Overtime	23,620	20,000	15,011	20,000	20,000	100.0	100.0
130 Special Pay	11,583	13,176	9,212	13,176	13,176	100.0	100.0
140 Retirement/Termination Cashout	11,766	0	1,337	1,338	12,546	*	937.7
Total	812,716	869,246	611,096	844,838	879,827	101.2	104.1
200 Personnel Benefits							
200 Personnel Benefits	311,524	327,944	221,618	315,505	318,687	97.2	101.0
280 Clothing And Miscellaneous	7,008	6,000	4,091	6,500	6,500	108.3	100.0
Total	318,532	333,944	225,709	322,005	325,187	97.4	101.0

	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
300 Supplies							
310 Office And Operating Supplies	99,801	103,115	86,741	103,000	103,000	99.9	100.0
320 Fuel Consumed	46,811	46,325	22,711	29,500	32,077	69.2	108.7
340 Items Purchased For Resale	226,454	210,000	165,999	210,000	210,000	100.0	100.0
350 Small Tools And Equipment	7,234	8,500	6,094	8,500	8,500	100.0	100.0
Total	380,300	367,940	281,546	351,000	353,577	96.1	100.7
400 Other Services And Charges							
410 Professional Services	1,116	2,200	906	2,200	2,200	100.0	100.0
420 Communications	9,650	11,263	5,065	8,440	9,208	81.8	109.1
430 Transportation/Training	1,821	3,500	1,803	3,000	3,500	100.0	116.7
440 Advertising	241	300	104	300	300	100.0	100.0
450 Operating Rentals And Leases	217	2,000	1,098	2,000	2,000	100.0	100.0
470 Public Utility Services	8,827	3,000	2,374	3,000	3,000	100.0	100.0
480 Repairs And Maintenance	59,701	86,500	41,773	86,500	76,500	88.4	88.4
490 Miscellaneous	10,166	12,000	9,230	12,500	12,000	100.0	96.0
4W0 Water Quality Tests	295	600	100	600	600	100.0	100.0
Total	92,034	121,363	62,454	118,540	109,308	90.1	92.2
530 State/County Taxes And Assessment	142,019	152,100	121,505	153,765	160,579	105.6	104.4
600 Capital Outlays							
630 Improvements Other Than Building	0	0	(30)	0	0	*	*
640 Machinery And Equipment	10,782	11,000	6,460	7,000	11,000	100.0	157.1
Total	10,782	11,000	6,430	7,000	11,000	100.0	157.1
900 Interfund Payment For Services							
950 Interfund Opt Rental And Leases	145,172	175,720	131,038	175,720	185,938	105.8	105.8
980 Interfund Garage/Plant Charges	71,528	72,959	54,719	72,959	73,688	101.0	101.0
Total	216,700	248,679	185,757	248,679	259,626	104.4	104.4
Total Expenditures - Srv Unt 341	$1,973,082	$2,104,271	$1,494,497	$2,045,827	$2,099,104	99.8	102.6
Revenues							
340 Charges For Good And Services	$6,517,706	$6,691,000	$5,370,350	$6,921,000	$7,192,000	107.5	103.9
370 Proprietary/Trust Gains And Other	133,049	110,000	73,725	110,000	100,000	90.9	90.9
Total Revenues - Srv Unt 341	$6,650,755	$6,801,000	$5,444,075	$7,031,000	$7,292,000	107.2	103.7

Service Unit 343 – Potable Water Supply

Performance Statistics - Potable Water Supply	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Millions of Gallons of Water Produced	4,437	4,388	4,500
Number of Water Quality Complaints	18	15	15
Percent of Water Meeting Disinfection Requirement	100%	100%	100%
Percent of Water Below Maximum Contaminate Levels	100%	100%	100%
Percent of Water Meeting Treatment Optimization Perf. Goal (1)	99.7%	99.7% (2)	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.

(2) This number based on water not meeting the TOP program due to a high turbidity event in June.

The 2010 proposed expenditures in this service unit are for the maintenance and operation of the domestic water supply at the Naches River Water Treatment Plant, intake structures, wells, reservoirs and booster pump stations.

Account 100 Salaries and Wages – The budget for 2010 of $585,585 is up from the 2009 year-end estimate of $533,967, an increase of $51,618 or 9.7%. 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 item includes an anticipated retirement.

Account 200 Personnel Benefits – The budget for 2010 of $195,663 is up from the 2009 year-end estimate of $190,296, an increase of $5,367 or 2.8%.

Account 300 Office and Operating Supplies – The budget for 2010 is $197,681, up from the 2009 year-end estimate of $194,200, an increase of $3,481 or 1.8%. There have been several large increases in chemical costs over the few last 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 Chlorhydrate used as a coagulant.

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

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

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 2010 is $332,780, up from the 2009 year-end estimate of $327,502, an increase of $5,278 or 1.6%.

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 Operator 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:

	2008 Actual	2009 Amended Budget	2010 Proposed Budget
491-Miscellaneous Expense	$5,050	$10,000	$10,000
493-Dues and Subscriptions	9,435	15,600	16,000
49R- Recruiting Expenses	1,394	500	500
Total	$15,879	$26,100	$26,500

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 Operator 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 2010 is $160,479, up from the same as the 2009 year-end estimate of $153,665, an increase of $6,814 or 4.4%. 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 2010 is $160,479, up from the same as the 2009 year-end estimate of $153,665, an increase of $6,814 or 4.4%. 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 950 Interfund Charges Equipment Rental – The budget for 2010 is $30,336, up from the 2009 year-end estimate of $29,849, an increase of $487 or 1.6%.

	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Rentals/M & O, Garage	$2,780	$3,849	$4,336
Rentals/Replacement Garage	25,400	25,400	25,400
Rentals/M & O Radios	200	600	600
Total	$28,380	$29,849	$30,336

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 of the communication systems service provided by the Public Safety Communication.

Summary – The 2010 budget is projected at $1,508,524, up from the 2009 year-end estimate of $1,429,479, an increase of $79,045 or 5.5%.

SERVICE UNIT 343 – POTABLE WATER SUPPLY

Service Unit - 343 Potable Water Supply	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$367,009	$517,514	$346,686	$493,595	$535,900	103.6	108.6
120 Overtime	49,201	30,000	38,256	40,000	40,000	133.3	100.0
130 Special Pay	36	72	345	372	72	100.0	19.4
140 Retirement/Termination Cashout	0	0	0	0	9,613	*	*
Total	416,245	547,586	385,288	533,967	585,585	106.9	109.7
200 Personnel Benefits							
200 Personnel Benefits	151,453	190,611	131,317	187,796	193,163	101.3	102.9
280 Clothing And Miscellaneous	2,534	2,500	1,201	2,500	2,500	100.0	100.0
Total	153,987	193,111	132,518	190,296	195,663	101.3	102.8

	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
300 Supplies							
310 Office And Operating Supplies	39,901	49,000	42,944	50,200	50,200	102.5	100.0
320 Fuel Consumed	5,758	7,098	3,294	4,000	4,481	63.1	112.0
350 Small Tools And Equipment	1,026	3,000	707	3,000	3,000	100.0	100.0
3A0 Liquid Alum Sulphate	62,333	60,000	50,886	60,000	60,000	100.0	100.0
3C0 Chemicals	33,554	35,000	31,062	35,000	35,000	100.0	100.0
3F0 Fluoride	37,497	27,000	31,623	32,000	35,000	129.6	109.4
3S0 Soda Ash	41,011	60,000	9,070	10,000	10,000	16.7	100.0
Total	221,080	241,098	169,587	194,200	197,681	82.0	101.8
400 Other Services And Charges							
410 Professional Services	1,128	3,000	0	3,000	3,000	100.0	100.0
420 Communications	3,173	4,148	1,742	2,707	2,999	72.3	110.8
430 Transportation/Training	750	1,400	1,050	1,400	1,400	100.0	100.0
440 Advertising	246	1,000	1,176	2,000	1,000	100.0	50.0
450 Operating Rentals And Leases	0	0	715	720	0	*	0.0
470 Public Utility Services	199,577	178,975	152,156	178,975	187,882	105.0	105.0
480 Repairs And Maintenance	35,842	50,000	32,622	50,000	50,000	100.0	100.0
490 Miscellaneous	15,879	25,500	23,889	26,100	26,500	103.9	101.5
4W0 Water Quality Tests	71,866	62,651	41,477	62,600	60,000	95.8	95.9
Total	328,461	326,674	254,828	327,502	332,780	101.9	101.6
530 State/County Taxes And Assessment	142,019	152,000	121,505	153,665	160,479	105.6	104.4
640 Machinery And Equipment	9,090	6,000	0	0	6,000	100.0	*
950 Interfund Opt Rental And Leases	28,380	29,849	22,535	29,849	30,336	101.6	101.6
Total Expenditures - Srv Unt 343	$1,299,263	$1,496,318	$1,086,261	$1,429,479	$1,508,524	100.8	105.5

Service Unit 348 – Capital Improvements

The 2010 proposed expenditures in this service unit are for 40% of the Water/Irrigation Engineer's compensation and benefits for the administration of the Capital Improvement Programs. 11% of an Engineering Division Construction Inspector's compensation and benefits.

Account 100 Salaries and Wages – The budget for 2010 is $41,371, up from the 2009 year-end estimate of $40,775, an increase of $596 or 1.5%.

Account 200 Personnel Benefits – The budget for 2010 is $11,027, up from the 2009 year-end estimate of $10,078, an increase of $949 or 9.4%.

Account 400 Other Services and Charges – The budget for 2010 is $3,766, the same as the 2009 year-end estimate.

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 Operator 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.

	2008 Actual	2009 Amended Budget	2010 Proposed Budget
491-Miscellaneous Expense	$589	$1,700	$1,700
493-Dues and Subscriptions	1,222	500	500
Total	$1,811	$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 Operator 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 and annual dues for the American Water Works Association.

Type	Purpose	Affected Staff/Area
Water Certification	Certification Renewal	Water/Irrigation Engineer
American Water Works Association	Annual Dues	All City

Revenue – The budget for 2010 is $88,000, the same as the 2009 year-end estimate. These revenues are from water connection charges and base irrigation charges.

SERVICE UNIT 348 – CAPITAL IMPROVEMENTS

Service Unit - 348 Capital Improvement	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$37,634	$40,268	$29,467	$39,775	$40,371	100.3	101.5
120 Overtime	66	1,000	28	1,000	1,000	100.0	100.0
Total	37,700	41,268	29,495	40,775	41,371	100.3	101.5
200 Personnel Benefits	9,123	10,324	8,373	10,078	11,027	106.8	109.4
400 Other Services And Charges							
420 Communications	249	619	108	66	66	10.6	100.0
430 Transportation/Training	546	1,500	1,014	1,500	1,500	100.0	100.0
490 Miscellaneous	1,811	2,200	2,172	2,200	2,200	100.0	100.0
Total	2,606	4,319	3,294	3,766	3,766	87.2	100.0
Total Expenditures - Srv Unt 348	$49,429	$55,911	$41,163	$54,618	$56,164	100.5	102.8
Revenues							
370 Proprietary/Trust Gains And Other	$115,653	$65,000	$64,833	$80,000	$80,000	123.1	100.0
Total Revenues - Srv Unt 348	$115,653	$65,000	$64,833	$80,000	$80,000	123.1	100.0

Service Unit 349 – Potable Water Administration

The 2010 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 2010 is $116,482, down from the 2009 year-end estimate of $121,607, a decrease of $5,125 or 4.2%.

Account 200 Personnel Benefits – The budget for 2010 is $30,210, down from the 2009 year-end estimate of $31,359, a decrease of $1,149 or 3.7%.

Account 400 Other Services and Charges – The budget for 2010 is $92,264, up from the 2009 year-end estimate of $90,832, an increase of $1,432 or 1.6%.

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. 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

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.

	2008 Actual	2009 Amended Budget	2010 Proposed Budget
491-Miscellaneous Expense	$852	$2,000	$2,000
493-Dues and Subscriptions	11,626	15,000	15,000
49I- Interest on Deposits	365	1,500	1,500
Total	$12,843	$18,500	$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 Association	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	Water Manager
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 2010 is $976,000, up from the 2009 year-end estimate of $939,640, an increase of $36,360 or 3.9%. Increases are due to a scheduled 5.5% revenue increase to rates in January, 2010.

Account 900 Interfund Charges – The budget for 2010 is $1,099,718, up from the 2009 year-end estimate of $1,041,967, an increase of $57,751 or 5.5%. 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 2010 is $2,314,675, up from the 2009 year-end estimate of $2,225,405, an increase of $89,270 or 4.0%.

SERVICE UNIT 349 – POTABLE WATER ADMINISTRATION

Service Unit - 349 Administration	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$114,157	$121,197	$84,845	$119,855	$114,730	94.7	95.7
120 Overtime	434	1,500	75	1,500	1,500	100.0	100.0
130 Special Pay	162	252	189	252	252	100.0	100.0
Total	114,753	122,949	85,108	121,607	116,482	94.7	95.8
200 Personnel Benefits	29,469	31,549	23,477	31,359	30,210	95.8	96.3
400 Other Services And Charges							
410 Professional Services	43,755	64,000	8,797	55,000	55,000	85.9	100.0
420 Communications	1,298	1,032	607	1,032	1,964	190.4	190.4
430 Transportation/Training	541	2,500	715	2,000	2,500	100.0	125.0
490 Miscellaneous	12,843	18,500	5,601	18,500	18,500	100.0	100.0
4O0 State Water Operating Permit	7,970	14,300	7,970	14,300	14,300	100.0	100.0
Total	66,407	100,332	23,689	90,832	92,264	92.0	101.6
540 Interfund Taxes And Assessments	883,411	910,000	737,935	939,640	976,000	107.3	103.9
900 Interfund Payment For Services							
960 Interfund Insurance Services	186,492	195,817	195,817	195,817	205,608	105.0	105.0
990 Interfund Administrative Charges	784,066	878,350	613,820	846,150	894,110	101.8	105.7
Total	970,558	1,074,167	809,636	1,041,967	1,099,718	102.4	105.5
Total Expenditures - Srv Unt 349	$2,064,598	$2,238,996	$1,679,846	$2,225,405	$2,314,675	103.4	104.0

Service Unit 645 – Interfund Distribution

The 2010 proposed expenditures in this service unit are for debt service payments and interfund transfers.

The budget for 2010 is $1,466,105, up from the 2009 year-end estimate of $1,189,752, an increase of $276,353 or 23.2%. Details of the service unit are as follows:

Expenditures	2008 Actual	2009 Amended Budget	2010 Proposed Budget	Date of Maturity
Kissel Well Inter-Government Loan-Principal	$22,274	$27,274	$0	07/01/09
Kissel Well Public Work Trust Fund-Interest	1,227	1,636	0	07/01/09
Transfer to CIP	500,000	400,000	800,000	n/a
1998 Water Bond	243,060	234,560	238,814	09/01/18
1998 Water/Wastewater Bond	45,144	44,974	44,574	09/01/11
Equity Transfer Fruitvale Wasteway	7,500	7,500	7,500	07/01/11
Equity Transfer Fair Avenue/I-82	31,558	31,558	31,558	07/01/15
Equity Transfer Swan Ave. / Fruitvale Water Mains	32,939	32,939	32,939	07/01/21
Water Treatment Plant Impr PW Trust Fund Loan	134,725	134,725	134,725	07/01/23
Water Treatment Plant Impr PW Trust Fund Loan Int	10,441	10,103	9,431	07/01/23
Drinking Water SRF Loan	47,073	46,541	46,541	10/01/25
Interest on Drinking Water SRF Loan	4,178	3,956	3,956	10/01/25
Utility Customer Service System	75,000	100,000	100,000	n/a
Gardner Park Well PWTF Loan	0	0	0	10/01/30
Gardner Park Well PWTF Loan Interest	0	0	5,079	10/01/30
Airport water/Wastewater Line SIED Payment (1)	8,356	8,826	9,323	06/01/12
Airport water/Wastewater Line SIED Interest Payment (1)	2,629	2,160	1,664	06/01/12
Total	$1,171,105	$1,086,752	$1,466,105	

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

SERVICE UNIT 645 – INTERFUND DISTRIBUTION

Service Unit - 645 Interfund Distribution	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
500 Intergovernmental Services							
550 Interfund Subsidies	$863,204	$779,534	$879,534	$879,534	$1,183,388	151.8	134.6
560 Interfund Transfers	71,997	71,997	71,997	71,997	71,997	100.0	100.0
Total	935,201	851,531	951,531	951,531	1,255,385	147.4	131.9
780 Intergovernmental Loans	217,428	217,366	217,898	217,366	190,590	87.7	87.7
830 Debt Service - External Ltd-Int	18,476	17,855	11,198	20,855	20,130	112.7	96.5
Total Expenditures - Srv Unt 645	$1,171,105	$1,086,752	$1,180,627	$1,189,752	$1,466,105	134.9	123.2
Revenues							
360 Miscellaneous Revenues	$10,986	$10,987	$10,986	$10,987	$10,987	100.0	100.0
Total Revenues - Srv Unt 645	$10,986	$10,987	$10,986	$10,987	$10,987	100.0	100.0

Service Unit 699 – Summary Revenue

Account 270 Estimated Beginning Unreserved Fund Balance – The budget for 2010 is $1,741,284, a $119,437 or 6.4% decrease from the 2009 year-end estimate of $1,860,721.

Account 360 Miscellaneous Revenue – The budget for 2010 is $10,350, down from the 2009 year-end estimate of $12,950, a decrease of 2,600 or 20.1%.

Account 380 Non-Revenue – The budget for 2010 is $1,500, down from the 2009 year-end estimate of $3,500, a decrease of $2,000 or 57.1%.

Total Revenue – The budget for 2010 is $1,753,134, a decrease of $124,037 or 6.6% from the 2009 year-end estimate of $1,877,171.

SERVICE UNIT 699 – SUMMARY REVENUE

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$1,889,503	$1,600,868	$1,860,721	$1,860,721	$1,741,284	108.8	93.6
360 Miscellaneous Revenues	20,000	20,350	4,001	12,950	10,350	50.9	79.9
380 Nonrevenues	4,990	1,500	3,355	3,500	1,500	100.0	42.9
Total Revenues - Srv Unt 699	$1,914,492	$1,622,718	$1,868,076	$1,877,171	$1,753,134	108.0	93.4

DOMESTIC WATER IMPROVEMENT – 477

Assistant City Manager ***Dave Zabell***
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 2010:

- Build a pump house for the new 3,000 gallons-per-minute well at Gardner Park, well completed in May 2009. 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.
- Complete the Water System Plan Update, that was started in the fall of 2009; due in 2010.
- 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 source water meters at three wells. The current meters do not meet the Department of Ecology accuracy requirements in the Water Right provisions.

The service units in this division are:

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

BUDGET SUMMARY

Dept 477 Domestic Water Improvement Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
348 Capital Improvement	$505,640	$2,380,100	$1,742,131	$1,920,200	$2,997,200	125.9	156.1
Revenue Summary By Service Unit							
348 Capital Improvement	$1,797,066	$1,700,000	$1,515,740	$1,515,740	$2,041,460	120.1	134.7
699 General Revenues	1,521,820	2,741,561	2,813,246	2,821,246	2,424,786	88.5	86.0
Total Revenues	$3,318,886	$4,441,561	$4,328,986	$4,336,986	$4,466,246	100.6	103.0

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
400 Other Services And Charges	14,323	50,000	62,629	87,500	50,000	100.0	1.7
500 Intergov Srvcs/Other Interfund	95,330	0	0	55,500	0	*	0.0
600 Capital Outlays	395,987	2,330,100	1,679,503	1,777,200	2,947,200	126.5	98.3
Total Expenditures	$505,640	$2,380,100	$1,742,131	$1,920,200	$2,997,200	125.9	100.0

EXPLANATORY NARRATIVE

Service Unit 348 – Capital Improvement

The total capital outlay for 2010 is $2,997,200 as detailed below.

Capital Outlay Capital Improvements 2010	477 Fund
Pump House for New well at Gardner Park (Project #2132)	$1,157,200
Water System Plan Update (Project #2258)	50,000
Design Water Plant Recycle Lagoons (Project #2259)	100,000
Water Main Replacement (Project #2288)	150,000
Automated Meter Reading (Project #2261)	1,500,000
Replace Source Water Meters at Wells (Project #2289)	40,000
Total Capital Outlay	$2,997,200

The total 477 Fund Domestic Water Capital Improvement budget for 2010 is $2,997,200, leaving a projected year-end balance of $1,469,046.

Funds budgeted in the 2009 year-end estimate and not spent will be brought forward to 2010.

SERVICE UNIT 348 – CAPITAL IMPROVEMENT

Service Unit - 348 Capital Improvement	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
400 Other Services And Charges							
410 Professional Services	$0	$25,000	$0	$25,000	$50,000	200.0	200.0
480 Repairs And Maintenance	14,323	25,000	62,629	62,500	0	0.0	0.0
Total	14,323	50,000	62,629	87,500	50,000	100.0	57.1
550 Interfund Subsidies	95,330	0	0	55,500	0	*	0.0
600 Capital Outlays							
640 Machinery And Equipment	0	500,000	3,323	50,000	1,500,000	300.0	3000.0
650 Construction Projects	395,987	1,830,100	1,676,179	1,727,200	1,447,200	79.1	83.8
Total	395,987	2,330,100	1,679,503	1,777,200	2,947,200	126.5	165.8
Total Expenditures - Srv Unt 348	$505,640	$2,380,100	$1,742,131	$1,920,200	$2,997,200	125.9	156.1
Revenues							
390 Other Financing Sources	$1,797,066	$1,700,000	$1,515,740	$1,515,740	$2,041,460	120.1	134.7
Total Revenues - Srv Unt 348	$1,797,066	$1,700,000	$1,515,740	$1,515,740	$2,041,460	120.1	134.7

Service Unit 699 – General Revenues

Revenue – The total projected revenue for 2010 is $2,049,460 and is comprised of a transfer from the Water operating fund of $800,000, interest earnings from investments of $8,000 and a $1,241,460 PWTF loan for the new well at Gardner Park. The Estimated Beginning Unreserved Fund Balance for 2010 is $2,416,786.

The total projected resources for 2010 are $4,466,246.

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$1,513,820	$2,733,561	$2,813,246	$2,813,246	$2,416,786	88.4	85.9
360 Miscellaneous Revenues	8,000	8,000	0	8,000	8,000	100.0	100.0
Total Revenues - Srv Unt 699	$1,521,820	$2,741,561	$2,813,246	$2,821,246	$2,424,786	88.5	86.0

IRRIGATION OPERATING FUND – 475

Assistant City Manager ***Dave Zabell***
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, Yakima Tieton Irrigation District and Old Union Ditch Company.

System operation and maintenance (O & M) program includes maintenance, cleaning, and repair of valves, transmission and distribution lines (wood, cast iron, ductile iron, PVC, asbestos cement, cement and others), water boxes, fish and debris 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 $0.0301 per square foot of lot. The rate includes an O & M component at $0.0161 per square foot and a capital improvement 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 shortfalls caused by ever increasing costs, by increasing the O & M portion of the rates by 5.5% each year for four years. The 2010 rate for service is $0.031 per square foot of lot. The rate includes an O & M component at $0.017 per square foot and a capital component at $0.0140 per square foot.

A Comprehensive System Plan, or road map, to upgrade and rehabilitate the irrigation systems, including 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 about $5,000,000 in late 2010 or early 2011 to fund the planned reconstruction of the General-308 System and the 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 be complete by the spring of 2010. A detailed description of work recently completed and work planned for the 2010 budget year is located in the Irrigation CIP 479 narrative. Phase 4 of the refurbishment plan will begin in the fall of 2010.

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.

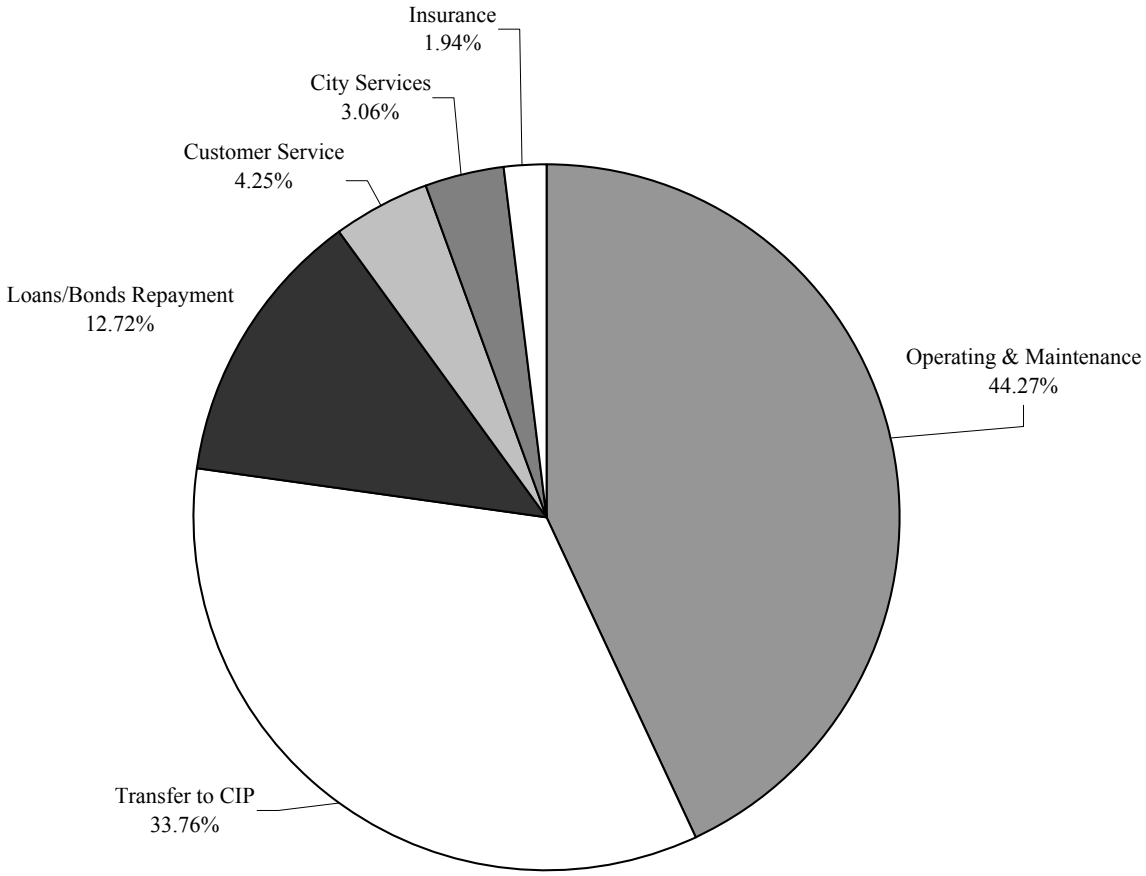
SUMMARY

The year-end balance for 2009 is estimated at $171,648. Revenues for the 2010 budget year are projected at $2,771,600. Estimated expenditures for 2010 are $2,758,394.

The service units in this division are:

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

2010 IRRIGATION OPERATING FUND
$2,758,394 - Total Expenditure Budget



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

AUTHORIZED PERSONNEL

Class Code	Position Title	2008 Actual	2009 Amended Budget	2010 Proposed Budget
7123	Department Assistant III (1)	1.00	0.00	0.00
7151	Water/Irrigation Div Admin Specialist (1)	0.00	1.00	1.00
8671	Irrigation Specialist I (2)	0.00	1.00	3.00
8672	Irrigation Specialist II (2)	4.00	3.00	1.00
8673	Irrigation Crew Leader	2.00	2.00	2.00
13401	Irrigation Supervisor	1.00	1.00	1.00
Total Personnel (3)		**8.00**	**8.00**	**8.00**

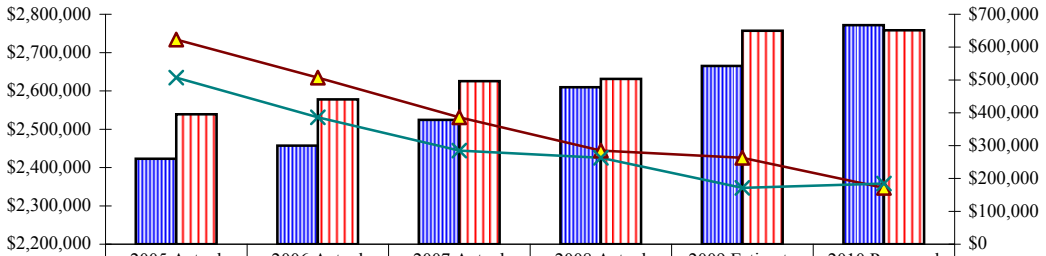
(1) Department Assistant III upgraded to Water/Irrigation Administration Specialist
(2) Irrigation Specialist I is an entry level position; upon certification there's an automatic upgrade to Irrigation Specialist II. One Irrigation Specialist II was replaced by an Irrigation Specialist I in 2009.
(3) Irrigation funds .27 FTE's in Codes (022) and Engineering (041).

BUDGET SUMMARY

Dept 475 Irrigation Operating Fund Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
342 Irrigation Supply	$1,332,572	$1,488,741	$1,070,394	$1,461,378	$1,460,960	98.1	100.0
645 Interfund Distribution	1,298,879	1,295,459	1,046,131	1,295,459	1,297,434	100.2	100.2
Total Expenditures	$2,631,451	$2,784,200	$2,116,525	$2,756,837	$2,758,394	99.1	100.1
Revenue Summary By Service Unit							
342 Irrigation Supply	$2,607,515	$2,664,200	$2,054,869	$2,664,000	$2,770,400	104.0	104.0
699 General Revenues	287,201	182,996	263,335	264,485	172,848	94.5	65.4
Total Revenues	$2,894,716	$2,847,196	$2,318,204	$2,928,485	$2,943,248	103.4	100.5

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	444,899	507,458	333,403	498,430	489,138	96.4	17.7
200 Personnel Benefits	163,206	177,500	123,989	173,919	175,835	99.1	6.4
Sub-Total Salaries and Benefits	608,105	684,958	457,392	672,348	664,973	97.1	24.1
300 Supplies	78,140	85,113	42,546	77,000	78,435	92.2	2.8
400 Other Services And Charges	366,663	390,948	320,418	386,108	391,907	100.3	14.2
500 Intergov Srvcs/Other Interfund	1,298,928	1,295,559	1,046,196	1,295,559	1,297,534	100.2	47.0
600 Capital Outlays	0	5,000	6,055	6,100	5,000	100.0	0.2
900 Interfund Payment For Services	279,615	322,622	243,918	319,722	320,545	99.4	11.6
Total Expenditures	$2,631,451	$2,784,200	$2,116,525	$2,756,837	$2,758,394	99.1	100.0

IRRIGATION OPERATING FUND FINANCIAL DATA



	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Proposed
Revenues	$2,422,804	$2,457,294	$2,524,231	$2,609,515	$2,665,220	$2,771,600
Expenditures	$2,538,940	$2,577,906	$2,625,516	$2,631,451	$2,756,837	$2,758,394
Beg Bal	$623,235	$507,099	$386,487	$285,202	$263,266	$171,649
End Bal	$507,099	$386,487	$285,202	$263,266	$171,649	$184,855

EXPLANATORY NARRATIVE

Service Unit 342 – Irrigation Supply

Performance Statistics - Irrigation Supply	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Feet of Irrigation Main Replaced by Irrigation Crew	6,100	4,000	4,500
Number of Irrigation Services Replaced	281	85	160
Number of Irrigation Main Leaks	80	47	50
Number of Service Work Orders	1,780	1,740	1,700

The 2010 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 2010 is $489,138, down from the 2009 year-end estimate of $498,430, a decrease of $9,292 or 1.9%. In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity.

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

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

Account 200 Personnel Benefits – Expenditures for 2010 is $175,835, up from the 2009 year-end estimate of $173,919, an increase of $1,916 or 1.1%. The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees' Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged. All of these changes net to an amount similar to the 2009 budget.

Account 300 Supplies – Expenditures for 2010 is $78,435, up from the 2009 year-end estimate of $77,000, an increase of $1,435 or 1.9%.

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 2010 is $391,907, up from the 2009 year-end estimate of $386,108, an increase of $5,799 or 1.5%.

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, 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:

	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Pacific Power	$64,428	$74,550	$78,278
Ditch Charges	778	1,000	1,000
Landfill Charges	220,619	225,000	230,000
Total	$285,825	$200,550	$309,278

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.

	2008 Actual	2009 Amended Budget	2010 Proposed Budget
491-Miscellaneous Expense	$6,000	$6,000	$6,000
493-Dues and Subscriptions	12,183	12,000	12,000
49R-Recruiting Expense	1,761	0	0
Total	$19,944	$18,000	$18,000

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 2010 is $100, the same as the 2009 year-end estimate.

Account 600 Capital Outlay – The budget for 2010 is $5,000, down from the 2009 year-end estimate of $6,100, a decrease of $1,100 or 18.0%. This line item is for the purchase of replacement pumps for various systems.

Account 900 Interfund Payment for Services – The budget for 2010 is $320,545, up from the 2009 year-end estimate of $319,722, an increase of $823 or 0.3%. The expenditures are detailed as follows:

	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Rentals/M & O - Garage	$17,473	$21,562	$16,393
Rentals/Replacement - Garage	35,000	35,000	20,000
Rentals/M & O - Radios	480	1,440	1,440
Labor and Materials/Special Repairs	0	500	500
City's General Liability Insurance	54,409	53,979	56,678
Interfund Charges Plant	6,418	6,546	6,612
City Services	70,033	85,195	92,922
Utility Billing Services	98,802	118,400	126,000
Total	$279,615	$322,622	$320,545

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 communication services 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 2010 is projected at $1,460,960, down from the 2009 year-end estimate of $1,461,378, a decrease of $418 or less than 0.1%.

Revenues – The proposed budget for 2010 is $2,770,400, up from the 2009 year-end estimate of $2,664,000, an increase of $106,400 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.

SERVICE UNIT 342 – IRRIGATION SUPPLY

Service Unit - 342 Irrigation Supply	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$417,565	$476,486	$310,982	$471,458	$460,421	96.6	97.7
120 Overtime	21,020	24,000	16,395	20,000	20,000	83.3	100.0
130 Special Pay	6,129	6,972	5,887	6,972	6,972	100.0	100.0
140 Retirement/Termination Cashout	185	0	139	0	1,745	*	*
Total	444,899	507,458	333,403	498,430	489,138	96.4	98.1
200 Personnel Benefits							
200 Personnel Benefits	160,549	175,200	122,650	171,619	173,535	99.1	101.1
280 Clothing And Miscellaneous	2,658	2,300	1,340	2,300	2,300	100.0	100.0
Total	163,206	177,500	123,989	173,919	175,835	99.1	101.1
300 Supplies							
310 Office And Operating Supplies	56,405	60,000	28,246	60,000	60,000	100.0	100.0
320 Fuel Consumed	19,571	21,113	10,426	13,000	14,435	68.4	111.0
350 Small Tools And Equipment	2,164	4,000	3,874	4,000	4,000	100.0	100.0
Total	78,140	85,113	42,546	77,000	78,435	92.2	101.9
400 Other Services And Charges							
410 Professional Services	13,654	13,000	1,568	10,000	8,000	61.5	80.0
420 Communications	3,793	4,198	2,473	4,198	3,929	93.6	93.6
430 Transportation/Training	121	1,500	73	1,000	1,000	66.7	100.0
440 Advertising	33	500	0	500	500	100.0	100.0
450 Operating Rentals And Leases	0	1,200	0	1,200	1,200	100.0	100.0
470 Public Utility Services	285,825	300,550	290,649	300,550	309,278	102.9	102.9
480 Repairs And Maintenance	43,293	50,000	9,042	50,000	50,000	100.0	100.0
490 Miscellaneous	19,943	20,000	16,614	18,660	18,000	90.0	96.5
Total	366,663	390,948	320,418	386,108	391,907	100.3	101.5

	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
530 State/County Taxes And Assessment	49	100	65	100	100	100.0	100.0
630 Improvements Other Than Building	0	5,000	6,055	6,100	5,000	100.0	82.0
900 Interfund Payment For Services							
950 Interfund Opt Rental And Leases	52,953	58,502	43,860	58,502	38,333	65.5	65.5
960 Interfund Insurance Services	51,409	53,979	53,979	53,979	56,678	105.0	105.0
980 Interfund Garage/Plant Charges	6,418	6,546	4,908	6,546	6,612	101.0	101.0
990 Interfund Administrative Charges	168,835	203,595	141,171	200,695	218,922	107.5	109.1
Total	279,615	322,622	243,918	319,722	320,545	99.4	100.3
Total Expenditures - Srv Unt 342	$1,332,572	$1,488,741	$1,070,394	$1,461,378	$1,460,960	98.1	100.0
Revenues							
310 Taxes	($21)	$50	$0	$0	$0	0.0	*
340 Charges For Good And Services	2,607,390	2,664,000	2,054,869	2,664,000	2,770,400	104.0	104.0
360 Miscellaneous Revenues	146	150	0	0	0	0.0	*
Total Revenues - Srv Unt 342	$2,607,515	$2,664,200	$2,054,869	$2,664,000	$2,770,400	104.0	104.0

Service Unit 645 – Interfund Distribution Expense

The 2010 proposed expenditures in this service unit are for debt service payments and interfund transfers.

The budget for 2010 is $1,297,434, up from the 2009 year-end estimate of $1,295,459, an increase of $1,975 or 0.2%. Details of the service unit are as follows:

Expenditures	2008 Actual	2009 Amended Budget	2010 Proposed Budget	Date of Maturity
Transfer to CIP	$896,926	$881,000	$881,000	N/A
Fruitvale Canal	33,750	33,750	33,750	7/01/2011
Irrigation Bond Debt Service	318,203	320,709	322,684	9/01/2034
Utility Billing System	50,000	60,000	60,000	N/A
Total	$1,298,879	$1,295,459	$1,297,434	

SERVICE UNIT 645 – INTERFUND DISTRIBUTION EXPENSE

Service Unit - 645 Interfund Distribution	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
550 Interfund Subsidies	$1,298,879	$1,295,459	$1,046,131	$1,295,459	$1,297,434	100.2	100.2
Total Expenditures - Srv Unt 645	$1,298,879	$1,295,459	$1,046,131	$1,295,459	$1,297,434	100.2	100.2

Service Unit 699 – General Revenue

Account 270 Estimated Beginning Unreserved Fund Balance – The budget for 2010 is $171,648, down from the 2009 year-end estimate of $263,265, a decrease of $91,617 or 34.8%.

Account 360 Miscellaneous Revenue – The budget for 2010 is $1,050, the same as the 2009 year-end estimate.

Total Revenue – The budget for 2010 is $172,848, down from the 2009 year-end estimate of $264,485, a decrease of $91,637 or 34.6%.

SERVICE UNIT 699 – GENERAL REVENUE

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$285,201	$181,946	$263,265	$263,265	$171,648	94.3	65.2
360 Miscellaneous Revenues	2,000	1,050	70	1,220	1,200	114.3	98.4
Total Revenues - Srv Unt 699	$287,201	$182,996	$263,335	$264,485	$172,848	94.5	65.4

IRRIGATION IMPROVEMENT – 479

Assistant City Manager ***Dave Zabell***
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 is derived from the capital improvement portion of the rates and 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 road map 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 and will be complete in the spring of 2010. Phase 4, replacement of the remaining neighborhood distribution mains, will begin the fall of 2010.

Proposed Capital Projects for 2010:

- 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.
- Replacement of the Capital Hill System.
- Phase 4 of the General – 308 irrigation system improvement project

The service units in this division are:

Service Unit 348 – Capital Improvement
Service Unit 645 – Interfund Distributions
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 479 Irrigation System Improvement Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
348 Capital Improvement	$2,382,786	$2,986,700	$773,452	$1,398,500	$2,600,000	87.1	185.9
Revenue Summary By Service Unit							
645 Interfund Distribution	$896,926	$881,000	$711,849	$881,000	$881,000	100.0	100.0
699 General Revenues	4,539,395	3,779,937	3,065,814	3,078,536	2,586,036	68.4	84.0
Total Revenues	$5,436,322	$4,660,937	$3,777,663	$3,959,536	$3,467,036	74.4	87.6

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
500 Intergov Srvcs/Other Interfund	31,777	0	0	18,500	0	*	0.0
600 Capital Outlays	2,351,009	2,986,700	773,452	1,380,000	2,600,000	87.1	100.0
Total Expenditures	$2,382,786	$2,986,700	$773,452	$1,398,500	$2,600,000	87.1	100.0

EXPLANATORY NARRATIVE

Service Unit 348 – Capital Improvement

Capital Outlay Capital Improvements 2010	479 Fund
Fruitvale Canal Diversion Study (Project 2010)	$200,000
Phase Three of the General-308 Rebuild (Project #2180)	900,000
Capital Hill System Replacement (Project #2257)	1,200,000
Phase Four of the General-308 Rebuild (Project #2180)	300,000
Total Capital Outlay	$2,600,000

SERVICE UNIT 348 – CAPITAL IMPROVEMENT

Service Unit - 348 Capital Improvement	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
550 Interfund Subsidies	$31,777	$0	$0	$18,500	$0	*	0.0
650 Construction Projects	2,351,009	2,986,700	773,452	1,380,000	2,600,000	87.1	188.4
Total Expenditures - Srv Unt 348	$2,382,786	$2,986,700	$773,452	$1,398,500	$2,600,000	87.1	185.9

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.

SERVICE UNIT 645 – INTERFUND DISTRIBUTIONS

Service Unit - 645 Interfund Distribution	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
390 Other Financing Sources	$896,926	$881,000	$711,849	$881,000	$881,000	100.0	100.0
Total Revenues - Srv Unt 645	$896,926	$881,000	$711,849	$881,000	$881,000	100.0	100.0

Service Unit 699 – General Revenues

The total 479 Fund Irrigation Capital Improvement expenditure amount for 2010 is $2,600,000, which, when subtracted from 2010 projected total resources of $3,467,036, will leave a balance of $867,036 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 late 2010 or early 2011.

Funds budgeted in the 2009 year-end estimate and not spent will be brought forward to 2010.

SERVICE UNIT 699 – GENERAL REVENUES

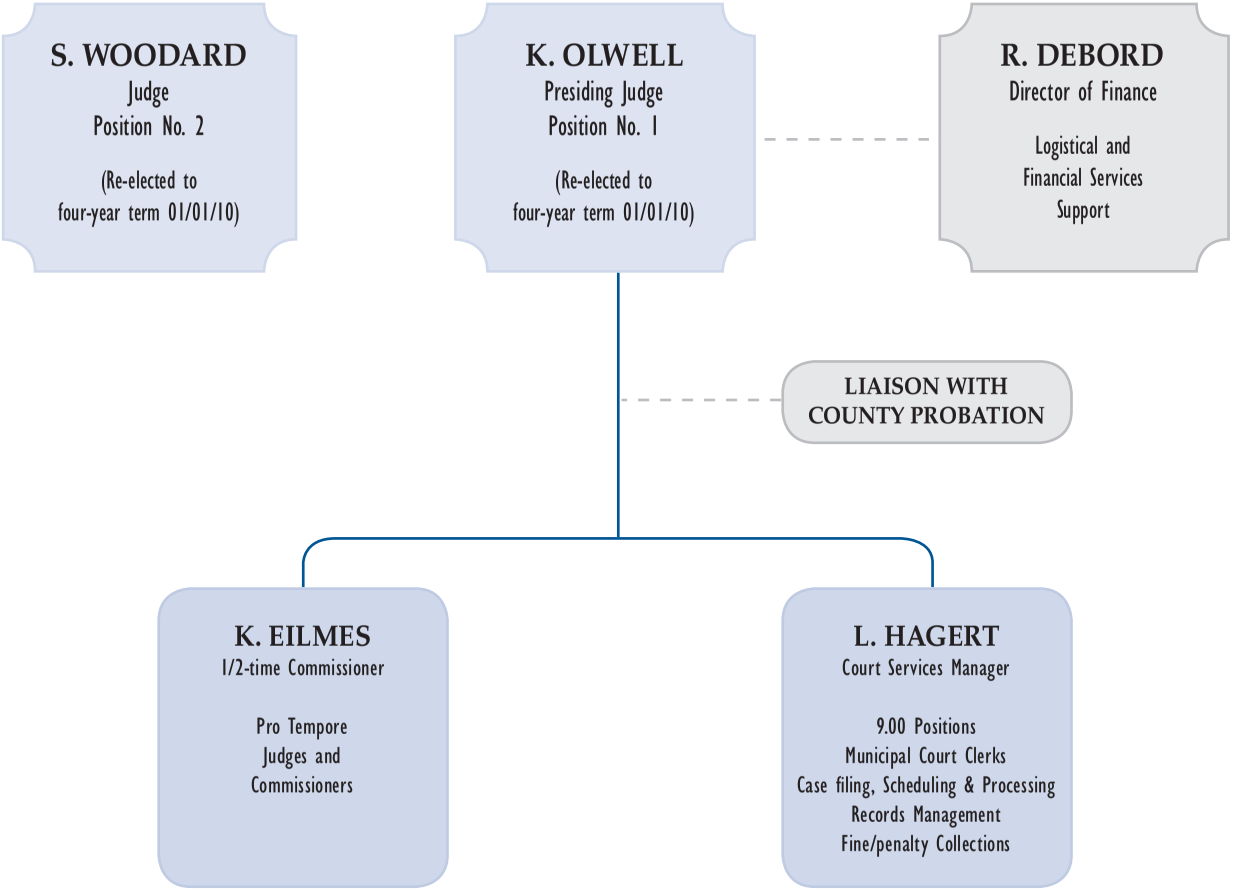
Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$4,511,271	$3,754,937	$3,053,536	$3,053,536	$2,561,036	68.2	83.9
360 Miscellaneous Revenues	28,124	25,000	12,278	25,000	25,000	100.0	100.0
Total Revenues - Srv Unt 699	$4,539,395	$3,779,937	$3,065,814	$3,078,536	$2,586,036	68.4	84.0

Municipal Court

018 Municipal Court
038 Probation Services

MUNICIPAL COURT

2009 Budgeted Staffing Levels



MUNICIPAL COURT – 018

GENERAL FUND

Judge	***Kelley C. Olwell, Presiding***
Judge	***Susan J. Woodward***
Court Services Manager	***Linda Hagert***

DEFINITION

This division is responsible for operation of the Yakima Municipal Court.

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.

The service units in this division are:

Service Unit 103 – Criminal Justice Sales Tax
Service Unit 129 – Administration

AUTHORIZED PERSONNEL

Class Code	Position Title	2008 Actual	2009 Amended Budget	2010 Proposed Budget
1412	Municipal Court Commissioner	0.50	0.50	0.50
1413	Municipal Court Judge	2.00	2.00	2.00
1421	Court Services Manager	1.00	1.00	1.00
1422	Municipal Court Clerk	8.00	8.00	8.00
1424	Municipal Court Cashier (1)	1.00	1.00	0.00
1430	Deputy Court Services Manager	1.00	0.00	0.00
Total Personnel		**13.50**	**12.50**	**11.50**

(1) A Municipal Court Cashier was laid off in 2010 due to budget constraints.

BUDGET SUMMARY

Dept 018 Municipal Court Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
103 Criminal Justice Sales Tax .3% Inc	$172,743	$252,821	$157,794	$242,101	$239,692	94.8	99.0
129 Administration	1,029,385	1,068,483	797,066	1,072,295	1,023,078	95.8	95.4
Total Expenditures	$1,202,128	$1,321,304	$954,860	$1,314,396	$1,262,770	95.6	96.1

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	764,027	850,150	621,315	848,358	816,927	96.1	64.7
200 Personnel Benefits	189,530	208,864	171,319	217,368	197,984	94.8	15.7
Sub-Total Salaries and Benefits	953,557	1,059,014	792,634	1,065,726	1,014,911	95.8	80.4
300 Supplies	25,155	35,000	24,405	35,000	35,000	100.0	2.8
400 Other Services And Charges	196,994	204,290	118,669	190,670	189,860	92.9	15.0
500 Intergov Srvcs/Other Interfund	26,422	23,000	19,152	23,000	23,000	100.0	1.8
Total Expenditures	$1,202,128	$1,321,304	$954,860	$1,314,396	$1,262,770	95.6	100.0

EXPLANATORY NARRATIVE

Performance Statistics - Municipal Court - Infractions (Non-Criminal)	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Filings and Hearings			
Infractions Filed	11,116	11,335	11,335
Violations Charged	14,591	14,445	14,445
Mitigation Hearings	1,527	1,150	1,150
Contested Hearings	342	330	330
Show Cause Hearings	147	120	120
Other Hearings On Record and Deferred Findings	4,233	4,055	4,055
Total Filings and Hearings	31,956	31,435	31,435
Dispositions			
Infractions Paid	2,948	2,645	2,645
Failure to Respond	2,891	3,450	3,450
Committed	4,888	3,590	3,590
Not Committed	224	205	205
Dismissed	2,278	2,610	2,610
Amended	16	11	11
Total Disposed	13,245	12,511	12,511
Municipal Court Infraction Revenue [1]	$960,953	$1,100,000	$1,100,00

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

Performance Statistics - Municipal Court - Criminal	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Filings			
Citations Filed	5,992	6,340	6,340
Violations Charged	7,130	7,975	7,975
Trial Settings			
Non Jury Trials Set	13	12	12
Jury Trials	2,533	2,730	2,730
Proceedings			
Arraignments	4,661	4,894	4,894
Non Jury Trials	2	0	0
Jury Trials	18	28	28
Other Hearings	7,838	8,865	8,865
Dispositions			
Bail Forfeitures	74	66	66
Guilty	3,469	3,575	3,575
Not Guilty	7	10	10
Dismissed	2,612	3,260	3,260
Amended	514	490	490
Deferred/Driver	612	813	813
Prosecution Resumed	129	175	175
Total Disposed	7,417	8,389	8,389

Salary/Benefits

Salary & Benefits – In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity.

The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees' Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged. All of these changes net to an amount similar to the 2009 budget.

Service Unit 103 – Criminal Justice Sales Tax

The 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 2009 year-end estimate includes funding for the two Municipal Court Clerk positions, the ½ time Court Commissioner and costs for other accounts which support this service unit such as, the building security contract and interpreter fees.

Account 110 Salaries and Wages – The 2009 budget of $127,016 represents a full year cost of two Municipal Court Clerk positions and a ½ time Court Commissioner.

The 2010 budget of $130,524 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 2010 reflects no change from the 2009.

Account 200 Personnel Benefits – The 2010 budget of $40,168 reflects a decrease of $5,917 below the 2009 year-end estimate of $46, 085. This decrease is the result of a 33% reduction in the contributions for PERS.

Account 300 Small Tools and Equipment – The 2009 year-end estimate is $18,000. The 2010 budget remains at $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 $48,000 for 2010 reflects no change over the 2009 year-end estimate of $48,000. This line item represents building security, interpreter services, witness and juror fees associated with processing the court's caseload.

SERVICE UNIT 103 – CRIMINAL JUSTICE SALES TAX

Service Unit - 103 Crmnl Justice Sls Tx .3%	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$89,929	$128,883	$95,002	$127,016	$130,524	101.3	102.8
120 Overtime	873	3,000	1,569	3,000	3,000	100.0	100.0
Total	90,802	131,883	96,571	130,016	133,524	101.2	102.7
200 Personnel Benefits	25,682	42,939	30,616	46,085	40,168	93.6	87.2
310 Office And Operating Supplies	6,740	18,000	17,389	18,000	18,000	100.0	100.0
400 Other Services And Charges							
410 Professional Services	49,518	58,000	13,218	48,000	48,000	82.8	100.0
430 Transportation/Training	0	2,000	0	0	0	0.0	*
Total	49,518	60,000	13,218	48,000	48,000	80.0	100.0
Total Expenditures - Srv Unt 103	$172,743	$252,821	$157,794	$242,101	$239,692	94.8	99.0

Service Unit 129 – Administration

Account 110 Salaries and Wages – The budget of $628,403 for 2010 reflects a $34,939 decrease from the 2009 year-end estimate of $663,342 and $34,865 less than the amended budget of $663,268. In June 2008 a Municipal Court Cashier position was created and filled. The decrease in this line represents the lay off of the Municipal Court Cashier position for 2010.

Account 120 Overtime – The 2010 projected budget is $55,000. There is no change from the 2009-year-end estimate. This 2010 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 2010, Personnel Benefits decreased to $157,816 from the 2009 budget of $171,283. See explanation regarding Personnel Benefits above.

Account 300 Supplies – The budget for 2010 is $17,000, which reflects no change from the 2009 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 2010, this line item is budgeted at $105,000. This amount reflects no change from the 2009 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 2009 budget of $12,340. Year-end estimate for 2009 is $10,720. This is a decrease of $1,620 from the 2009 amended budget. For 2010, $9,910 is budgeted which is a $2,430 decrease from the 2009 budget.

Account 490 Miscellaneous – This line item, which is estimated at $22,200 for 2009 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 2010 the budget has not changed from the year-end estimate.

Miscellaneous Expenses	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Printing	$12,343	$12,000	$12,000
Dues and Subscriptions	4,395	5,000	5,000
Recruiting Expense	805	500	500
Miscellaneous other	4,942	4,700	4,700
Total	$22,485	$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 2009 year-end estimate for this account is $23,000, and the 2010 proposed budget is $23,000.

SERVICE UNIT 129 – ADMINISTRATION

Service Unit - 129 Administration	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$616,040	$661,107	$484,145	$661,182	$626,963	94.8	94.8
120 Overtime	55,992	55,000	38,939	55,000	55,000	100.0	100.0
130 Special Pay	1,115	2,160	1,660	2,160	1,440	66.7	66.7
140 Retirement/Termination Cashout	79	0	0	0	0	*	*
Total	673,225	718,267	524,744	718,342	683,403	95.2	95.1
200 Personnel Benefits	163,848	165,925	140,703	171,283	157,816	95.1	92.1
300 Supplies							
310 Office And Operating Supplies	16,678	16,000	6,800	16,000	16,000	100.0	100.0
350 Small Tools And Equipment	1,736	1,000	215	1,000	1,000	100.0	100.0
Total	18,414	17,000	7,015	17,000	17,000	100.0	100.0
400 Other Services And Charges							
410 Professional Services	111,920	105,000	80,944	105,000	105,000	100.0	100.0
420 Communications	9,188	12,340	6,077	10,720	9,910	80.3	92.4
430 Transportation/Training	971	4,500	2,569	4,500	4,500	100.0	100.0
480 Repairs And Maintenance	2,913	250	1,663	250	250	100.0	100.0
490 Miscellaneous	22,485	22,200	14,199	22,200	22,200	100.0	100.0
Total	147,476	144,290	105,451	142,670	141,860	98.3	99.4
510 Intergovernment Professional Svc	26,422	23,000	19,152	23,000	23,000	100.0	100.0
Total Expenditures - Srv Unt 129	$1,029,385	$1,068,483	$797,066	$1,072,295	$1,023,078	95.8	95.4

PROBATION SERVICES – 038

GENERAL FUND

JUDGE ***KELLEY C. OLWELL, PRESIDING***

DEFINITION

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 continued to pay salary disparity by the terms of the inter-local agreement for up to three years from January 1, 2006. The City continues to contract with the County to provide Probation services for convicted offenders sentenced by the Municipal Court to probation. However, the probationers are required to pay the County directly for the service, therefore, the City is no longer obligated to subsidize the probation program for 2010.

BUDGET SUMMARY

DEPT 038 PROBATION CENTER EXPENDITURE SUMMARY BY SERVICE UNIT	(1) 2008 ACTUAL	(2) 2009 AMENDED BUDGET	(3) 2009 ACTUAL 9/30/2009	(4) 2009 ESTIMATED YEAR-END	(5) 2010 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % CHNG FROM 4 TO 5
134 Probation	$24,177	$25,000	$18,750	$25,000	$0	0.0	0.0
TOTAL EXPENDITURES	$24,177	$25,000	$18,750	$25,000	$0	0.0	0.0

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Finance

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FINANCE

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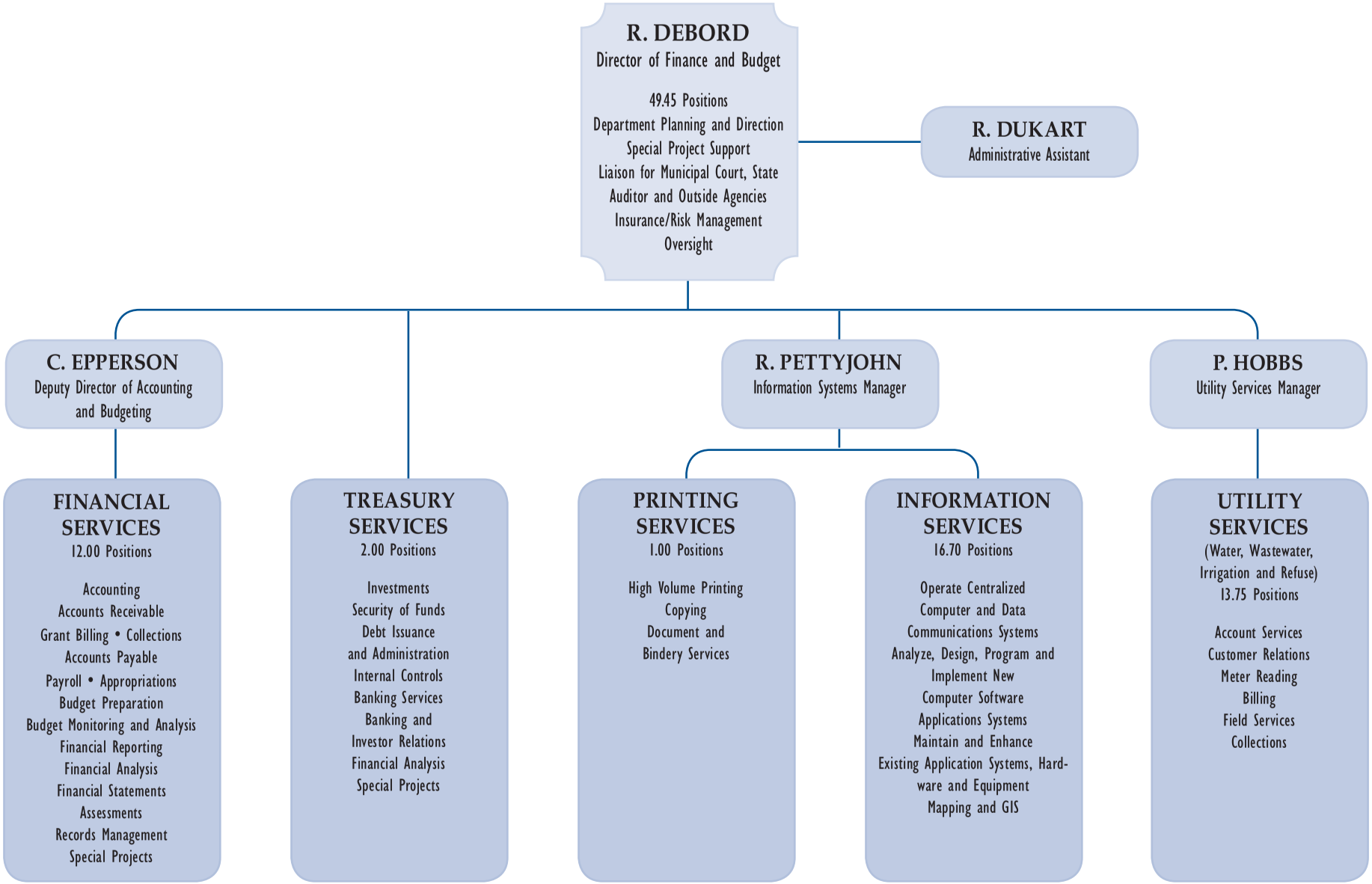


MESSAGE FROM THE DIRECTOR

FINANCE DIRECTOR **RITA DEBORD**

THE FINANCE DEPARTMENT CONSISTS OF THREE DIVISIONS:
(A) FINANCIAL SERVICES (B) UTILITY CUSTOMER SERVICES AND (C) INFORMATION SYSTEMS

The employees of the Information Systems, Financial Services and Utility Customer Services Divisions have accomplished many significant achievements and experienced many challenges during 2009. The Department staff is appreciative of the opportunities we have had this past year to serve the citizens of the City of Yakima, City Council and the City Manager; we take our responsibilities very seriously - as we all want the very best for the City and surrounding areas where we live, work and play.

The Finance Department's total 2010 proposed budget is approximately $5.1 million; or approximately 8.5% of the total 2010 proposed General Government Budget (down from 8.6% and 8.7% in 2009 and 2008, respectively).
This budget is comprised of:

a. $1.5 million – Financial Services *(2.5% of total Gen. Gov.)*;
b. $2.3 million – Information Systems *(3.9% of total Gen. Gov.)*, and
c. $1.3 million – Utility Customer Services *(2.1% of total Gen. Gov. and approximately 4.0% of Utility operating revenues – Water, Irrigation, Wastewater & Refuse)*

Each of these Divisions performs day-to-day activities which are essential to City operations and that consume significant staff time and energies – too many activities to list here. However, in addition to the normal day to day work of these three divisions, employees accomplished numerous major achievements during the year, including the following:

A. COUNCIL APPROVED MAJOR POLICY ISSUES - UPDATE

- ***Finance / Utility Services Divisions' Reorganization (2009)*** – Near completion: In 2008, staff proposed and Council authorized (subject to Civil Service Commission approval, which was obtained in July 2009) the consolidation of the Treasury Cashier and Utility Services Representative positions - as the fourth component of a larger Department reorganization.

  Most of the steps necessary to accomplish this consolidation have been completed. To accomplish this consolidation necessitated:

  1. Working through the civil service hiring process to establish a register for the two additional Utility Services Representative positions; this was required under Civil Service rules, even though there were two filled Cashier positions that were being eliminated as part of this consolidation. This has been completed and the two positions have been filled;

  2. A remodel of existing space in Utility Services and Treasury areas within City Hall. The remodel is 98% complete, at this time;

3. Significant training of all Utility Service Representatives – some training has begun; however, it is somewhat restricted pending the implementation of the new Utility Services System (which is scheduled for late 2009 or early 2010 – see below for more details on the status of the system implementation.)

- ***Utility Customer Service System (2006 / 2008)*** – In progress: In July 2008, the City entered into an agreement with Paladin Data to purchase their Permitting and Code Administration Systems and for the development of a new Utility Customer Service System (UCSS). The Permitting and Code Administration modules have been implemented and are performing very well; a beta version of the UCSS was delivered in October and is currently undergoing preliminary testing. The UCSS is targeted for implementation in late 2009 or early 2010, depending on results of current system tests.

- ***Electronic Bill-Pay System (2007 / 2009)*** – In progress: During 2007 staff prepared and released a Request for Proposal (RFP) for electronic payment (debit & credit) services; in 2008 staff received 5 vendor responses to the (RFP) and reviewed all that met the requirements. Staff was unable to negotiate an acceptable agreement with the first "vendor of choice" and in late 2008 moved to discussions with a second vendor. These negotiations were successful, and in March of 2009 the City entered into an agreement with U.S. Bank for these services and began the implementation process.

  A "quiet implementation" is scheduled for early November, 2009. At that time, debit and credit card payments will be accepted on a limited basis for the following transaction types: a) at the counter for Permits and Licenses fees on 2nd Floor in City Hall, (b) Online (Internet) for select Permits, and (c) at the counter on 1st floor in City Hall for Utility bills and a few miscellaneous Other City Services (i.e.: transit passes, parking passes, and dog licenses). Once staff is comfortable that all processes are working properly, this first Phase for acceptance of electronic payments will be formally implemented, announced to the public and made available on a regular basis. (It should be noted that some electronic payment services will not be implemented until after the new Utility system has been implemented.)

  Project History: The primary purpose of the installation of a new Debit and Credit card payment system was for the payment of Utility bills. The use of credit and debit cards by City utility customers was in turn tied to the completion and implementation of the billing portion of the new Utility Customer Service System project (discussed above).

  As the UCSS project progressed, additional uses for the electronic payment system related to the Utility System were quickly identified: namely that the Utility System Project could be expanded to accommodate electronic payments of Permits and License fees.

  Concurrently, the electronic card payment effort was also expanded to include Permit and License payments as well as for the City's Parking Meters payments. The Parking Meter card payment setup was completed and operational in late August 2009; however, the system has not been "turned on" pending execution of a contract for parking services. The work for Permits and License's included both the effort to accept card payments On-line, through the City's website, and at the Counter. By first implementing electronic payments for Parking Meters and then for Permits and Licenses, the City stood to gain experience with card payments on lower volume revenue activity before implementing the bigger, more visible Utility debit and credit card payment systems.

- ***E-mail Management & Archiving System (2008)*** – Completed: This is an e-mail management and archiving system that will 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 commenced. The system was fully operational throughout the City in early 2009.

- ***Records Management System (2009)*** – Implementation Completed: – This is a Document and Records Management software program for use by the City Clerk's office to assist in managing the City's "official" records, including; ordinances, resolutions, contracts and any correspondence and other documents related to official City Council business. The system was installed in the spring 2009 with configuration and training occurring during the summer. The City Clerk's office is loading current information into the system as received, and loading and indexing historical documents into the system. As time allows, this system will be expanded into other departments that create and maintain official documents.

- ***Time and Attendance System (2007)*** – In progress: An automated, city-wide time management system for employee time entry. The new system will automate the entry of time cards and related approval workflow. The system was installed earlier this year and is currently being tested through parallel operation with the existing paper-based time keeping system. Because of the critical nature of the system and need for accuracy, an extended testing period is required. Staff is also taking this opportunity to review various related administrative policies and practices with the intent of incorporating any modifications into the new system.

B. Other major Projects / Accomplishments - Update

- ***Integrated (Regional) Public Safety System Task Force (IPSS) Project*** – Performed financial research and analysis, provided financial and technical support, and Project Management and Task Force Committee support. Additionally, several members of the Information Systems Division functioned as key members of the Task Force, serving on various committees. Major work accomplishments in 2009 include: vendor demonstrations and analysis, commencement of contract negotiations and project organization and administration.

  Evaluations of vendor demonstrations were performed by multiple committees consisting of individuals from public safety and related agencies throughout the county; resulting in the selection of a preferred vendor for the Prosecutor's system and the balance of the Public Safety Systems.

  Note: as part of the first phase of the Safe Community Action Plan, in 2007 Council approved funding of approximately $165,000 for the purchase and implementation of a Case Management System for the Prosecutor's office. In 2009, the City received notice of a $500,000 Federal grant for the public safety system project. While this will not cover the full costs of the project, it is sufficient to keep the project moving forward at this time.

- ***Budget Support*** – provided significant support in two major areas in 2009 - over and above the normal budget related activities: (a) due to the severity of the national recession and the impacts on our local economy, spent countless hours monitoring and reviewing city revenues and expenditures throughout the year, and administering mid-year and year-

end budget reductions as well as proposed reductions for 2010; and (b) devoted significant time, effort and resources in assisting City Council in their efforts to transition to the "Priorities of Government" model for preparing and presenting the City's 2009 and 2010 budget. Analyzed methodologies, reviewed current City and County policies and practices, researched existing technology software system capabilities, etc., in an effort to development budget processes, materials and information for use by City Council and City Staff in transitioning to this new model.

- ***Financial Statements*** – Prepared/submitted the 2008 financial statements / schedules to the State Auditors - although the auditors have not yet officially released the results of their audit, Staff anticipates receiving an Unqualified Opinion on the 2008 Financial Audit - the highest rating achievable.

- ***Debt Issuance*** – In August 2009, issued LTGO Bonds to help support the expansion of the Capitol Theatre. The bond proceeds, approximately $6.9 million, will fund construction of a 9,500 sf basement, Production Center, Black Box Theatre and utility work.

- ***Credit Rating*** – as part of the bond issuance process, Standard and Poor's rating agency, evaluated the City's credit and re-affirmed the City's "A Plus" credit rating with a "stable outlook". Credit strengths listed in their report included a "track record of very strong general fund balances; Good financial policies and practices, including a minimum general fund balance threshold…"

  This credit rating indicates 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".

- ***LEOFF Pension System Upgrades*** – Staff from the Finance, Information Systems divisions and from the City Clerk's office worked together to update the current pension system in an effort to streamline work for both the Clerk's office and Finance staff, and to provide direct deposit of pension checks; direct deposit was implemented for Fire and Police pension payments in September 2009. After only 2 months, approximately 70% of the pension payments are made electronically allowing increased safety and timeliness of payments. The next step in the project is to fully automate the interface to the banking system; this step should be completed in early 2010.

- ***New Purchasing / VISA Card Program*** - Transition of the City's current "purchase credit card program" (P-Cards) to a new Bank vendor was initialized on October 1, 2009. Prior to transition, work was performed to adopt expanded use of the new P-Cards features in order to earn maximum rebates offered by the vendor: New procedures for paying the City's high invoice / high dollar vendors is being worked on, online administration and management of card limits and usage are in place, and steps are being taken to replace the City's VISA credit card program.

- ***Electronic Parking Meter System*** – Worked closely with Purchasing and Public Works staff to accomplish parking changes in downtown Yakima; including configuring the new electronic parking "meters" to accept both electronic payment and coins.

- ***Purchasing Consolidation*** – The City and County have entered into an agreement whereby the City will perform purchasing activities for the County. Part of the effort to consolidate this function between these jurisdictions includes the necessity to implement a new E-Purchasing system. This entails replacing the City's existing purchasing system – which is intricately tied to other City systems; most critically the general ledger and work order (AIMMS) systems of the City. Both Finance and Information Systems division staff spent a considerable amount of time researching system needs, options and other logistical issues associated with this consolidation effort. (This research culminated in a proposal to replace the City's purchasing, general ledger and work order systems as part of the overall purchasing system replacement project.)

- ***Infrastructure / On-Line Hardware & Software Inventory System*** – Implemented an automated, on-line inventory system for Information System assets. This system interrogates all equipment on the data communications network to develop and maintain a real-time inventory of both hardware and software assets. This system is used to update and maintain inventory between physical inventory counts and maintains an accurate count of software to ensure that all licensing requirements are met.

- ***Network Monitoring System*** – This system, implemented during 2009, monitors over one thousand devices, processes and environmental conditions, and allows Information Systems staff to proactively respond to out of compliance conditions before they reach a point of disrupting services.

- ***Note*** – The Financial Services and Information Systems divisions 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/or technical support to these projects.

The 2010 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 2010 operating plan and proposed utilization of funding.

SUMMARY OF MAJOR DEPARTMENT RESPONSIBILITIES, BY DIVISION

Financial Services Division: (Support to All City Departments)

- Financial Compliance and Internal Control Oversight, City-wide;
- Financial Statement Preparation and Distribution;
- Accounting, processing, record keeping and reporting for all City Divisions, Departments and activities - in compliance with GASB and other regulatory agencies / requirements;
- 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;
- Payroll Administration;
- Budget - Design, Preparation and Administration of all operating and capital budgets;
- 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)
- Support Word Processing and Graphical Design Services Citywide
- 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
- Provide phone support to customers

INFORMATION SYSTEMS – 052

GENERAL FUND

FINANCE DIRECTOR — ***RITA DEBORD***
INFORMATION SYSTEMS MANAGER — ***RICK PETTYJOHN***

DEFINITION

The Information Systems Division consists of three separate service units:

SERVICE UNIT 103 – CRIMINAL JUSTICE .3% SALES TAX
SERVICE UNIT 631 – DATA PROCESSING
SERVICE UNIT 653 – COPY CENTER

AUTHORIZED PERSONNEL

CLASS CODE	POSITION TITLE	2008 ACTUAL	2009 AMENDED BUDGET	2010 PROPOSED BUDGET
1233	Information Systems Manager	1.00	1.00	1.00
2102	GIS Technician	1.00	1.00	1.00
2107	Computer Operations Technician	2.00	2.00	2.00
2108	Computer Client Services Technician	4.00	4.00	4.00
2109	Applications Developer	2.00	2.00	2.00
2110	Database Administrator	1.00	1.00	1.00
2111	Lead Applications System Designer	1.00	1.00	1.00
2112	Network Services Engineer	1.00	1.00	1.00
2114	Senior Applications Developer	1.00	1.00	1.00
2116	Lead Client Services Technician	1.00	1.00	1.00
7611	Print Shop Operator	1.00	1.00	1.00
10201	Senior Analyst	1.00	1.00	1.00
11901	Supervising Senior Analyst (1)	1.70	1.70	2.00
TOTAL PERSONNEL		**18.70**	**18.70**	**19.00**

(1) Although both of the Supervising Senior Analyst positions were originally approved as a full-time FTE, one of the Analysts had been working a reduced schedule. However, due to increased workload this position will be returning to full-time in 2010.

BUDGET SUMMARY

Dept 052 Information Systems Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
103 Criminal Justice Sales Tax .3% Inc	$121,177	$75,848	$37,187	$42,937	$44,356	58.5	103.3
631 Data Processing Center	2,218,664	2,563,772	1,733,438	2,523,049	2,088,935	81.5	82.8
653 Copy Center	202,005	183,383	121,388	177,965	172,965	94.3	97.2
Total Expenditures	$2,541,846	$2,823,003	$1,892,013	$2,743,951	$2,306,255	81.7	84.1

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	1,255,572	1,369,399	994,274	1,355,501	1,357,871	99.2	58.9
200 Personnel Benefits	339,273	373,192	275,609	359,804	360,835	96.7	15.7
Sub-Total Salaries and Benefits	1,594,845	1,742,592	1,269,883	1,715,305	1,718,706	98.6	74.5
300 Supplies	246,991	194,750	134,098	158,800	168,755	86.7	7.3
400 Other Services And Charges	461,804	608,253	439,866	601,088	402,537	66.2	17.5
600 Capital Outlays	22,779	222,110	1,742	214,185	15,000	6.8	0.7
700 Debt Service	213,816	53,417	45,014	52,692	0	0.0	0.0
900 Interfund Payment For Services	1,612	1,881	1,410	1,881	1,257	66.8	0.1
Total Expenditures	$2,541,846	$2,823,003	$1,892,013	$2,743,951	$2,306,255	81.7	100.0

EXPLANATORY NARRATIVE

The total Information Systems 2009 amended budget amount is $2,823,003. The 2009 projected year-end estimate is $2,743,951. This is $79,052 or 2.8% less than the amended budget. The 2010 proposed budget is $2,306,255, which is a $516,748 or 18.3% decrease from the 2009 amended budget.

Service Unit 103 – Criminal Justice .3% Sales Tax

This Service Unit is funded through the .3% sales tax approved by voters in 2005, which is dedicated to new and expanded public safety initiatives. The portion allocated to Information Systems is used to enhance the effectiveness of the law enforcement and other Criminal Justice personnel through the expanded use of technology. The primary emphasis is mobile technology for the patrol officers. In 2009 the equipment replacement funding was removed from this Service Unit. Also in 2009, in response to the budget reduction requirements, approximately half of salary funding was also eliminated. In 2010, this service unit includes $34,356 for temporary salaries, overtime, and benefits to support the patrol car technology and $10,000 to fund the RFP and contract development process for the county-wide integrated public safety system. Over a two-year period the funding for this Service Unit has been reduced from $121,177 to $44,356 which is a 63.4% reduction.

Account 110 Salaries and Wages – The 2009 year-end expenditure estimate is $29,937 including overtime and benefits. The 2010 budget request is for a temporary position for $34,356 which includes funding for PERS.

Account 490 Miscellaneous – The 2009 estimated year-end expenditure is $12,000. These expenditures are the City's 50% share of expenditures related to the City/County joint Request for Proposal (RFP) effort for the Regional Public Safety Data Access system. Yakima County is

responsible for the other 50% of the costs. The 2010 appropriation request is $10,000 which is the same as the 2009 amended budget.

SERVICE UNIT 103 – CRIMINAL JUSTICE .3% SALES TAX

Service Unit - 103 Crmnl Justice Sls Tx .3%	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$34,657	$58,212	$28,109	$27,000	$29,961	51.5	111.0
120 Overtime	236	250	0	250	250	100.0	100.0
Total	34,893	58,462	28,109	27,250	30,211	51.7	110.9
200 Personnel Benefits	3,003	7,386	2,385	2,687	4,145	56.1	154.3
350 Small Tools And Equipment	56,182	0	0	0	0	*	*
400 Other Services And Charges							
480 Repairs And Maintenance	903	0	0	1,000	0	*	0.0
490 Miscellaneous	10,493	10,000	6,693	12,000	10,000	100.0	83.3
Total	11,396	10,000	6,693	13,000	10,000	100.0	76.9
640 Machinery And Equipment	15,704	0	0	0	0	*	*
Total Expenditures - Srv Unt 103	$121,177	$75,848	$37,187	$42,937	$44,356	58.5	103.3

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, numerous other traditional business computer systems, and support of the City's Website.

2. Public Safety Systems which includes Police and Fire Dispatch/9-1-1, Police and Fire Records, Geofile, Master Name Index, Jail Management System, Mobile Data Terminals, interfaces to Washington Crime Information Computer (WACIC) and National Crime Info Computer (NCIC), Law Enforcement Information Exchange (LInX), Prosecutors Case Management System, Probation System, Document Imaging, Photo Imaging, Mobile Digital Video System, and a variety of support systems. This area also provides regional 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, and special project support to several systems and departments within the City;.

4. Automated Inventory and Maintenance Management System (AIMMS) includes Work Order Management, Equipment Tracking, Inventory Management, Purchasing, Accounts Payable and Cost Accounting.

5. Client Services Support, which includes installation, maintenance and support of personal computers and workstations, peripheral equipment, Blackberry PDA's and other personal productivity tools, office automation systems, video conferencing, and the

data communications network, including 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, and office support.

Account 110 Salaries and Wages – In accordance with management directive, salaries are "frozen" for the 2010 budget; however the 2009 year end expenditure estimate of $1,232,515 is $10,814 more than the 2009 amended budget of $1,221,701. This increase is the result of a 70% position working full time for part of the year. The 2010 proposed budget is $1,256,726 for a $35,025 or 2.9% increase above the 2009 amended budget. A portion of this increase is due to increasing one position from 70% to full time to meet workload requirements. Merit adjustments or changes in eligibility for longevity also affect this account.

Account 120 Overtime – The 2009 year-end expenditure estimate of $32,500 is $2,500 more than the 2009 amended budget of $30,000. This budget line is partially offset by $25,000 from public safety grants. The grant funding must be spent on specific projects that have not yet been completed. Grant funding that is not utilized in 2009 may be encumbered into the 2010 budget. The overtime budget is the result of workload, emergency response and to the 24-hour operation and support for the computer systems.

Account 130 Special Pay – This account contains funding for standby pay. We have programmers on standby during all non-working hours to provide immediate response to computer system emergencies. Though the Public Safety departments' systems are the main requirements for standby, several other City departments are reliant on 24-hour computer availability. The 2009 projected year-end estimate is $19,000, which is $4,000 more than the 2009 amended budget. The 2010 proposed budget is $19,000, the same as the 2009 projected year-end estimate.

Account 200 Personnel Benefits – The 2009 year-end expenditure estimate is $340,776. This is $8,121 less than the 2009 amended budget due to a decrease in the city's contribution to PERS. The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees' Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged. All of these changes net to an amount similar to the 2009 budget. The 2010 proposed budget is $340,059, basically the same as the 2009 year-end estimate.

Account 310 Office and Operating Supplies – The 2009 year end expenditure estimate is $24,450, which is $4,450 more than the 2009 amended budget. Most of these additional expenditures were necessary to acquire backup tapes to meet state 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 2010 proposed budget is $24,450, which is the same as the 2009 year-end estimate.

Account 350 Small Tools and Minor Equipment – Micro-computer, communications, and peripheral equipment that cost less than the capital value threshold make up most of this account. The 2009 year-end estimate is $63,550, which is $50,000, or 44%, less than the 2009 amended budget amount of $113,550 as the result of a mid-year budget reduction. The 2010 proposed budget is $73,550, which is $40,000 or 35.2%, less than the 2009 amended budget.

Personal Computer (PC) and peripheral replacement funding makes up nearly 90% of this account budget. At this limited funding level, the City's replacement cycle for PC's is well over fifteen years. The remainder of the budget supports upgrades, parts and small tools and equipment.

Account 410 Professional Services – The 2009 year-end expenditure estimate is $280,288, which is $2,785, or 1.0% less than the 2009 amended budget of $283,073. The 2010 proposed budget is $82,950, which is $200,123 or 93.6% less than the 2009 amended budget.

Because this Professional Services account contains appropriations for nearly all Information Systems projects, it can vary dramatically from year to year depending on project completion dates and project implementation schedules. This account also contains funding for client computer software license fees, training, data base licenses, computer virus detection subscription, and anti-SPAM e-mail service.

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 2009 year end expenditure estimate is $48,161, which is $6,728 or 16.23% more than the 2009 amended budget of $41,433 due to a delay connecting a fiber link. The 2010 proposed budget is $41,947, which is approximately the same as the 2009 amended budget.

Account 430 Transportation and Training – The 2009 year end expenditure estimate is $6,000, which is $2,750, or 31.4%, less than the 2009 amended budget. The 2010 proposed budget is $8,140, a reduction of $610 from the 2009 amended budget. Anticipated travel in 2010 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	Annual Meeting	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 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 systems utilities, computer hardware and computer software components; all other contracts for application software have been terminated as a budget reduction effort. The 2009 year-end expenditure estimate is $202,383, which is $11,357, or 5.3% less than the 2009 amended budget. The 2010 proposed budget is $208,000. This is $5,740 or 2.7% less than the 2009 amended budget of $213,740.

Account 490 Miscellaneous – The 2009 year-end expenditure estimate is $3,749, which is basically the same as the 2009 amended budget. The proposed 2010 budget is $4,000. 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 – This account is a summary account of capital investments including software systems. The 2009 year-end expenditure estimate is $214,185. The majority of this account is funding for a prosecutor's system. This system has been on hold in 2009 to enable its integration into the regional public safety system. The other major investment in 2009 was the Records Management system in the City Clerks office. This system was implemented during the summer and is currently being populated with information. The proposed 2010 budget is $15,000, which is $192,110, or 92.8%, less than the 2009 amended budget. These funds will be used to upgrade equipment in the server computer room.

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 2009 projected year-end estimate is $47,211, which is $725 less than the 2009 amended budget. All three of the lease/purchase agreements are completed in either late 2008 or early 2009 resulting in the reduced funding requirements. The 2010 budget includes no funds in this account.

Account 950 Interfund Operating Rental and Leases – This account is the Equipment Rental replacement charge for the Information Systems' two vehicles. The 2009 year-end expenditure estimate is $1,881, which is the same as the 2009 amended budget. The 2010 proposed budget is $1,257, which is $624, or 33.2%, less than the 2009 amended budget.

Summary – The 2009 year-end expenditure estimate for Service Unit 631 (Data Processing) is $2,523,049. This is $40,723 or 1.6% less than the 2009 amended budget of $2,563,772.

The 2010 Data Processing proposed budget is $2,088,935. This is $474,837 or 18.5% less than the 2009 amended budget. An explanation of these variances is included in the account information noted above.

SERVICE UNIT 631 – DATA PROCESSING

Service Unit - 631 Data Processing Center	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$1,147,208	$1,221,701	$914,510	$1,232,515	$1,256,726	102.9	102.0
120 Overtime	14,730	30,000	7,066	32,500	7,500	25.0	23.1
130 Special Pay	18,739	15,000	13,712	19,000	19,000	126.7	100.0
Total	1,180,677	1,266,701	935,289	1,284,015	1,283,226	101.3	99.9
200 Personnel Benefits	320,796	348,897	261,127	340,776	340,059	97.5	99.8
300 Supplies							
310 Office And Operating Supplies	28,833	20,000	19,609	24,450	24,450	122.3	100.0
320 Fuel Consumed	1,100	1,200	638	800	755	62.9	94.4
350 Small Tools And Equipment	88,759	113,550	63,206	63,550	73,550	64.8	115.7
Total	118,691	134,750	83,454	88,800	98,755	73.3	111.2
400 Other Services And Charges							
410 Professional Services	131,874	283,073	196,524	280,288	82,950	29.3	29.6
420 Communications	49,631	41,433	31,462	48,161	41,947	101.2	87.1
430 Transportation/Training	7,616	8,750	3,615	6,000	8,140	93.0	135.7
440 Advertising	0	500	0	500	500	100.0	100.0
450 Operating Rentals And Leases	5,065	5,200	3,936	5,100	5,100	98.1	100.0
480 Repairs And Maintenance	190,402	213,740	171,467	202,383	208,000	97.3	102.8
490 Miscellaneous	11,726	3,800	3,476	3,749	4,000	105.3	106.7
Total	396,314	556,496	410,480	546,181	350,637	63.0	64.2
640 Machinery And Equipment	7,075	207,110	1,742	214,185	15,000	7.2	7.0
750 Debt Service - Capital Lease - Pr	187,788	47,294	39,476	46,569	0	0.0	0.0
830 Debt Service - External Ltd-Int	5,710	642	459	642	0	0.0	0.0
950 Interfund Opt Rental And Leases	1,612	1,881	1,410	1,881	1,257	66.8	66.8
Total Expenditures - Srv Unt 631	$2,218,664	$2,563,772	$1,733,438	$2,523,049	$2,088,935	81.5	82.8

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 cost 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 – In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity. The 2009 year-end estimate is $41,736 which is the same as the 2009 amended budget. The 2010 proposed budget is $41,934 which is $198 more than the 2009 amended budget.

Account 200 Personnel Benefits – The 2009 year-end estimate is $16,341, which is $568 less than the 2009 amended budget. The 2010 proposed budget is $16,630.

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 2009 year-end estimate is $20,000, which is the same as the 2009 amended budget. The 2010 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 2009 year-end estimate is $50,000, which is $10,000 more than the 2009 amended budget. The 2010 proposed budget is also $50,000.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for copy machines, printing equipment and mail processing equipment. The 2009 year-end expenditure estimate is $41,200, which is $150 more than the 2009 amended budget. The 2010 proposed budget is $41,200, the same as the 2009 year-end estimate.

Account 640 Machinery and Equipment – No expenditures are estimated for year-end 2009. This is $15,000 less than the 2009 amended budget. No expenditures were budgeted in this line for 2010. The $15,000 budgeted in 2009 was for replacement of the old analog plate maker for the offset press with a digital plate maker. We were able to repair the old plate maker to make it serviceable and, considering the current economic situation, decided to postpone the purchase.

Account 700 and 800 Debt Service Principal and Interest – The combined 2009 year-end expenditure estimate for these two accounts is $5,481, which is the same as the 2009 amended budget. The 2010 proposed budget for these combined accounts contains no funding. These payments are for two high-speed digital copiers/printers. The lease/purchase contract was complete in early 2009 which accounts for the elimination of expenditures.

Summary – The 2009 year-end estimate for the Copy Center is $177,965, which is $5,418 or 3.0% less than the 2009 amended budget amount of $183,383.

For 2010 the proposed budget is $172,965, which is $10,418 or 5.7% less than the 2009 amended budget amount of $183,383.

SERVICE UNIT 653 – COPY CENTER

Service Unit - 653 Copy Center	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$39,283	$41,736	$30,659	$41,736	$41,934	100.5	100.5
120 Overtime	718	2,500	217	2,500	2,500	100.0	100.0
Total	40,002	44,236	30,876	44,236	44,434	100.5	100.5
200 Personnel Benefits							
200 Personnel Benefits	15,324	16,809	12,064	16,241	16,530	98.3	101.8
280 Clothing And Miscellaneous	151	100	32	100	100	100.0	100.0
Total	15,475	16,909	12,097	16,341	16,630	98.4	101.8
300 Supplies							
310 Office And Operating Supplies	21,328	20,000	14,925	20,000	20,000	100.0	100.0
340 Items Purchased For Resale	50,789	40,000	35,719	50,000	50,000	125.0	100.0
Total	72,118	60,000	50,644	70,000	70,000	116.7	100.0
400 Other Services And Charges							
420 Communications	176	262	81	262	262	100.0	100.0
430 Transportation/Training	0	95	0	95	88	92.6	92.6
480 Repairs And Maintenance	53,918	41,050	22,611	41,200	41,200	100.4	100.0
490 Miscellaneous	0	350	0	350	350	100.0	100.0
Total	54,094	41,757	22,692	41,907	41,900	100.3	100.0
640 Machinery And Equipment	0	15,000	0	0	0	0.0	*
750 Debt Service - Capital Lease - Pr	19,751	5,436	5,038	5,436	0	0.0	0.0
830 Debt Service - External Ltd-Int	567	45	41	45	0	0.0	0.0
Total Expenditures - Srv Unt 653	$202,005	$183,383	$121,388	$177,965	$172,965	94.3	97.2

UTILITY SERVICES – 054

GENERAL FUND

FINANCE DIRECTOR ***RITA DEBORD***
UTILITY SERVICES MANAGER ***PETE HOBBS***

DEFINITION

The Utility Customer Services Division provides business services to utility customers and the utility operating divisions, including (a) office services such as customer account maintenance, billing, credit arrangements, follow-up on overdue accounts, coordination of various service requests, and providing general information to customers regarding their accounts, available services, utility operations, City ordinances, etc., (b) field services such as meter reading, replacement of bad meters, service-related inspections, water turn-ons and shutoffs, etc.; and (c) utility operating services such as ensuring accurate consumption and billing data is captured and maintained, working with operating divisions in problem solving and maintaining / improving system performance and processes.

The Utility Services Division consists of the following service unit:

SERVICE UNIT 635 – UTILITY CUSTOMER SERVICE

AUTHORIZED PERSONNEL

Class Code	Position Title	2008 Actual	2009 Amended Budget	2010 Proposed Budget
1242	Utility Services Manager	1.00	1.00	1.00
7311	Water Service Specialist	5.00	5.00	5.00
7315	Utility Service Representative (1)	5.75	7.75	7.75
14301	Utility Service Supervisor	1.00	1.00	1.00
Total Personnel (2)		**12.75**	**14.75**	**14.75**

(1) Reflects a budgeted policy issue in 2009 to delete two cashier positions from Finance (015) and add 2 Utility Service Representative positions in Utility Services (054) for no net change in total City FTE's.
(2) In 2010, 15% of 7.75 Utility Service Representatives are funded by Finance (015). Utility Services funds portions of the Finance Director (.15), Administrative Assistant (.15) and an Accountant (.25).

BUDGET SUMMARY

Dept 054 Utility Services Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
635 Utility Customer Service	$1,034,016	$1,225,469	$841,398	$1,182,138	$1,253,118	102.3	106.0
Total Expenditures	$1,034,016	$1,225,469	$841,398	$1,182,138	$1,253,118	102.3	106.0

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	625,583	741,228	521,562	678,790	712,185	96.1	56.8
200 Personnel Benefits	217,976	251,716	176,590	245,931	250,573	99.6	20.0
Sub-Total Salaries and Benefits	843,560	992,943	698,153	924,720	962,758	97.0	76.8
300 Supplies	19,109	31,808	19,366	52,000	21,040	66.2	1.7
400 Other Services And Charges	158,001	184,623	111,403	189,323	251,384	136.2	20.1
900 Interfund Payment For Services	13,346	16,094	12,476	16,094	17,936	111.4	1.4
Total Expenditures	$1,034,016	$1,225,469	$841,398	$1,182,138	$1,253,118	102.3	100.0

EXPLANATORY NARRATIVE

Performance Statistics - Utility Services	2008 Actual	2009 Amended Budget	2010 Proposed Budget
New Accounts Started	7,400	8,000	8,200
Meters Read	115,000	117,000	119,000
Meters Replaced	268	300	325
Customer Service Calls Answered	99,000	105,000	112,000
Bills Issued	183,000	189,000	195,000
Suspension Notices Issued	31,000	33,000	35,000
Delinquent Bills in Collection	6,900	7,100	7,400

Service Unit 635 – Utility Customer Service

Account 110 Salaries and Wages – In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity.

Other important changes in this account include: (1) the addition of two Utility Service Representative (USR) positions mid-year 2009; per the approved 2009 Policy Issue to consolidate the Cashier and USR positions, and (2) the reduction in funding for Accountant support from $58,700 (.60 FTE) to $25,100 (.25 FTE) in 2010, due to the elimination of 1 FTE Accountant position from the 2010 budget.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees' Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged. All of these changes net to an amount similar to the 2009 budget.

Other important changes in this account include: (1) the addition of two Utility Service Representative (USR) positions mid-year 2009; per the approved 2009 Policy Issue to consolidate the Cashier and USR positions, and (2) the reduction in funding for Accountant support from $58,700 (.60 FTE) to $25,100 (.25 FTE) in 2010, due to the elimination of 1 FTE Accountant position from the 2010 budget.

Account 310 Office Supplies – This account includes costs for basic office supplies, such as pens, paper, binders, locks, flashlights, batteries, etc. The 2009 budget was increased to cover costs associated with the 2009 approved policy issue consolidating the Finance Cashier positions and the Utility Service Representative positions. However, most of the costs associated with this consolidation were charged to account 350 – Small Tools and Equipment and account 480 – Repairs and Maintenance; therefore, this account is projected to be under-spent in 2009. The increase in the 2010 budget from $5,000 to $6,000 is primarily due to the costs associated with the utilization of debit/credit card machines and the two additional staff positions.

Account 350 Small Tools – The volatility in costs within this account is attributable to the remodel of the Treasury and Utility Services area in 2009, which was related to the position consolidation noted above, (refer to Account 310 Office Supplies). These costs included desks, cubicle partitions, computer equipment, construction and other items used in the remodeling of this area. Typically, items in this budget include wrenches, screwdrivers, reading probes, hedge trimmers, shovels, and the like. The remodeling effort was both under-estimated and budgeted in various accounts in the 2009 budget; however, most of the costs were incurred in this account, thus, this account will be over budget at year-end. However; this over-run will be offset by under-runs in other accounts within the division, and the division is projected to be under budget as a whole for 2009.

Account 410 Professional Services – This account includes costs of offering electronic payment options (debit and credit cards) for payment of utility bills. The 2009 budget was based on preliminary cost information available at the time and a projection of when the system might be implemented; the year-end estimate will very likely be under-run as the system is anticipated to be in production for only the last two months of the year, and on a limited basis. The 2010 budget is based on the higher end of industry averages for first year utilization of electronic payment services. Note; these costs are extremely difficult to estimate due to the numerous variations in customer options and the different banking fees associated with each option. History will be the best indicator, once we have the electronic payment system in operation for a few years. For more information on the electronic bill payment system, refer to the "Director's Message" at the beginning of this Section.

Account 420 Communications – This line item reflects an increase of $7,081 or 5.8% from the 2009 budget of $123,053; 2010 - $130,134. This is due to both an expected increase in postal rates in 2010, following an increase in 2009, and an estimated 3% increase in the number of bills, notices and other communications mailed.

Account 480 Repairs and Maintenance – This account typically includes the costs of normal repairs and maintenance to tools and equipment; however in 2009 additional costs were incurred, including the installation of a security door in the Treasury/Utility Services area and carpentry work necessary to update the front counter to take advantage of the cashier / utility service representative position consolidations and the addition of new technology; e.g.: debit/credit cards machines, check reader machines. This over run will be off set by under runs in other accounts within the division.

Account 490 Miscellaneous – The 2009 budget of $36,000 is the same as 2009. This includes costs for Information Systems to print the bills, employee training, and other miscellaneous expense.

Summary – The total estimated billings for the Water, Irrigation, Wastewater, and Refuse utilities is approximately $26.8 million for 2010. The total Utility Services Division proposed budget for 2010 of $1,253,118 is $27,649 or 2.3 % more than the 2009 Amended Budget and approximately 4% of the total estimated utility billings in 2010.

SERVICE UNIT 635 – UTILITY CUSTOMER SERVICE

Service Unit - 635 Utility Customer Service	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$624,795	$708,062	$498,848	$662,570	$702,573	99.2	106.0
120 Overtime	68	4,000	0	4,000	4,000	100.0	100.0
130 Special Pay	720	666	540	720	612	91.9	85.0
140 Retirement/Termination Cashout	0	28,500	22,175	11,500	5,000	17.5	43.5
Total	625,583	741,228	521,562	678,790	712,185	96.1	104.9
200 Personnel Benefits							
200 Personnel Benefits	217,260	251,216	176,103	245,431	250,073	99.6	101.9
280 Clothing And Miscellaneous	716	500	487	500	500	100.0	100.0
Total	217,976	251,716	176,590	245,931	250,573	99.6	101.9
300 Supplies							
310 Office And Operating Supplies	3,406	10,000	2,147	5,000	6,000	60.0	120.0
320 Fuel Consumed	13,898	14,808	7,252	10,000	10,040	67.8	100.4
350 Small Tools And Equipment	1,805	7,000	9,967	37,000	5,000	71.4	13.5
Total	19,109	31,808	19,366	52,000	21,040	66.2	40.5
400 Other Services And Charges							
410 Professional Services	442	21,000	1,020	15,000	80,000	381.0	533.3
420 Communications	115,126	123,053	85,358	123,053	130,134	105.8	105.8
430 Transportation/Training	113	270	202	270	250	92.6	92.6
480 Repairs And Maintenance	3,449	4,300	3,335	15,000	5,000	116.3	33.3
490 Miscellaneous	38,870	36,000	21,489	36,000	36,000	100.0	100.0
Total	158,001	184,623	111,403	189,323	251,384	136.2	132.8
900 Interfund Payment For Services							
950 Interfund Opt Rental And Leases	10,948	13,577	9,959	13,577	15,293	112.6	112.6
960 Interfund Insurance Services	2,398	2,517	2,517	2,517	2,643	105.0	105.0
Total	13,346	16,094	12,476	16,094	17,936	111.4	111.4
Total Expenditures - Srv Unt 635	$1,034,016	$1,225,469	$841,398	$1,182,138	$1,253,118	102.3	106.0

COMMUNITY SERVICES – 127

Finance Director	*Rita DeBord*
Deputy Director of Accounting & Budgeting	*Cindy Epperson*
Executive Director	*Linda Kraft, Kraft Consulting*

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, Health and Human Services (HHS), Administration for Families and Children (ACF) authorized five demonstration sites to test the effectiveness of alternative approaches to child support enforcement issues. The emphasis of these projects is to test family strengthening by promoting and teaching skills for healthy marriages and responsible fatherhood. It is anticipated that communities may 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

Dept 127 Community Services Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
351 Healthy Families	$377,598	$487,712	$238,229	$349,712	$303,334	62.2	86.7
Total Expenditures	$377,598	$487,712	$238,229	$349,712	$303,334	62.2	86.7
Revenue Summary By Service Unit							
351 Healthy Families	$383,224	$522,712	$205,996	$384,712	$338,334	64.7	87.9
699 General Revenues	5,542	25,562	11,168	11,168	46,168	180.6	413.4
Total Revenues	$388,766	$548,274	$217,164	$395,880	$384,502	70.1	97.1

Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
300 Supplies	4,309	51,000	0	5,000	5,000	9.8	1.7
400 Other Services And Charges	373,289	436,712	238,229	344,712	298,334	68.3	98.4
Total Expenditures	$377,598	$487,712	$238,229	$349,712	$303,334	62.2	100.0

EXPLANATORY NARRATIVE

Service Unit 351 – Healthy Families

Performance Statistics - Community Services	2009 Amended Budget	2010 Proposed Budget
Coalition Partners	38 Active	60 Active
Sites Fully Operational in "Couples" Curriculum	5 Sites County-wide	8 Sites County-wide
Trained educators in PREP curriculum	35 Men and Women	30 Men and Women
Trained educators in Co-Parenting Relationships	3	20
Sites prepared to offer Co-Parenting Classes	1	5
PREP curriculum available at Sites	5 Sites	3 Sites
Participants who completed all PREP units	350	400
Children for whom data was entered	400	500
Sites Fully Operational in Spanish	2	2
Website languages	Spanish is Fully Redundant	Add Co-parenting Relationship Info
Management Information System Available	For Sites / Administration	Site Visit With National Evaluators
Media Impressions "Commitment" & Workshops		
TV on 7 stations	3,823 advertisements	2,500
Radio on 7 stations	3,198 advertisements	2,000
Billboards (rotating locations)	5	3
Formal referral partners to program	3	4
Special Events	3 The Wedding Store David Cook at the Capital Grandview Event	2 Couples Club Spring All-Sites Workshop & Speaker

This is a five-year program which began mid-year 2006, 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) is charging an administrative fee of 5% and the City is charging an administrative fee of 3.1%, leaving a program budget of $1,425,000 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 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 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 2009, the Healthy Families Yakima Coalition was successful in teaching dozens of couples thru the PREP course. Also, beginning in early 2008 and continuing through 2009, the program contracted with a media company to promote healthy families through radio and television, as well as billboards, which proved to be a very successful marketing endeavor. During 2010, the plan is to continue with what worked in 2008 and 2009, increase the number of coalition partners, trained educators, and sites prepared to offer co-parenting classes and the "Couples" curriculum.

Account 310 Office and Operating Supplies – The 2010 budget is $5,000. 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 2010 budget is $169,334, consisting of the following:

Description	2008 Actual	2009 Year-End Estimate	2010 Proposed Budget
Executive Director Contract (1)	$160,704	$116,712	$119,334
Research and Data Collection	54,887	55,000	50,000
Total 410 Professional Services	$215,591	$171,712	$169,334

(1) Contract includes executive staff, physical office, office equipment &technology support, supplies, utilities, etc.

During 2007, the program did not receive as much match as anticipated. As the match came in 2008, therefore, nearly half of the management fees for 2007 were actually paid in 2008, demonstrated in the above table.

Account 430 Transportation / Training - For 2010, 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 $165,000 for the 2009 year-end estimate and $114,000 in 2010. 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 2009 year-end estimates of revenues consist of the grant from ACF in the amount of $349,712, and local donations of $35,000. The total revenue is estimated to be $384,712. For the 2010 projected budget, anticipated revenues total $338,334, with $303,334 from the ACF grant and the balance of $35,000 from donations. Revenue is decreasing as the grant funding is being spent. This grant expires in March 2011.

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 ineligible 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 2010 is $303,334. 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.)

SERVICE UNIT 351 – HEALTHY FAMILIES

Service Unit - 351 Healthy Families	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
310 Office And Operating Supplies	$4,309	$51,000	$0	$5,000	$5,000	9.8	100.0
400 Other Services And Charges							
410 Professional Services	215,590	295,712	125,836	171,712	169,334	57.3	98.6
430 Transportation/Training	2,110	15,000	2,473	8,000	15,000	100.0	187.5
440 Advertising	155,028	126,000	109,921	165,000	114,000	90.5	69.1
450 Operating Rentals And Leases	0	0	0	0	0	*	*
490 Miscellaneous	560	0	0	0	0	*	*
Total	373,289	436,712	238,229	344,712	298,334	68.3	86.6
Total Expenditures - Srv Unt 351	$377,598	$487,712	$238,229	$349,712	$303,334	62.2	86.7
Revenues							
330 Intergovernmental Revenues	$365,080	$487,712	$203,232	$349,712	$303,334	62.2	86.7
360 Miscellaneous Revenues	18,143	35,000	2,764	35,000	35,000	100.0	100.0
Total Revenues - Srv Unt 351	$383,224	$522,712	$205,996	$384,712	$338,334	64.7	87.9

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$542	$25,562	$11,168	$11,168	$46,168	180.6	413.4
360 Miscellaneous Revenues	5,000	0	0	0	0	*	*
Total Revenues - Srv Unt 699	$5,542	$25,562	$11,168	$11,168	$46,168	180.6	413.4

FINANCIAL SERVICES – 015

GENERAL FUND

Finance Director — ***Rita DeBord***
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.

2010 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 2010:

- ***Council Budget Committee*** – The Council sub-committee to review the tax-supported services will likely continue meeting into 2010. The Finance department is playing a lead role in coordinating, preparing and/or researching the Committee's information requests and in developing products and documents to support the new "Priorities of Government" budgeting model.

- ***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*** – Implementation of a new Utility/Customer Service computer system, which began mid-2008 and is currently being designed and implemented, is targeted to "go-live" in early 2010. The Finance Division needs to provide guidance and oversight to billing and payment processes and cash handling and receipting in the new system.

- ***Time and Attendance System*** – Continue to work with Information Systems and other operating divisions to implement an electronic time and attendance system. This project was delayed from the original schedule for various reasons (one of which was the extended

illness of the Payroll Officer), and will have a phased in implementation by work group over the next year.

- ***Bond Issues*** – The 2010 preliminary budget includes only one financing which could take the form of 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).

- ***Regional Coordination*** – Projects requiring Finance involvement include:

  - Continuation of coordination and implementation for the regional integrated Public Safety/Criminal Justice computer systems.

  - Participate in the review and implementation of computer systems necessary to complete the purchasing consolidation, which affect the City's general ledger and work order (AIMMS) system.

- ***Policies / Contracts*** – Continue efforts to update/establish various financial related contracts, policies and/or operating practices (ex: banking contracts, collections contract, use of warrants, use of ACH, use of procurement cards, etc).

The service unit in this division is:

SERVICE UNIT 624 – FINANCE

AUTHORIZED PERSONNEL

CLASS CODE	POSITION TITLE	2008 ACTUAL	2009 AMENDED BUDGET	2010 PROPOSED BUDGET
1140	Director of Finance and Budget	1.00	1.00	1.00
1243	Deputy Director of Accounting & Budget	1.00	1.00	1.00
2315	Cashier (1)	2.00	0.00	0.00
2316	Financial Services Specialist	5.00	5.00	5.00
	Financial Services Technician	0.00	0.00	0.50 (2)
10301	Payroll Officer	1.00	1.00	1.00
10302	Accountant	4.00	4.00	3.00 (2)
10304	Treasury Services Officer	2.00	2.00	2.00
10305	Financial Services Technician - Payroll	2.00	2.00	2.00
10520	Utility and Finance Assistant	1.00	1.00	1.00
TOTAL PERSONNEL (2)		**19.00**	**17.00**	**16.50**

(1) Reflects a budgeted policy issue in 2009 to transfer two FTE's from Finance (015) to Utility Services (054) personnel for no net change in total City FTE's.
(2) A cost reduction measure included in the 2010 Preliminary Budget is the elimination of a vacant Accountant position to be backfilled by a ½ time Financial Services Technician. (Subsequent to the "Freezing" of this Preliminary Budget, the half-time position has been withdrawn.)
(3) 1.15 FTE's are funded by Information Systems (052), Utility Services (054) and / or ONDS (124). Additionally, 1.16 of Utility Service Representatives (054) are being funded by Finance.

BUDGET SUMMARY

Dept 015 Financial Services Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
624 Finance	$1,440,634	$1,540,878	$1,109,212	$1,521,296	$1,502,860	97.5	98.8
Total Expenditures	$1,440,634	$1,540,878	$1,109,212	$1,521,296	$1,502,860	97.5	98.8

Dept 015 Financial Services Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	1,009,836	1,113,255	784,639	1,060,275	1,071,164	96.2	71.3
200 Personnel Benefits	275,534	304,389	218,696	305,742	294,245	96.7	19.6
Sub-Total Salaries and Benefits	1,285,370	1,417,645	1,003,335	1,366,017	1,365,410	96.3	90.9
300 Supplies	27,657	17,500	16,411	23,300	17,500	100.0	1.2
400 Other Services And Charges	109,896	93,040	76,970	119,479	106,826	114.8	7.1
500 Intergov Srvcs/Other Interfund	6	200	2	6	6	3.0	0.0
600 Capital Outlays	5,807	0	0	0	0	*	0.0
900 Interfund Payment For Services	11,898	12,493	12,493	12,493	13,118	105.0	0.9
Total Expenditures	$1,440,634	$1,540,878	$1,109,212	$1,521,296	$1,502,860	97.5	100.0

EXPLANATORY NARRATIVE

Service Unit 624 – Financial Services

Performance Statistics - Financial Service - Accounting Functions	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Expenditures (1)	$156 m	$174 m	$191 m
Capital Projects (1)	$20.3 m	$30.8 m	$45.5 m
Invoices Processed	29,482	28,500	28,000
Number of Grants Administered	46	48	47
Payroll Warrants Issued	10,175	10,170	10,000
Payroll and Benefits Paid (1)	$56.9 m	$61.3 m	$62.8 m
Employees Paid (Permanent and Part Time) Average Monthly	804	811	800
Claims Warrants Issued	14,088	13,300	13,300
Dollar Amount of Claims Paid (1)	$57.3 m	$57.8 m	$60.0 m
Number of Funds	75	73	75
Number of Full Accrual Funds	34	33	33
Interfund Payment Requests	629	635	635
LID's in Process	2	2	0

(1) Numbers in millions.

Performance Statistics - Financial Service - Treasury Functions	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Revenue Received [1]	$160.2 m	$166.0 m	$178.1 m
Treasurer's Checks (i.e. Refunds)	934	1,000	1,020
Wire Transfers and Electronic Funds Transfers (EFT's)	681	725	750
Invoice and Assessment Rolls	2,742	4,270	4,300
Cash Register Transactions [2]	11,854	11,880	12,000
GO and Revenue Debt Issues Administered	16	19	20
LID's Closed (Negotiate Sale of LID Warrants and Bonds)	0	2	0
Public Works Trust Fund Loans Administered	21	20	21
Special Assessment Notes/Bonds	4	6	6
GO and Revenue Debt Service Payments Made [1]	$6.4 m	$6.1 m	$6.4 m

Performance Statistics - Financial Service - Impact	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Investment Income [1]	$2.0 m	$0.8 m	$0.6 m
Average Total Portfolio Managed [1]	$58 m	$54 m	$50 m

(1) Numbers in millions.
(2) 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.

Salaries and Benefits - In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity.

The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees' Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged. All of these changes net to an amount similar to the 2009 budget.

Account 110 Salaries and Wages – The 2010 budget is projected to be $1,061,056; $30,145 or 2.8% less than the 2009 amended budget of $1,091,201. A cost reduction proposal included in the 2010 preliminary budget is the elimination of an Accountant position, to be "backfilled" with a half-time Financial Services Technician. Since the vacant Accountant was funded 20% by this service unit, the proposal also includes re-allocating a portion of the remaining Accountants to the other operating divisions supporting this function, which includes Utility Services (054) and ONDS (124). This change nets to a reduction in Service Unit 624 of $12,400 ($55,700 citywide). Additional cost reduction measures have been needed subsequent to the setting of the preliminary budget, and the half-time position was eliminated in mid-October, which will result in additional net savings of $32,000 ($42,000 reduction in salaries and benefits and an increase in overtime of $10,000). The loss of the Accountant and the proposed 50% Financial Technician position results in a 25% reduction in the City's Accountant staff. Another item contributing to the reduction in this account is the resignation of a long-term employee which is budgeted to be replaced with a more junior employee.

Account 120 Overtime – This item is projected to be $10,000 in 2010, a reduction of $2,000, or 16.7%, from the 2009 budget. The functions that regularly require overtime are monthly payroll processing, budget preparation/production and financial statement preparation. However, the loss of 25% of the Accountant staff will place greater pressure on the need for overtime in 2010. This line is proposed to increase by $10,000 to help offset the loss of one Accountant.

Account 200 Personnel Benefits – This item for 2010 is $294,245, which is below the 2009 budget of $304,389, a decrease of $10,144 or 3.3%. (See explanation of staffing reductions above).

Account 310 Office and Operating Supplies – For 2010 this account remains unchanged from the 2009 budget of $15,000. A major component of this account is warrant (check) 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 2010 budget of $2,500 is the same as the amended 2009 budget. This account is used for equipment replacement as needed (i.e., calculators, chairs, monitors, etc.)

Account 410 Professional Services – The 2010 budget includes $48,700 for various professional services, which is $14,000 or 40.4% more than the 2009 budget of $34,700. This provides for fiduciary (banking and trust) services, $38,700; outside consultants, such as arbitrage compliance specialists, $5,000; and technical support for various small software systems, $5,000. The increase is 100% in banking services—as short term interest rates are at historic lows, compensating balances are not offsetting as many of the bank charges. (These costs were estimated in 2009, resulting in a larger percentage increase in 2010).

Account 420 Communications– This line item is budgeted at $15,346 in 2010, an increase of $1,286 or 9.2% over the 2009 amended budget of $14,060. This account provides for both telephone and wireless communication costs of $5,882, and postage costs of $9,464 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 $8,000 for 2010, a reduction of $1,000 from the 2009 amended budget. This account provides for management and staff to attend Finance conferences and other training seminars, and to obtain continuing professional education required to maintain CPA licenses.

Account 490 Miscellaneous – This line item is budgeted at $34,500 for 2010, a decrease of $500 or 1.4% from the 2009 amended budget of $35,000. This account provides for printing of the City's budget documents and financial statements – $20,000; registrations for training seminars – $7,000 (for training as noted above); 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 $13,118 budgeted for 2010 provides for employee surety bonds. All charges from the Risk Management Reserve Fund were increased a minimum of 5% to adequately cover program costs.

Summary – The 2010 budget for Service Unit 624 – Financial Services is projected at $1,502,860; $38,018 or 2.5% less than the 2009 amended budget of $1,540,878.

SERVICE UNIT 624 – FINANCE

Service Unit - 624 Finance	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$1,002,866	$1,091,201	$758,020	$1,032,025	$1,061,056	97.2	102.8
120 Overtime	6,577	12,000	5,581	10,000	10,000	83.3	100.0
130 Special Pay	0	54	0	0	108	200.0	*
140 Retirement/Termination Cashout	394	10,000	21,039	18,250	0	0.0	0.0
Total	1,009,836	1,113,255	784,639	1,060,275	1,071,164	96.2	101.0
200 Personnel Benefits	275,534	304,389	218,696	305,742	294,245	96.7	96.2
300 Supplies							
310 Office And Operating Supplies	19,114	15,000	9,972	15,000	15,000	100.0	100.0
350 Small Tools And Equipment	8,543	2,500	6,440	8,300	2,500	100.0	30.1
Total	27,657	17,500	16,411	23,300	17,500	100.0	75.1
400 Other Services And Charges							
410 Professional Services	57,981	34,700	35,447	59,700	48,700	140.4	81.6
420 Communications	12,223	14,060	8,576	13,460	15,346	109.2	114.0
430 Transportation/Training	2,183	9,000	6,035	8,000	8,000	88.9	100.0
450 Operating Rentals And Leases	80	130	0	130	130	100.0	100.0
480 Repairs And Maintenance	0	150	0	150	150	100.0	100.0
490 Miscellaneous	37,429	35,000	26,911	38,039	34,500	98.6	90.7
Total	109,896	93,040	76,970	119,479	106,826	114.8	89.4
530 State/County Taxes And Assessment	6	200	2	6	6	3.0	100.0
640 Machinery And Equipment	5,807	0	0	0	0	*	*
960 Interfund Insurance Services	11,898	12,493	12,493	12,493	13,118	105.0	105.0
Total Expenditures - Srv Unt 624	$1,440,634	$1,540,878	$1,109,212	$1,521,296	$1,502,860	97.5	98.8

POLICE PENSION – 035

GENERAL FUND

FINANCE DIRECTOR ***RITA DEBORD***
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

Dept 035 Police Pension Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
642 Prior Pensions	$1,279,173	$1,403,957	$1,005,164	$1,352,146	$1,373,040	97.8	101.6
Total Expenditures	$1,279,173	$1,403,957	$1,005,164	$1,352,146	$1,373,040	97.8	101.6

Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
200 Personnel Benefits	558,073	583,685	431,101	577,246	585,150	100.3	42.6
Sub-Total Salaries and Benefits	558,073	583,685	431,101	577,246	585,150	100.3	42.6
300 Supplies	48	50	3	50	50	100.0	0.0
400 Other Services And Charges	721,051	820,222	574,060	774,850	787,840	96.1	57.4
Total Expenditures	$1,279,173	$1,403,957	$1,005,164	$1,352,146	$1,373,040	97.8	100.0

EXPLANATORY NARRATIVE

The total 2010 budget of $1,373,040 consists of:

Pension Benefits	$584,150
Medical Benefits	786,550
Administrative Costs	2,340
Total	$1,373,040

Over the past ten years, medical benefits have demonstrated an annual average increase of about 12%. (In 2003, total medical costs surpassed pension benefits). As the population served by this fund ages, the medical benefits will continue to escalate.

SERVICE UNIT 642 – PRIOR PENSION

Service Unit - 642 Prior Pensions	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
200 Personnel Benefits							
200 Personnel Benefits	$2,281	$1,000	$0	$1,000	$1,000	100.0	100.0
290 Pensions And Death Benefits	555,792	582,685	431,101	576,246	584,150	100.3	101.4
Total	558,073	583,685	431,101	577,246	585,150	100.3	101.4
310 Office And Operating Supplies	48	50	3	50	50	100.0	100.0
400 Other Services And Charges							
410 Professional Services	718,981	802,822	571,594	772,300	785,550	97.9	101.7
430 Transportation/Training	1,383	1,550	1,503	1,550	1,440	92.9	92.9
490 Miscellaneous	688	15,850	963	1,000	850	5.4	85.0
Total	721,051	820,222	574,060	774,850	787,840	96.1	101.7
Total Expenditures - Srv Unt 642	$1,279,173	$1,403,957	$1,005,164	$1,352,146	$1,373,040	97.8	101.6

FIREMEN'S RELIEF AND PENSION – 612

Finance Director — ***Rita DeBord***
Fire Pension Board

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

Dept 612 Firemens Relief And Pension Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
642 Prior Pensions	$1,444,775	$1,619,380	$1,194,452	$1,601,355	$1,624,792	100.3	101.5
Total Expenditures	$1,444,775	$1,619,380	$1,194,452	$1,601,355	$1,624,792	100.3	101.5
Revenue Summary By Service Unit							
642 Prior Pensions	$70,095	$72,800	$67,634	$72,800	$72,800	100.0	100.0
699 General Revenues	2,203,311	2,316,177	1,667,593	2,364,396	2,336,440	100.9	98.8
Total Revenues	$2,273,406	$2,388,977	$1,735,227	$2,437,196	$2,409,240	100.9	98.9

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
200 Personnel Benefits	716,175	722,278	581,397	774,028	774,428	107.2	47.7
Sub-Total Salaries and Benefits	716,175	722,278	581,397	774,028	774,428	107.2	47.7
300 Supplies	188	25	81	150	150	600.0	0.0
400 Other Services And Charges	685,409	842,600	572,117	772,700	812,400	96.4	50.0
900 Interfund Payment For Services	43,003	54,477	40,857	54,477	37,814	69.4	2.3
Total Expenditures	$1,444,775	$1,619,380	$1,194,452	$1,601,355	$1,624,792	100.3	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. This amount was lowered to $20,000 in 2010 due to budget constraints. The total budget of $1,624,792 includes:

Pension Benefits	$773,928
Medical Benefits	790,300
Contingency	20,000
Administrative Costs	40,564
Total	$1,624,792

The ending balance of $784,448 at the end of 2010 reflects twelve years of building the reserve.

Over the past ten years, medical benefits have demonstrated an annual average increase of over 16%, while pension benefits are relatively flat. As the population served by this fund ages, the medical benefits will continue to escalate.

These mandated expenses will continue to erode General Government resources until an alternative funding source is found.

SERVICE UNIT 642 – PRIOR PENSIONS

Service Unit - 642 Prior Pensions	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
200 Personnel Benefits							
200 Personnel Benefits	$3,717	$500	$0	$500	$500	100.0	100.0
290 Pensions And Death Benefits	712,458	721,778	581,397	773,528	773,928	107.2	100.1
Total	716,175	722,278	581,397	774,028	774,428	107.2	100.1
310 Office And Operating Supplies	188	25	81	150	150	600.0	100.0
400 Other Services And Charges							
410 Professional Services	683,330	790,500	570,924	750,600	790,300	100.0	105.3
430 Transportation/Training	1,392	1,400	780	1,400	1,400	100.0	100.0
490 Miscellaneous	688	50,700	413	20,700	20,700	40.8	100.0
Total	685,409	842,600	572,117	772,700	812,400	96.4	105.1
990 Interfund Administrative Charges	43,003	54,477	40,857	54,477	37,814	69.4	69.4
Total Expenditures - Srv Unt 642	$1,444,775	$1,619,380	$1,194,452	$1,601,355	$1,624,792	100.3	101.5
Revenues							
330 Intergovernmental Revenues	$70,095	$72,800	$67,634	$72,800	$72,800	100.0	100.0
Total Revenues - Srv Unt 642	$70,095	$72,800	$67,634	$72,800	$72,800	100.0	100.0

Service Unit 699 & 642 – Revenues

These benefits are supported by property taxes, an allocation of fire insurance premium tax (estimated to be $72,800 in 2010), and reserves.

The 2010 property tax allocation for Fire Pension costs is estimated at $1,502,765. This is $30,000 or 2% less than the 2009 year-end estimate of $1,532,765 to reallocate limited resources to General Government operations. This represents about $.302 per $1,000 of assessed valuation or 10.7% of the total general property tax levy for 2010. 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.

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$645,853	$780,412	$828,631	$828,631	$830,675	106.4	100.3
310 Taxes	1,551,730	1,532,765	838,962	1,532,765	1,502,765	98.0	98.0
360 Miscellaneous Revenues	5,728	3,000	0	3,000	3,000	100.0	100.0
Total Revenues - Srv Unt 699	$2,203,311	$2,316,177	$1,667,593	$2,364,396	$2,336,440	100.9	98.8

STATE EXAMINER – 013

GENERAL FUND

Finance Director ***Rita DeBord***
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.

EXPLANATORY NARRATIVE

Service Unit 624 – Finance

The total State Examiner's budget for 2010 is $103,000, no change from 2009.

Dept 013 State Examiner Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
400 Other Services And Charges	96,297	103,000	67,191	98,000	103,000	100.0	100.0
Total Expenditures	$96,297	$103,000	$67,191	$98,000	$103,000	100.0	100.0

SUNDOME – 096

GENERAL FUND

Finance Director — ***Rita DeBord***
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 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. For 2010, $150,000 is budgeted to be transferred to fund #281.

BUDGET SUMMARY

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
500 Intergov Srvcs/Other Interfund	75,000	150,000	150,000	150,000	150,000	100.0	100.0
700 Debt Service	75,000	0	0	0	0	*	0.0
Total Expenditures	$150,000	$150,000	$150,000	$150,000	$150,000	100.0	100.0

DISTRICT COURT – 098

GENERAL FUND

Finance Director — ***Rita DeBord***
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 2010 approximately matches the revenue included in General Fund estimated to be received from District Court.

EXPLANATORY NARRATIVE

Service Unit 699 – General

Revenue	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Filing Fees and Contract Reimbursement	$3,052	$1,700	$1,700
Warrant Assessment Fees	164	100	100
Total	$3,216	$1,800	$1,800

SERVICE UNIT 699 – GENERAL

Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
699 General	$3,216	$1,800	$1,058	$1,800	$1,800	100.0	100.0
Total Expenditures	$3,216	$1,800	$1,058	$1,800	$1,800	100.0	100.0

TRANSFERS – 099

GENERAL FUND

FINANCE DIRECTOR — **RITA DEBORD**
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 $2,252,275 is budgeted to be transferred from the General Fund to the following Funds in 2010. All of these transfers are included in Account 550-Interfund Subsidies.

FUND	2009 YEAR-END ESTIMATE	2010 PROPOSED BUDGET
Parks and Recreation Utility Tax (3.5%)	$1,095,000	$1,119,000
Law and Justice Capital Utility Tax (0.5%)	158,000	161,000
Public Safety Communications Fund Portion of Telephone Tax	880,000	850,000
Fire Capital - Ladder Truck Debt Service	72,275	72,275
Contingency	25,000	50,000
TOTAL TRANSFERS	$2,230,275	$2,252,275

SERVICE UNIT 645 – INTERFUND DISTRIBUTION

EXPENDITURE SUMMARY BY SERVICE UNIT	(1) 2008 ACTUAL	(2) 2009 AMENDED BUDGET	(3) 2009 ACTUAL 9/30/2009	(4) 2009 ESTIMATED YEAR-END	(5) 2010 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % CHNG FROM 4 TO 5
645 Interfund Distribution	$2,317,970	$2,232,275	$1,693,198	$2,230,275	$2,252,275	100.9	101.0
TOTAL EXPENDITURES	$2,317,970	$2,232,275	$1,693,198	$2,230,275	$2,252,275	100.9	101.0

PUBLIC FACILITIES DISTRICT / CONVENTION CENTER – 172

Finance Director ***Rita DeBord***
Deputy Director of Accounting & Budgeting ***Cindy Epperson***

DEFINITION

In 2002 the City took the leadership role in forming a Public Facilities District (PFD) with the Cities of Yakima, Union Gap and Selah. The PFD is a separate governmental entity and its primary purpose by law is to build and/or operate a regional center. The Yakima Regional PFD is financing the recent expansion of the Yakima Convention Center by levying a sales tax credit from the State of Washington. This revenue comes from sales tax already being paid by the buyers of goods within these three cities. It is not a new or increased tax. Note: The sales tax credit dedicated for the Capitol Theatre is accounted for in a separate fund, #174

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

For 2010, revenues are estimated to be $680,000, consisting of the tax credit transfer from the PFD, compared to the year-end estimate of $670,000, an increase of $10,000, or 1.5%. Even though the economic downturn affected the sales tax collected, the reduction is trending at about 5% less that the 2009 actual level. 2010 is budgeted at 1.5% more than the 2009 estimate, which is consistent with other sales tax estimates in other City funds.

The 2010 Preliminary Budget includes an expenditure estimate of $689,000; $460,000 for debt service on the Convention Center bonds issued in 2002, $24,000 for operating expenses of the PFD, a transfer of $150,000 to the Tourist Promotion/Convention Center operating fund to support operations of the expanded facility, and a transfer of $55,000 to the Convention Center Capital fund. The PFD board is currently reviewing this budget as presented. The fund balance at the end of 2010, assuming this revenue and expenditure pattern, is estimated to be $142,733.

SERVICE UNIT 327 – PUBLIC FACILITIES DISTRICT / CONVENTION CENTER

Service Unit - 327 Public Facilities District	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
490 Miscellaneous	$25,502	$31,000	$15,744	$20,000	$24,000	77.4	120.0
550 Interfund Subsidies	672,424	665,000	498,750	646,775	665,000	100.0	102.8
Total Expenditures - Srv Unt 327	$697,926	$696,000	$514,494	$666,775	$689,000	99.0	103.3
Revenues							
330 Intergovernmental Revenues	$704,728	$715,000	$498,949	$670,000	$680,000	95.1	101.5
Total Revenues - Srv Unt 327	$704,728	$715,000	$498,949	$670,000	$680,000	95.1	101.5

Service Unit 699 – General Revenues

Revenue in this service unit consists of interest earned on investments and is budgeted at $1,000.

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$135,706	$136,282	$146,508	$146,508	$150,733	110.6	102.9
360 Miscellaneous Revenues	4,000	4,000	0	1,000	1,000	25.0	100.0
Total Revenues - Srv Unt 699	$139,706	$140,282	$146,508	$147,508	$151,733	108.2	102.9

PUBLIC FACILITIES DISTRICT / CAPITOL THEATRE – 174

FINANCE DIRECTOR — *RITA DEBORD*
DEPUTY DIRECTOR OF ACCOUNTING & BUDGETING — *CINDY EPPERSON*

DEFINITION

In 2002 the City took the leadership role in forming a Public Facilities District (PFD) with the Cities of Yakima, Union Gap and Selah. The PFD is a separate governmental entity and its primary purpose by law is to build and/or operate a regional center. The Yakima Regional PFD is financing the recent expansion of the Yakima Convention Center as well as the current expansion of the Capitol Theatre, 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. This fund was created in 2008 to account for the PFD revenues that are dedicated specifically to the expansion of the Capitol Theatre. The 2008 revenues represent nine months of revenue collection.

The service unit in this division is:

SERVICE UNIT 327 – PUBLIC FACILITIES DISTRICT

EXPLANATORY NARRATIVE

SERVICE UNIT 327 – PUBLIC FACILITIES DISTRICT

For 2010, revenues are estimated to be $503,000, consisting of the tax credit transfer from the PFD, compared to the 2009 year-end estimate of $498,000, an increase of $5,000, or 1%.

The 2010 Preliminary Budget includes an expenditure estimate of $502,000; $460,000 for debt service on the Capital Theatre bonds issued in 2009, $30,000 as a transfer to the Capitol Theatre Construction Fund, and $12,000 for operating expenses of the PFD.

The fund balance at the end of 2010 is estimated to be $19,000

SERVICE UNIT 327 – PUBLIC FACILITIES DISTRICT / CAPITOL THEATRE

SERVICE UNIT - 327 PUBLIC FACILITIES DISTRICT	(1) 2008 ACTUAL	(2) 2009 AMENDED BUDGET	(3) 2009 ACTUAL 9/30/2009	(4) 2009 ESTIMATED YEAR-END	(5) 2010 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % CHNG FROM 4 TO 5
Expenses							
490 Miscellaneous	$0	$16,000	$0	$13,000	$12,000	75.0	92.3
550 Interfund Subsidies	389,110	482,000	110,890	467,000	490,000	101.7	104.9
TOTAL EXPENDITURES - SRV UNT 327	$389,110	$498,000	$110,890	$480,000	$502,000	100.8	104.6
Revenues							
330 Intergovernmental Revenues	$389,110	$498,000	$376,876	$498,000	$503,000	101.0	101.0
TOTAL REVENUES - SRV UNT 327	$389,110	$498,000	$376,876	$498,000	$503,000	101.0	101.0

CONTINGENCY – 195

Finance Director ***Rita DeBord***
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

Dept 195 Contingency	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2008	2009 Amended	2009 Actual	2009 Estimated	2010 Projected	% Chng from	% Chng from
Expenditure Summary By Service Unit	Actual	Budget	9/30/2009	Year-End	Budget	2 to 5	4 to 5
195 Contingency	$82,151	$0	$4,000	$0	$0	*	*
645 Interfund Distribution	0	300,000	0	200,000	225,000	75.0	112.5
Total Expenditures	$82,151	$300,000	$4,000	$200,000	$225,000	75.0	112.5
Revenue Summary By Service Unit							
645 Interfund Distribution	$75,000	$50,000	$25,000	$25,000	$50,000	100.0	200.0
699 General Revenues	359,070	334,070	351,919	351,919	176,919	53.0	50.3
Total Revenues	$434,070	$384,070	$376,919	$376,919	$226,919	59.1	60.2

EXPLANATORY NARRATIVE

The 2010 Contingency Fund is projected to have resources totaling $226,919, of which $50,000 is to be transferred from the General Fund. $225,000 is budgeted to be available for contingencies during 2010.

CAPITOL THEATRE RESERVE – 198

Finance Director ***Rita DeBord***
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 2009 budget included the startup of the next phase of a major capital improvement program for the Theatre, the Production Center, including an interfund loan of $300,000 to the construction fund to provide cash flow during the beginning stages. This loan was repaid in August 2009 upon the issuance of approximately $7 million in general obligation bonds. For more information about the Production Center project, please refer to the narrative for Fund 322 – Capitol Theatre Construction.

The service units in this division are:

Service Unit 648 – Capitol Theatre Insurance Reserve
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 198 Frs/Capitol Theatre Reserve Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
648 Capitol Theatre Ins. Reserve	$71,927	$571,927	$353,945	$371,927	$71,927	12.6	19.3
Total Expenditures	$71,927	$571,927	$353,945	$371,927	$71,927	12.6	19.3
Revenue Summary By Service Unit							
699 General Revenues	593,045	561,893	821,545	830,368	455,581	81.1	54.9
Total Revenues	$593,045	$561,893	$821,554	$830,368	$455,581	81.1	54.9

EXPLANATORY NARRATIVE

Service Unit 648 – Capitol Theatre Insurance Reserve
For 2010, $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 2010 of $3,000 consist entirely of interest earnings, leaving a fund balance of $389,514. As this fund is being depleted by the ongoing capital replacement / maintenance program of the Theatre, the new Public Facilities District revenue growth can be available for future needs.

RISK MANAGEMENT RESERVE – 515

Finance Director ***Rita DeBord***
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. On December 14, 2005, the City began purchasing liability insurance coverage through a risk pool of cities, and on September 1, 2005, for the Transit division through a transit risk pool. This budget for 2010 provides for:

- Administration of the program.
- Legal, claims adjustment, and broker services.
- The purchase of liability, property and other miscellaneous insurance coverages.

The service units in this division are:

Service Unit 641 – Insurance and Bonds
Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

Risk Management funds 6.33 FTE's that are included in other division's Authorized Personnel Charts. City Clerks (014) includes 0.6 FTE's (Public Records Officer) and Legal (017) includes 5.73 FTE's (Attorneys and Legal Assistants).

BUDGET SUMMARY

Dept 515 Risk Management Reserve	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Expenditure Summary By Service Unit	2008 Actual	2009 Amended Budget	2009 Actual 9/30/2009	2009 Estimated Year-End	2010 Projected Budget	% Chng from 2 to 5	% Chng from 4 to 5
641 Insurance And Bonds	$2,336,050	$2,939,598	$2,170,056	$2,786,357	$2,759,338	93.9	99.0
Total Expenditures	$2,336,050	$2,939,598	$2,170,056	$2,786,357	$2,759,338	93.9	99.0
Revenue Summary By Service Unit							
641 Insurance And Bonds	$2,136,655	$2,162,000	$2,458,625	$2,548,365	$2,418,000	111.8	94.9
699 General Revenues	1,346,161	1,540,639	1,168,528	1,301,767	1,235,275	80.2	94.9
Total Revenues	$3,482,817	$3,702,639	$3,627,153	$3,850,132	$3,653,275	98.7	94.9

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	355,423	425,090	302,913	408,204	471,455	110.9	17.1
200 Personnel Benefits	94,759	116,631	84,695	120,560	132,298	113.4	4.8
Sub-Total Salaries and Benefits	450,182	541,721	387,608	528,765	603,753	111.5	21.9
300 Supplies	8,211	6,500	2,215	5,000	8,500	130.8	0.3
400 Other Services And Charges	1,816,621	2,320,320	1,715,454	2,181,535	2,113,035	91.1	76.6
600 Capital Outlays	34,619	42,500	43,362	42,500	0	0.0	0.0
900 Interfund Payment For Services	26,416	28,557	21,417	28,557	34,050	119.2	1.2
Total Expenditures	$2,336,050	$2,939,598	$2,170,056	$2,786,357	$2,759,338	93.9	100.0

EXPLANATORY NARRATIVE

Service Unit 641 – Insurance and Bonds

Account 110 Salaries and Wages – The 2010 budget is $469,455, which is $46,365 or 11% more than the 2009 amended budget of $423,090. In 2010 this budget amount includes implementation of a mid-year cost reduction measure for General Fund, which transferred 60% of an Assistant City Attorney II into this fund. In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity.

Account 200 Personnel Benefits – This appropriation for 2010 is $132,298, an increase of $15,667 or 13.4% from the 2009 amended budget of $116,631. The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged. All of these changes net to an amount similar to the 2009 budget. The additional 60%-time position mentioned above affects this budget category as well.

Account 410 Professional Services – The 2010 budget is $650,000, a decrease of $160,000 or 19.8% from the 2009 amended budget of $810,000. This account is used to provide for the cost of potential outside legal services ($580,000); insurance broker fees ($60,000); and claims adjustment fees ($10,000). The 2009 year-end estimate for outside legal services is less than the 2009 budget because of the timing of professional services needed for certain cases. The 2009 and 2010 budgets include costs related to environmental issues arising from the former City of Yakima Landfill. The City is receiving reimbursement for most of these expenses from the City's historic insurance carriers, which are included as revenue and estimated to be $375,000 in 2009 and $125,000 in 2010.

Account 460 Insurance – This account is budgeted at $1,097,535 for 2010, an increase of $75,715 or 7.4% from the 2009 amended budget of $1,021,820. 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 to market conditions related to the purchased insurance.

Account 490 Miscellaneous – The 2010 appropriation of $361,500 provides a reserve of $350,000 for payment of claims which could be incurred and $11,500 for miscellaneous expenses, including required continuing education training registrations and dues and subscriptions for the legal staff.

Account 640 Machinery and Equipment – This account included a budgeted policy issue in 2009 to split the cost of a records management and archiving software system, which cost the budgeted amount of $42,500. The records management and archiving software system was purchased in 2009, and the system has been implemented in the City Clerk's office. At the present time, the City Clerk is indexing and entering information into the system. It should be "in-production" by the end of the year. No capital purchases are programmed for 2010.

Account 990 Interfund Charges – The amount of $34,050 budgeted for 2010 is the City Services Administration charge for this program.

Summary – The 2010 budget for the Risk Management Reserve Fund is projected at $2,759,338, which is $180,260 or 6.1% less than the 2009 amended budget of $2,939,598. This is due to a combination of factors, including the elimination of $42,500 from Account 640 Machinery and Equipment (see the above discussion on the records management and archiving software system); a decreased budgeted amount for some professional services accounts; and a lower budgeted estimate for the City's environmental investigation and remediation activities associated with the former City of Yakima Landfill, in which most of the expenses will have a corresponding insurance recovery revenue.

SERVICE UNIT 641 – INSURANCE AND BONDS

Service Unit - 641 Insurance And Bonds	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$353,788	$423,090	$302,460	$406,204	$469,455	111.0	115.6
120 Overtime	1,097	2,000	453	2,000	2,000	100.0	100.0
140 Retirement/Termination Cashout	538	0	0	0	0	*	*
Total	355,423	425,090	302,913	408,204	471,455	110.9	115.5
200 Personnel Benefits	94,759	116,631	84,695	120,560	132,298	113.4	109.7
300 Supplies							
310 Office And Operating Supplies	3,334	1,500	2,144	3,000	3,500	233.3	116.7
350 Small Tools And Equipment	4,876	5,000	70	2,000	5,000	100.0	250.0
Total	8,211	6,500	2,215	5,000	8,500	130.8	170.0
400 Other Services And Charges							
410 Professional Services	514,504	810,000	634,340	945,000	650,000	80.3	68.8
430 Transportation/Training	2,331	4,000	1,664	4,000	4,000	100.0	100.0
460 Insurance	932,532	1,021,820	979,493	971,035	1,097,535	107.4	113.0
490 Miscellaneous	367,255	484,500	99,957	261,500	361,500	74.6	138.2
Total	1,816,621	2,320,320	1,715,454	2,181,535	2,113,035	91.1	96.9
640 Machinery And Equipment	34,619	42,500	43,362	42,500	0	0.0	0.0
990 Interfund Administrative Charges	26,416	28,557	21,417	28,557	34,050	119.2	119.2
Total Expenditures - Srv Unt 641	$2,336,050	$2,939,598	$2,170,056	$2,786,357	$2,759,338	93.9	99.0
Revenues							
360 Miscellaneous Revenues	$2,136,655	$2,162,000	$2,169,860	$2,173,365	$2,293,000	106.1	105.5
390 Other Financing Sources	0	0	288,765	375,000	125,000	*	33.3
Total Revenues - Srv Unt 641	$2,136,655	$2,162,000	$2,458,625	$2,548,365	$2,418,000	111.8	94.9

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 $2,293,000 for 2010, a 6.1% increase over 2009 budget. (There was a 5% increase for all participating divisions, with the exception of Stormwater which is being charged higher premiums because of the continuing growth of the program.) The 2010 budget also includes an estimate of interest earnings of $125,000, and insurance reimbursements of $171,500. Reserves are programmed to be $893,938 by the end of 2010.

Since 2010 will be the fifth year of purchased liability insurance with a $100,000 deductible, the "run-out" of existing claims at the time of transition is slowing. Therefore, the reserve balance appears to be adequate, even though it is slightly below the targeted balance of $1 million.

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$1,037,963	$1,084,139	$1,146,767	$1,146,767	$1,063,775	98.1	92.8
360 Miscellaneous Revenues	308,199	456,500	21,761	155,000	171,500	37.6	110.7
Total Revenues - Srv Unt 699	$1,346,161	$1,540,639	$1,168,528	$1,301,767	$1,235,275	80.2	94.9

CEMETERY TRUST – 610

Finance Director — ***Rita DeBord***
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

Dept 610 Cemetery Trust Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
699 General Revenues	$19,126	$25,000	$0	$12,000	$15,000	60.0	125.0
Total Expenditures	$19,126	$25,000	$0	$12,000	$15,000	60.0	125.0
Revenue Summary By Service Unit							
225 Cemetery	$10,785	$6,000	$8,240	$8,500	$8,000	133.3	94.1
699 General Revenues	574,706	588,181	566,411	578,365	589,865	100.3	102.0
Total Revenues	$585,491	$594,181	$574,651	$586,865	$597,865	100.6	101.9

EXPLANATORY NARRATIVE

Service Unit 225 – Cemetery

As in 2009, $8,000 is the revenue budget for plot sales.

Service Unit 699 – General Revenue

For the year 2010, $15,000 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 2010 budget). The Trust Fund balance at the end of 2010 is estimated to be $582,865.

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.

					2010			
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	$675,000	$215,000	$0	$460,000
272	Conv Center Addition (Ref 1996 Bonds)	05/08/2007	05/01/2026	4,910,000	4,890,000	10,000	0	4,880,000
273	Capitol Theatre Expansion	08/28/2009	12/01/2032	7,035,000	6,860,000	180,000	0	6,680,000
281	Parks Capital Projects	12/05/2005	12/01/2015	755,000	490,000	75,000	0	415,000
281	River Road Street Project	05/08/2007	05/01/2017	1,765,000	1,470,000	155,000	0	1,315,000
281	Fire Station West Valley	05/08/2007	05/01/2022	815,000	735,000	45,000	0	690,000
281	Downtown Revitalization Project	05/08/2007	05/01/2022	1,490,000	1,340,000	80,000	0	1,260,000
281	3rd Avenue & Mead/Ped Crossing	08/28/2008	12/01/2019	2,190,000	1,980,000	170,000		1,810,000
281	Fire Ladder Truck	08/28/2008	12/01/2021	760,000	705,000	50,000		655,000
281	Sundome Expansion	06/17/2003	12/01/2023	1,430,528	1,173,811	118,125	0	1,055,686
283	Crim Justice / I-82 (Ref1994 Bonds)	06/17/2003	12/01/2013	4,155,000	1,910,000	455,000	0	1,455,000
284	Fire (Refunding 1995 Bonds)	09/07/2004	12/01/2014	2,300,000	1,330,000	250,000	0	1,080,000
285	G.O. Ln of Cred-Parks Cap-Kiwanis Dev	2010	2015	0	0	0	500,000	500,000
287	Conv Center Exp (Ref 1996 Bonds)	09/07/2004	11/01/2019	4,175,000	3,420,000	295,000	0	3,125,000
Sub-Total				$38,515,528	$26,978,811	$2,098,125	$500,000	$25,380,686
Revenue Bonds								
484	Wastewater/Water (Ref. 1998 Bonds)	06/05/2008	11/01/2011	$1,516,049	$1,025,000	$500,000	$0	$525,000
486	Water (Refunding 1998 Bonds)	06/05/2008	11/01/2018	1,883,951	1,720,000	165,000	0	1,555,000
488	Wastewater	06/05/2008	11/01/2027	5,440,000	5,175,000	200,000	0	4,975,000
491	Irrigation	09/14/2004	09/01/2034	5,215,000	4,695,000	115,000	0	4,580,000
493	Wastewater (Series A)	12/22/2003	11/01/2014	7,390,000	3,310,000	725,000	0	2,585,000
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	$26,080,000	$1,705,000	$0	$24,375,000
Grand Total				$63,080,528	$53,058,811	$3,803,125	$500,000	$49,755,686

* Preliminary estimate - subject to change.

2002 & 2009 PFD L.T.G.O. BONDS – 272

Finance Director — ***Rita DeBord***
Deputy Director of Accounting & Budgeting — ***Cindy Epperson***

DEFINITION

The Public Facilities District Convention Center (PFDCC) 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. These bonds are accounted for in service unit 328.

The Public Facilities District Capitol Theatre (PFDCT) was created in 2008 to fund the Capitol Theatre expansion project. General Obligation Bonds of $7,035,000 (Series A and B) were issued in August 2009 for Capitol Theatre Expansion project - Series B were issued as "Buy America Bonds", with the Federal Government funding a portion of the interest payments. These bonds are accounted for in service unit 638.

EXPLANATORY NARRATIVE

Service Unit 328 – Capital Improvement

$460,000 is provided by a transfer from the PFDCC Fund #172 to support debt service payments of $455,781. The fund balance allocated to Convention Center activity at the end of 2010 is estimated to be $155,213.

Service Unit 638 – Capital Improvement

Revenues for the Capitol Theatre bonds consist of a transfer of $460,000 from the Public Facilities District Convention Center fund #174, and a Federal subsidy of $108,896, for total revenue of $568,896 to support debt service payments of $558,505. The projected year-end fund balance allocated to Capitol Theatre activities for 2010 is $10,391.

Date of Issue	Date of Maturity	Original Issue	Redeemed Prior Years	Bonds Maturing 2010	Bonds Outstanding 12/31/10	Coupons Maturing 2010
Service Unit 328 – Capital Improvement / Convention Center						
5/8/07 *Unrefunded*	6/1/12	$1,280,000	$605,000	$215,000	$460,000	$24,236
5/8/07 *Refunding 1996 Bonds*	5/1/26	4,910,000	20,000	10,000	4,880,000	206,545
Total		$6,190,000	$625,000	$225,000	$5,340,000	$230,781
Service Unit 638 – Capital Improvement / Capitol Theatre						
8/28/09 G.O. Bond Series A	12/1/18	$2,055,000	$175,000	$180,000	$1,700,000	$378,505
8/28/09 G.O. Bond Series B	12/1/32	4,980,000	0	0	4,980,000	0
Total		$7,035,000	$175,000	$180,000	$6,680,000	$378,505
Fund Total		$13,225,000	$800,000	$405,000	$12,020,000	$609,286

Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
328 Capital Improvement	$459,075	$460,413	$342,438	$460,413	$455,781	99.0	99.0
638 Capital Improvement	0	274,137	0	274,137	558,505	203.7	203.7
Total Expenditures	$459,075	$734,550	$342,438	$734,550	$1,014,286	138.1	138.1
Revenue Summary By Service Unit							
328 Capital Improvement	$460,000	$460,000	$345,000	$460,000	$460,000	100.0	100.0
638 Capital Improvement	0	0	0	274,137	568,896	*	207.5
699 General Revenues	150,482	151,407	151,407	151,407	150,994	99.7	99.7
Total Revenues	$610,482	$611,407	$496,407	$885,544	$1,179,890	193.0	133.2

VARIOUS L.T.G.O. BONDS FUND – 281

FINANCE DIRECTOR — **RITA DEBORD**
DEPUTY DIRECTOR OF ACCOUNTING & BUDGETING — **CINDY EPPERSON**

DEFINITION

This fund provides for redemption of several different Limited Tax General Obligation Bond Issues. It will also provide redemption for 2003 SunDome 2005 Parks, and 2007 & 2008 Fire & Streets Capital bond issues. The fund balance at the end of 2010 is estimated to be $4,664.

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. All revenue into this fund is generated by interfund transfers.

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 2010	BONDS OUTSTANDING 12/31/10	COUPONS MATURING 2010
2134	12/01/2005	12/01/2016	$755,000	$265,000	$75,000	$415,000	$20,900
SunDome	06/17/2003	12/01/2023	1,430,528	256,716	118,125	1,055,687	31,875
1944	05/08/2007	05/01/2017	1,765,000	295,000	155,000	1,315,000	61,850
2105	05/08/2007	05/01/2022	815,000	80,000	45,000	690,000	30,235
2165	05/08/2007	05/01/2022	1,490,000	150,000	80,000	1,260,000	55,115
2230	08/28/2008	12/01/2019	2,190,000	210,000	170,000	1,810,000	70,850
Fire Truck	08/28/2008	12/01/2021	760,000	55,000	50,000	655,000	25,813
TOTAL			$9,205,528	$1,311,716	$693,125	$7,200,687	$296,638

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	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

Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
528 Capital Improvements	$682,296	$980,288	$410,294	$980,288	$989,763	101.0	101.0
Total Expenditures	$682,296	$980,288	$410,294	$980,288	$989,763	101.0	101.0
Revenue Summary By Service Unit							
645 Interfund Distribution	$682,298	$980,289	$984,189	$980,289	$989,763	101.0	101.0
699 General Revenues	4,661	4,661	4,663	4,663	4,664	100.1	100.0
Total Revenues	$686,959	$984,950	$988,852	$984,952	$994,427	101.0	101.0

1994 LTD LEVY G.O. BOND REDEMPTION – 283

FINANCE DIRECTOR — **RITA DEBORD**
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 2010	Bonds Outstanding 12/31/10	Coupons Maturing 2010
6/17/03 *Refunding 1994 Bonds*	12/1/13	$4,155,000	$2,245,000	$455,000	$1,455,000	$56,788

SERVICE UNITS 111, 645 & 699 – REVENUES

For 2010, Cable TV Utility Tax is scheduled to contribute $400,000, the Street Fund will contribute $46,667, and Arterial Gas Tax will support $65,333. The fund balance at the end of 2010 is estimated to be $110,023.

Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
528 Capital Improvements	$517,938	$518,038	$34,019	$518,038	$511,788	98.8	98.8
Total Expenditures	$517,938	$518,038	$34,019	$518,038	$511,788	98.8	98.8
Revenue Summary By Service Unit							
111 Crime Prevention	$402,000	$252,000	$189,000	$252,000	$400,000	158.7	158.7
645 Interfund Distribution	112,000	112,000	112,000	112,000	112,000	100.0	100.0
699 General Revenues	267,586	263,848	263,649	263,749	109,811	41.6	41.6
Total Revenues	$781,586	$627,848	$564,649	$627,749	$621,811	99.0	99.1

1995 G.O. FIRE BOND REDEMPTION – 284

Finance Director ***Rita DeBord***
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 2010	Bonds Outstanding 12/31/10	Coupons Maturing 2010
9/7/05 *Refunding 1995 Bonds*	12/1/14	$2,300,000	$970,000	$250,000	$1,080,000	$46,550

Service Unit 699 – General Revenues

The levy for 2010 is set to collect $297,000 (or approximately 5.5 cents per thousand – up from 5.1 cents per thousand in 2009). The fund balance is estimated to be $195,023 at the end of 2010.

Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
528 Capital Improvements	$293,788	$267,678	$26,339	$267,678	$296,550	110.8	110.8
Total Expenditures	$293,788	$267,678	$26,339	$267,678	$296,550	110.8	110.8
Revenue Summary By Service Unit							
699 General Revenues	$488,039	$463,575	$346,248	$462,251	$491,573	106.0	106.3
Total Revenues	$488,039	$463,575	$346,248	$462,251	$491,573	106.0	106.3

LTD TAX GENERAL OBLIGATION LINE OF CREDIT – 285

Finance Director ***Rita DeBord***
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. The Finance Department intends to renegotiate another line of credit when this one expires, so that the City will have a viable short-term financing option available.

EXPLANATORY NARRATIVE

Service Unit 529 – Administration

All prior balances on the line of credit have been paid in full in 2008. In 2009 there is a budgeted policy of $500,000 for Upper Kiwanis development and is re-budgeted for 2010 and will be funded through line of credit. Principal and Interest will be repaid with REET1.

Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
529 Administration	$25,284	$50,000	$0	$50,000	$50,000	100.0	100.0
Total Expenditures	$25,284	$50,000	$0	$50,000	$50,000	100.0	100.0
Revenue Summary By Service Unit							
645 Interfund Distribution	$24,365	$50,000	$0	$50,000	$50,000	100.0	100.0
699 General Revenues	918	0	0	0	0	0.0	*
Total Revenues	$25,283	$50,000	$0	$50,000	$50,000	100.0	100.0

1996 LTD LEVY G.O. BOND REDEMPTION – 287

Finance Director — ***Rita DeBord***
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 2010 is estimated to be $64,637.

EXPLANATORY NARRATIVE

Service Unit 328 – Capital Improvements

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2010	Bonds Outstanding 12/31/10	Coupons Maturing 2010
9/7/04 *Refunding 1996 Bonds*	11/1/19	$4,175,000	$755,000	$295,000	$3,125,000	$132,815

Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
328 Capital Improvement	$428,645	$441,365	$70,683	$441,365	$427,815	96.9	96.9
Total Expenditures	$428,645	$441,365	$70,683	$441,365	$427,815	96.9	96.9
Revenue Summary By Service Unit							
699 General Revenues	$490,062	$508,417	$371,494	$504,617	$492,452	96.9	97.6
Total Revenues	$490,062	$508,417	$371,494	$504,617	$492,452	96.9	97.6

LOCAL IMPROVEMENT DISTRICT (LID) DEBT SERVICE CONTROL – 289

Finance Director — ***Rita DeBord***
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 $80,320 at the end of 2010.

Below is anticipated debt service on the outstanding notes.

Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
699 General Revenues	$84,618	$207,000	$0	$207,000	$207,000	100.0	100.0
Total Expenditures	$84,618	$207,000	$0	$207,000	$207,000	100.0	100.0
Revenue Summary By Service Unit							
699 General Revenues	$114,506	$287,477	$101,388	$244,144	$249,144	86.7	102.1
Total Revenues	$114,506	$287,477	$101,388	$244,144	$249,144	86.7	102.1

WATER/WASTEWATER REVENUE BOND REDEMPTION – 484

Finance Director ***Rita DeBord***
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 2010	Debt Outstanding 12/31/10	Interest/ Coupons Maturing 2010
2008 Revenue Bond *Refunding 1998 Bond*	6/5/08	11/1/11	$1,516,049	$491,049	$500,000	$525,000	$40,287

The total debt service in this redemption fund for 2010 is $540,287 ($500,000-principal and $40,287–interest).

Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
238 Capital Improvement	$544,091	$545,141	$30,070	$545,141	$540,287	99.1	99.1
Total Expenditures	$544,091	$545,141	$30,070	$545,141	$540,287	99.1	99.1
Revenue Summary By Service Unit							
645 Interfund Distribution	$547,195	$545,141	$545,141	$545,141	$540,287	99.1	99.1
699 General Revenues	110,223	110,329	113,326	113,726	114,126	103.4	100.4
Total Revenues	$657,418	$655,470	$658,467	$658,867	$654,413	99.8	99.3

WATER 2008 REVENUE BOND REDEMPTION – 486

Finance Director ***Rita DeBord***
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 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 2010 of $270,407, and is in compliance with bond covenants. The redemption fund balance at the end of 2010 is estimated to be $4,840.

EXPLANATORY NARRATIVE

Service Unit 348 – Capital Improvements

Issue Name	Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Debt Maturing 2010	Debt Outstanding 12/31/10	Interest / Coupons Maturing 2010
2008 Revenue Bond *Refunding 1998 Bond*	6/5/08	11/1/18	$1,883,951	$163,951	$165,000	$1,555,000	$73,814

Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
348 Capital Improvement	$243,186	$234,560	$39,780	$234,560	$238,814	101.8	101.8
Total Expenditures	$243,186	$234,560	$39,780	$234,560	$238,814	101.8	101.8
Revenue Summary By Service Unit							
645 Interfund Distribution	$243,060	$234,560	$234,560	$234,560	$238,814	101.8	101.8
699 General Revenues	4,916	4,516	4,790	4,815	4,840	107.2	100.5
Total Revenues	$247,976	$239,076	$239,350	$239,375	$243,654	101.9	101.8

WATER/WASTEWATER 2008 REVENUE BOND REDEMPTION – 488

Finance Director ***Rita DeBord***
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 $114,126 at the end of 2010.

EXPLANATORY NARRATIVE

Service Unit 232 – Wastewater Treatment

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2010	Bonds Outstanding 12/31/10	Coupons Maturing 2010
6/5/08	11/1/27	$5,440,000	$265,000	$200,000	$4,975,000	$214,613

Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
232 Wastewater Treatment	$534,536	$412,213	$111,106	$412,213	$414,613	100.6	100.6
Total Expenditures	$534,536	$412,213	$111,106	$412,213	$414,613	100.6	100.6
Revenue Summary By Service Unit							
645 Interfund Distribution	$368,900	$412,213	$412,213	$412,213	$414,613	100.6	100.6
699 General Revenues	165,636	1	(1)	(1)	(1)	(175.4)	100.0
Total Revenues	$534,536	$412,214	$412,212	$412,212	$414,612	100.6	100.6

IRRIGATION 2003 REVENUE BOND REDEMPTION – 491

FINANCE DIRECTOR — *RITA DEBORD*
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. The bond redemption fund balance at the end of 2010 is estimated at $35,435.

EXPLANATORY NARRATIVE

SERVICE UNIT 348 – CAPITAL IMPROVEMENT

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2010	Bonds Outstanding 12/31/10	Coupons Maturing 2010
9/1/04	9/1/34	$5,215,000	$520,000	$115,000	$4,580,000	$207,684

Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
348 Capital Improvement	$318,203	$320,709	$105,354	$320,709	$322,684	100.6	100.6
Total Expenditures	$318,203	$320,709	$105,354	$320,709	$322,684	100.6	100.6
Revenue Summary By Service Unit							
645 Interfund Distribution	$318,203	$320,709	$240,532	$320,709	$322,684	100.6	100.6
699 General Revenues	35,435	35,435	35,435	35,435	35,435	100.0	100.0
Total Revenues	$353,638	$356,144	$275,967	$356,144	$358,119	100.6	100.6

WASTEWATER 2003 REVENUE BOND REDEMPTION – 493

FINANCE DIRECTOR — *RITA DEBORD*
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 2010 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 2010	Bonds Outstanding 12/31/10	Coupons Maturing 2010
Series A 12/1/03	$7,390,000	$4,080,000	$725,000	$2,585,000	$119,694
Series B 12/1/03	$10,155,000	0	0	10,155,000	501,950
Total	$17,545,000	$4,080,000	$725,000	$12,740,000	$621,644

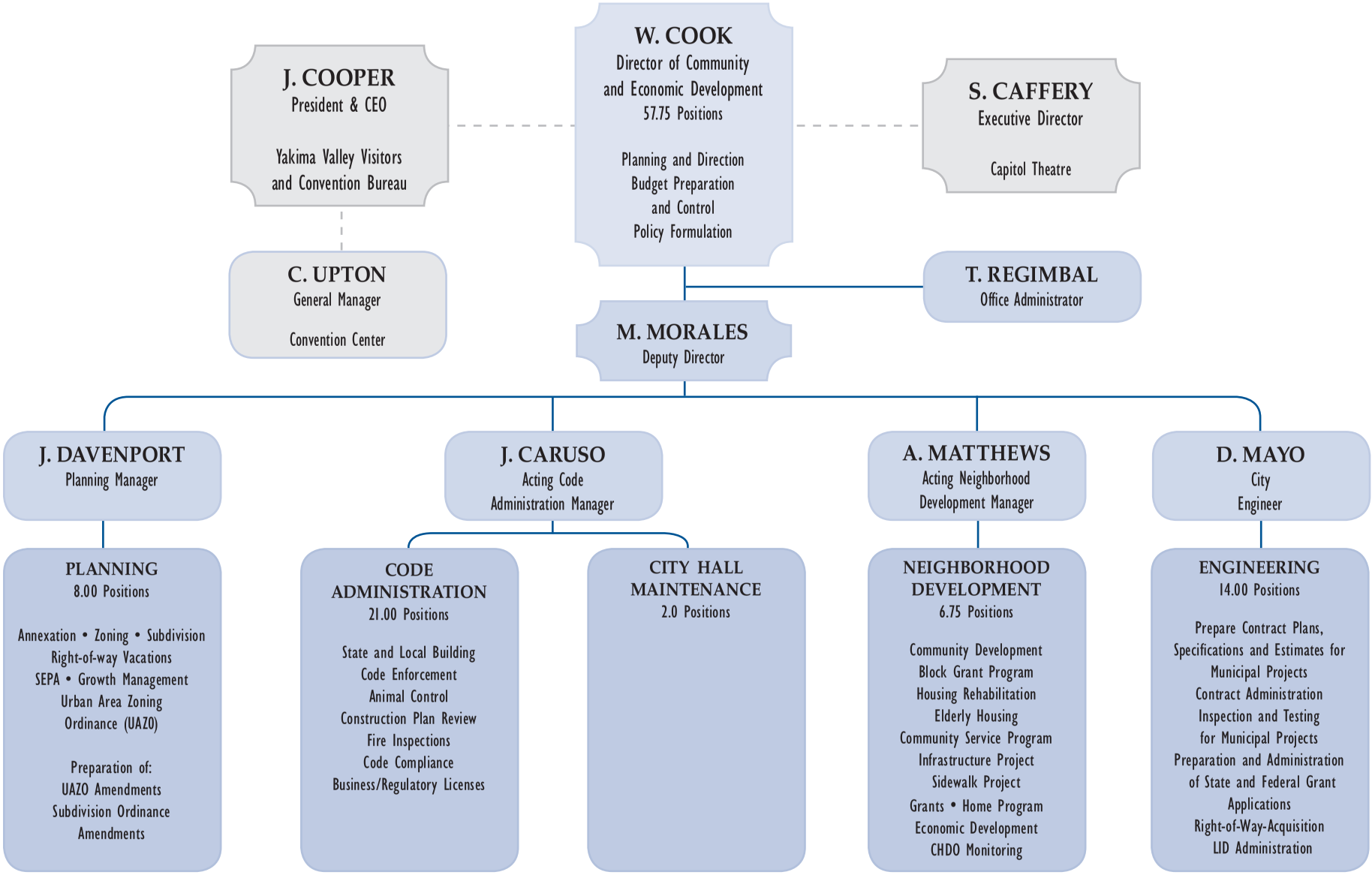
Dept 493 2003 Sewer Rev Bond Redemption	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenditure Summary By Service Unit							
232 Wastewater Treatment	$1,346,631	$1,347,794	$321,397	$1,347,794	$1,346,644	99.9	99.9
Total Expenditures	$1,346,631	$1,347,794	$321,397	$1,347,794	$1,346,644	99.9	99.9
Revenue Summary By Service Unit							
645 Interfund Distribution	$1,346,632	$1,347,794	$1,347,794	$1,347,794	$1,346,645	99.9	99.9
699 General Revenues	1	1	1	1	1	100.0	100.0
Total Revenues	$1,346,633	$1,347,795	$1,347,795	$1,347,795	$1,346,646	99.9	99.9

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

2009 Budgeted Staffing Levels



URBAN AREA HEARINGS EXAMINER – 020

GENERAL FUND

COMMUNITY AND ECONOMIC DEVELOPMENT DIRECTOR — **WILLIAM COOK**
PLANNING MANAGER — **JOAN DAVENPORT**

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

DEPT 020 YAK URBAN AREA HEARINGS EXAMINER EXPENDITURE SUMMARY BY SERVICE UNIT	(1) 2008 ACTUAL	(2) 2009 AMENDED BUDGET	(3) 2009 ACTUAL 9/30/2009	(4) 2009 ESTIMATED YEAR-END	(5) 2010 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % CHNG FROM 4 TO 5
313 Land Use Regulation	$65,193	$56,000	$46,007	$56,000	$41,000	73.2	73.2
TOTAL EXPENDITURES	$65,193	$56,000	$46,007	$56,000	$41,000	73.2	73.2

EXPENDITURE SUMMARY BY TYPE	(1) 2008 ACTUAL	(2) 2009 AMENDED BUDGET	(3) 2009 ACTUAL 9/30/2009	(4) 2009 ESTIMATED YEAR-END	(5) 2010 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % OF TOTAL
400 Other Services And Charges	65,193	56,000	46,007	56,000	41,000	73.2	100.0
TOTAL EXPENDITURES	$65,193	$56,000	$46,007	$56,000	$41,000	73.2	100.0

EXPLANATORY NARRATIVE

PERFORMANCE STATISTICS - URBAN AREA HEARINGS EXAMINER	2008 ACTUAL	2009 AMENDED BUDGET	2009 ACTUAL THRU 9/09
Cases	31	40	24

The Hearings Examiner Professional Service budget (Account 410) for 2010 is a 27% decrease from 2009 year-end budget estimate of $55,000. Through September 2009 the number of cases heard by the Hearing Examiner was 24, compared to 19 at this time last year.

SERVICE UNIT 313 – LAND USE REGULATION

Dept 020 Yak Urban Area Hearings Examiner Service Unit - 313 Land Use Regulation	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
410 Professional Services	$65,193	$55,000	$46,007	$55,000	$40,000	72.7	72.7
490 Miscellaneous	0	1,000	0	1,000	1,000	100.0	100.0
Total Expenditures - Srv Unt 313	$65,193	$56,000	$46,007	$56,000	$41,000	73.2	73.2

ENVIRONMENTAL PLANNING – 021

GENERAL FUND

Community and Economic Development Director ***William Cook***
Planning Manager ***Joan Davenport***

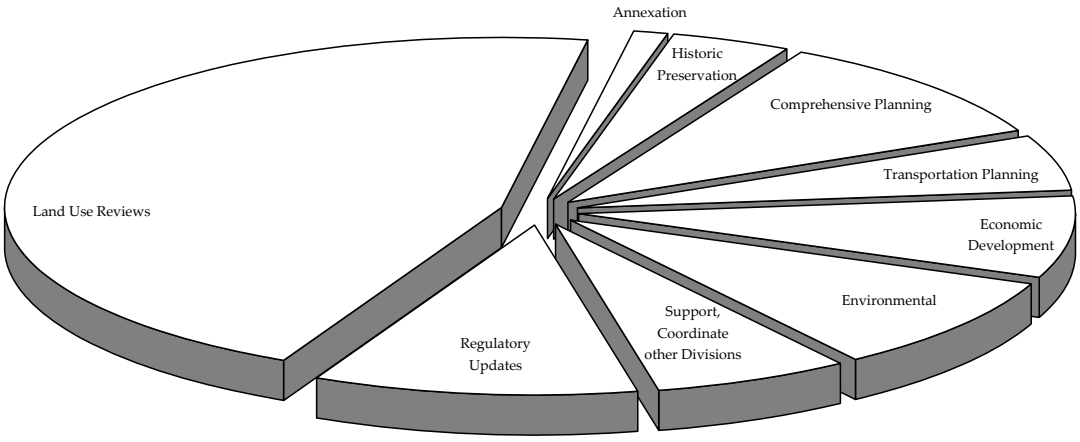
DEFINITION

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, City Council, Urban Area Joint Board, and various advisory groups.

TASKS BY CATEGORY



Due to staff reductions in the Code Division, the Planning staff is currently providing a Planner at the front counter during business hours to assist in meeting the needs of the public and fill the gap in personnel resources.

The service units in this division are:

Service Unit 310 – Comprehensive Planning
Service Unit 319 – Administration

AUTHORIZED PERSONNEL

Class Code	Position Title	2008 Actual	2009 Amended Budget	2010 Proposed Budget
1150	Director of Community & Economic Development	1.00	1.00	1.00
1254	Planning Manager (1)	0.00	1.00	1.00
1275	Deputy Director Econ Dev & Intergov't Affairs (2)	1.00	1.00	0.00
3311	Assistant Planner	4.00	4.00	4.00
3312	Planning Technician	1.00	1.00	1.00
3321	Associate Planner	2.00	2.00	2.00
11201	Supervising Planner	1.00	1.00	1.00
11601	Comm / Econ Develop Office Administration	1.00	1.00	1.00
Total Personnel (3)		**12.00**	**12.00**	**12.00**

(1) The Code Administration & Planning Manager position was replaced with the Planning Manager position.
(2) The Deputy Director is proposed to be eliminated upon the retirement of the Director and subsequent promotion, as part of 2010 budget reductions.
(3) 3.44 FTE's are funded by Codes (022), Engineering (041), City Hall Maintenance (051), Economic Development (123) and / or ONDS (124)

BUDGET SUMMARY

Dept 021 Environmental Planning Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
310 Comprehensive Planning	$629,164	$670,389	$498,230	$612,650	$558,642	83.3	91.2
319 Administration	76,174	231,168	101,733	210,948	215,588	93.3	102.2
Total Expenditures	$705,338	$901,558	$599,964	$823,598	$774,229	85.9	94.0

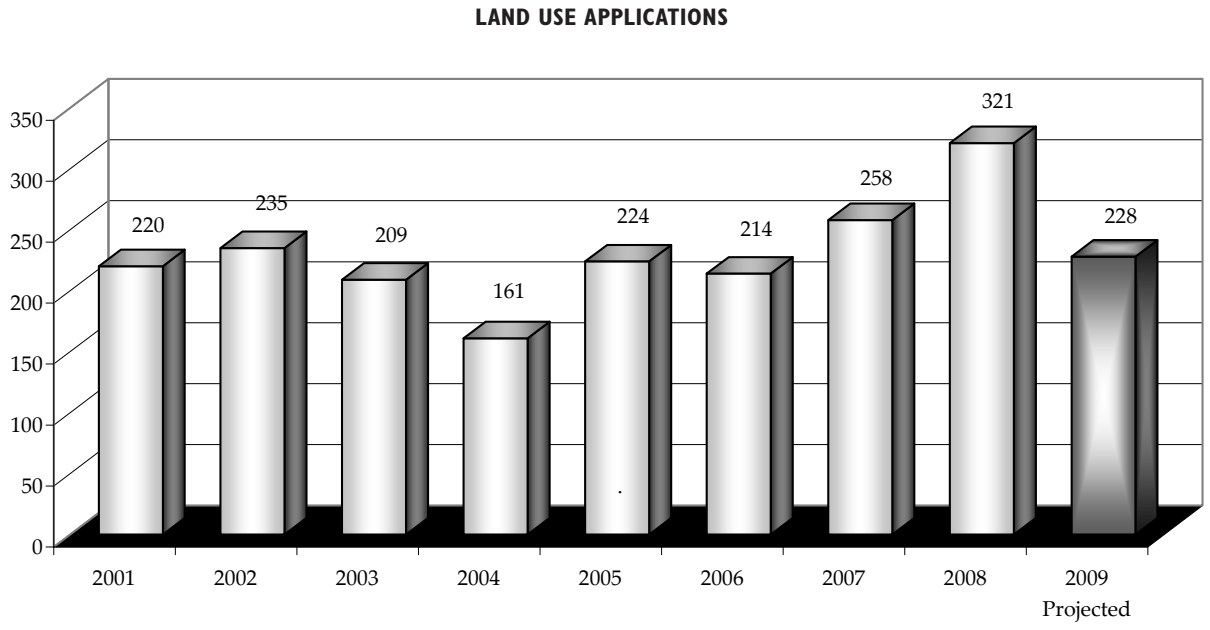
Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	463,501	615,312	427,147	584,121	547,114	88.9	70.7
200 Personnel Benefits	137,875	171,883	125,861	168,196	150,904	87.8	19.5
Sub-Total Salaries and Benefits	601,376	787,195	553,008	752,317	698,018	88.7	90.2
300 Supplies	8,147	10,226	5,470	6,550	8,050	78.7	1.0
400 Other Services And Charges	95,815	104,136	41,486	64,730	67,096	64.4	8.7
900 Interfund Payment For Services	0	0	0	0	1,065	*	0.1
Total Expenditures	$705,338	$901,558	$599,964	$823,598	$774,229	85.9	100.0

EXPLANATORY NARRATIVE

Performance Statistics - Environmental Planning [1]	2007 Actual	2008 Actual	2009 Through September
Class (2)	32	49	21
Class (3)	12	17	12
Class 2 Modifications	2	0	0
Rezones	13	7	4
Administrative Adjustments	23	36	22
Right-of-Way Vacations	4	4	2
Environmental Checklists	57	64	29
Appeals	4	9	4
Short Plat Exemptions	46	29	17
Preliminary Short Plats	18	26	10
Final Short Plats	0	2	7
Amended Final Short Plats	0	3	1
Preliminary Long Plats	6	7	1
Final Long Plats	1	7	3
Binding Site Plans	2	0	0
Administrative Modifications	11	19	21
Shorelines	4	3	2
Interpretations	1	0	2
Alt/Non Conforming	0	4	1
Easement Release	0	0	0
Right-of-Way Use Permit	2	8	2
Comprehensive Plan Amendments	10	4	4
Annexations	1	4	1
Variance	1	1	0
Critical Areas Ordinance (JARPA)	5	12	5
Plat Alteration	0	2	0
Hearing Examiner Referral	2	3	0
Planned Development	1	1	2
Overlay Districts	0	0	1
Total	258	321	174

(1) Based on the average of 18 applications per month, the estimated workload for 2009 would be a total of 228 projects.

Revenues	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Sale of Maps	$328	$750	$750
Environmental Impact Permits	11,025	6,000	6,000
Zoning and Subdivision Fees	61,029	55,000	55,000
Sale of Publications	2,445	1,000	1,000
Total	$74,827	$62,750	$62,750



Service Unit 310 – Comprehensive Planning

Account 100 Salaries and Wages – In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity.

The 2010 budget reflects a decrease of $40,668 or 9.6% from the 2009 year-end estimate budget of $421,693 to $381,025. This savings is due primarily to the shifting of funding for a staff planner in 2010 to Federal Grant sources in the Fund 124 (ONDS) budget for one year, to support economic development projects such as the LIFT program and Neighborhood Stabilization Program (NSP).

Account 200 Personnel Benefits – The Personnel Benefits line for 2010 is $108,696, which reflects a 14% decrease of $17,745 from the 2009 year-end estimate of $126,441, primarily related to the transfer of funding for one Assistant Planner out of the division.

The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees' Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged. All of these changes net to an amount similar to the 2009 budget.

Account 300 Supplies – The Supplies line for 2010 reflects an increase of $1,500 or 28% from the 2009 year-end estimate of $5,350 to $6,850.

Account 410 Professional Services – This line item for 2010 reflects an increase of $1,000 from the 2009 budget year-end estimate of $1,500 to $2,500, but is $7,500 less than the 2009 amended budget and nearly $10,000 below 2008 actual expenditures. The need to hire outside consultants has been significantly reduced due to adequate staffing levels.

Account 420 Communications – This line item for 2010 reflects an increase of $1,406 or 7.8% from the 2009 year-end estimate of $17,865 to $19,271. This budget includes the postage charges for the Planning

Division, which is a required portion of the Public Notices requirements for land use permits. This line item was reduced from the 2009 Amended Budget of $26,271 due to budget reductions. The Division will be exploring an abbreviated mailing system using post cards rather than mailing of full applications.

Account 430 Transportation – For 2010 there is no change from the 2009 year-end estimate budget of $1,000. This line item was already reduced from $3,000 to $1,000 due to budget reductions in April of 2009.

Account 440 Advertising – The 2010 advertising budget remains the same as the 2009 year end estimate of $25,000. This budget was reduced from $35,000 due to budget reductions in April 2009. 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 total projected expenditure in 2010 of $558,642 is a decrease of $54,008 or 8.8%, from the 2009 year-end estimate of $612,650. This decrease reflects the re-assignment of one Assistant Planner and reductions in operating costs for 2010.

As previously noted, the Planning Division staff is assisting Code Administration with front counter duties to cover the reduction in the Code Division and provide better public assistance. The re-assignment of one Assistant Planner to economic development activities for one year will support several time sensitive grant projects of the Department such as the LIFT application and the Neighborhood Stabilization Program (NSP).

SERVICE UNIT 310 – COMPREHENSIVE PLANNING

Service Unit - 310 Comprehensive Planning	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$399,657	$421,224	$348,516	$419,973	$379,305	90.1	90.3
120 Overtime	0	10,000	0	1,000	1,000	10.0	100.0
130 Special Pay	360	720	540	720	720	100.0	100.0
140 Retirement/Termination Cashout	5,927	0	0	0	0	*	*
Total	405,945	431,944	349,056	421,693	381,025	88.2	90.4
200 Personnel Benefits	125,731	130,848	105,633	126,441	108,696	83.1	86.0
300 Supplies							
310 Office And Operating Supplies	5,648	5,500	4,048	4,000	5,500	100.0	137.5
320 Fuel Consumed	41	0	251	350	350	*	100.0
350 Small Tools And Equipment	1,276	3,526	545	1,000	1,000	28.4	100.0
Total	6,966	9,026	4,844	5,350	6,850	75.9	128.0
400 Other Services And Charges							
410 Professional Services	12,078	10,000	904	1,500	2,500	25.0	166.7
420 Communications	21,598	26,271	11,941	17,865	19,271	73.4	107.9
430 Transportation/Training	1,887	3,000	238	1,000	1,000	33.3	100.0
440 Advertising	33,139	35,000	15,545	25,000	25,000	71.4	100.0
480 Repairs And Maintenance	206	300	0	300	300	100.0	100.0
490 Miscellaneous	21,614	24,000	10,069	13,500	14,000	58.3	103.7
Total	90,522	98,571	38,698	59,165	62,071	63.0	104.9
Total Expenditures - Srv Unt 310	$629,164	$670,389	$498,230	$612,650	$558,642	83.3	91.2

Service Unit 319 – Administration

Account 100 Salaries and Wages – This line item for 2010 reflects an increase of $3,661 from the 2009 year-end estimate of $162,428 to $166,089. This is an increase of 2.3%, which is primarily the result of a retirement cash out of $6,408 for the Director of Community and Economic Development.

Account 200 Personnel Benefits – This line item for 2010 reflects an increase of $453 or 1.1% from the 2009 year-end estimate of $41,755.

Account 300 Supplies – The Supplies line for 2010 reflects no change from the 2009 year-end estimate of $1,200.

Account 420 Communications – This line item for 2010 reflects a decrease of $540 or 30% from the 2009 year-end estimate of $1,815 to $1,275. One cell phone will be taken out of commission.

Account 430 Transportation –For 2010 there is no increase over the 2009 year-end estimate of $800. This line item provides the Community and Economic Development Director with training funds for 2010.

Summary – In Service Unit 319 for 2010, total expenditures are projected at $215,588, reflecting an increase of $5,000 or 2.4% from the 2009 year-end estimate of $210,948.

SERVICE UNIT 319 – ADMINISTRATION

Service Unit - 319 Administration	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$57,556	$166,487	$78,011	$162,320	$159,444	95.8	98.2
130 Special Pay	0	108	81	108	238	220.0	220.0
140 Retirement/Termination Cashout	0	16,773	0	0	6,408	38.2	*
Total	57,556	183,368	78,092	162,428	166,089	90.6	102.3
200 Personnel Benefits	12,144	41,035	20,228	41,755	42,208	102.9	101.1
300 Supplies							
310 Office And Operating Supplies	465	500	409	500	500	100.0	100.0
350 Small Tools And Equipment	717	700	216	700	700	100.0	100.0
Total	1,181	1,200	625	1,200	1,200	100.0	100.0
400 Other Services And Charges							
420 Communications	2,149	1,815	498	1,815	1,275	70.3	70.3
430 Transportation/Training	783	800	689	800	800	100.0	100.0
480 Repairs And Maintenance	0	200	87	200	200	100.0	100.0
490 Miscellaneous	2,361	2,750	1,515	2,750	2,750	100.0	100.0
Total	5,293	5,565	2,788	5,565	5,025	90.3	90.3
950 Interfund Opt Rental And Leases	0	0	0	0	1,065	*	*
Total Expenditures - Srv Unt 319	$76,174	$231,168	$101,733	$210,948	$215,588	93.3	102.2

CODE ADMINISTRATION – 022

GENERAL FUND

Community and Economic Development Director — ***William Cook***
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	2008 Actual	2009 Amended Budget	2010 Proposed Budget
1252	Code & Planning Manager (1)	1.00	0.00	0.00
4310	Plans Examiner I (Residential)	1.00	1.00	1.00
4315	Plans Examiner II (Commercial)	2.00	2.00	2.00
4419	Code Compliance Officer	4.00	4.00	4.00
4420	Fire Code Inspector (2)	2.00	2.00	1.00
4421	Code Inspector	4.00	4.00	4.00
4441	Permit Technician (3)	4.00	4.00	3.00
6510	Animal Control Officer (4)	3.00	3.00	2.00
11251	Supervising Code Inspector	1.00	1.00	1.00
11602	Code Inspection Office Supervisor	1.00	1.00	1.00
Total Personnel (5)		**23.00**	**22.00**	**19.00**

(1) The Code & Planning Manager position was eliminated in 2009. Management duties are currently delegated to the Supervising Code Inspector.
(2) One vacant Fire Code Inspector position was eliminated in 2009 due to mid-year budget reductions.
(3) One vacant Permit Technician Position was eliminated in the 2010 budget due to the City's current financial constraints.
(4) An Animal Control Officer position was eliminated in 2010 due to the City's current financial constraints.
(5) Code Administration funds .67 FTE's in Environmental Planning (021) and has 3.64 FTE's funded by ONDS (124), Wastewater (473), Water (474), and / or Irrigation (475).

BUDGET SUMMARY

Dept 022 Code Administration Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
103 Criminal Justice Sales Tax .3% Inc	$60,882	$75,025	$59,812	$74,162	$74,553	99.4	100.5
145 Dangerous Bldg Repair & Demo	22,560	25,000	27,467	25,000	15,000	60.0	60.0
149 Administration	1,034,728	1,213,524	784,372	1,085,077	1,035,092	85.3	95.4
223 Animal Control	225,682	240,982	169,026	236,058	171,474	71.2	72.6
626 Licensing	202,786	229,324	136,412	187,194	166,253	72.5	88.8
Total Expenditures	$1,546,638	$1,783,856	$1,177,088	$1,607,492	$1,462,372	82.0	91.0

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	970,584	1,157,708	761,136	1,017,636	948,771	82.0	64.9
200 Personnel Benefits	318,443	371,042	237,736	347,342	286,303	77.2	19.6
Sub-Total Salaries and Benefits	1,289,027	1,528,750	998,872	1,364,978	1,235,074	80.8	84.5
300 Supplies	60,153	54,047	40,223	47,886	47,066	87.1	3.2
400 Other Services And Charges	145,436	164,987	110,625	158,555	147,862	89.6	10.1
500 Intergov Srvcs/Other Interfund	13,241	0	0	0	0	*	0.0
700 Debt Service	13,715	13,716	10,286	13,716	13,716	100.0	0.9
900 Interfund Payment For Services	25,066	22,356	17,082	22,356	18,654	83.4	1.3
Total Expenditures	$1,546,638	$1,783,856	$1,177,088	$1,607,492	$1,462,372	82.0	100.0

EXPLANATORY NARRATIVE

Salary And Benefits – In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity.

The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees' Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged. All of these changes net to an amount similar to the 2009 budget.

Service Unit 103 – Criminal Justice Sales Tax.3%

Account 100 Salaries and Wages – This line item projection for 2010 is $52,247, which is $518, or 1% greater than the 2009 year-end estimate of $51,729. This service unit is used solely for the salary of an Animal Control Officer hired in August 2006, which is funded by the .3% Criminal Justice Sales Tax account.

Account 200 Personnel Benefits – This line item for 2010 is budgeted at $19,443, which is an increase of $259, or 1% compared to the 2009 estimate of $19,184.

Account 300 Supplies – This line item for 2010 is projected at $1,963, which is a decrease of $387 or 16% from the 2009 estimate of $2,350. 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 2010 is projected at $900, which is the same as the 2009 year-end estimate. This line item is used to pay for cellular telephone expenses for the Animal Control Officer.

Summary – The 2010 proposed budget expenditure of $74,553 is $391, or less than a 1% increase from the 2009 year-end projection of $74,162.

SERVICE UNIT 103 – CRIMINAL JUSTICE SALES TAX.3%

Service Unit - 103 Crmnl Justice Sls Tx .3%	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$34,606	$46,009	$34,449	$46,009	$46,527	101.1	101.1
120 Overtime	3,600	5,000	6,420	5,000	5,000	100.0	100.0
130 Special Pay	360	720	540	720	720	100.0	100.0
Total	38,566	51,729	41,410	51,729	52,247	101.0	101.0
200 Personnel Benefits							
200 Personnel Benefits	18,645	19,670	15,729	19,034	19,293	98.1	101.4
280 Clothing And Miscellaneous	101	150	146	150	150	100.0	100.0
Total	18,746	19,820	15,874	19,184	19,443	98.1	101.4
300 Supplies							
310 Office And Operating Supplies	487	500	447	500	500	100.0	100.0
320 Fuel Consumed	2,046	1,720	1,620	1,850	1,463	85.1	79.1
Total	2,533	2,220	2,067	2,350	1,963	88.4	83.5
420 Communications	1,037	1,257	460	900	900	71.6	100.0
Total Expenditures - Srv Unt 103	$60,882	$75,025	$59,812	$74,162	$74,553	99.4	100.5

Service Unit 145 – Dangerous Building Repair and Demolition

Performance Statistics & Revenue - Dangerous Building Repair & Demolition	2008 Actual Number	2008 Actual Revenue	2009 Actual Thru 9/09	2009 Amended Budget	2010 Proposed Budget
Abatement Charges/Appeals	60	$13,971	39	$12,000	$12,000

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 2009. 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 2010 of $15,000 is less than the 2009 budget of $25,000, due to the potential use of abatement funds available through the Office of Neighborhood Development Services. 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 2009 year-end revenues will be $12,000 for abating properties. 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.

SERVICE UNIT 145 – DANGEROUS BUILDING REPAIR AND DEMOLITION

Service Unit - 145 Dangerous Bldg Rep & Demo	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
490 Miscellaneous	$22,560	$25,000	$27,467	$25,000	$15,000	60.0	60.0
Total Expenditures - Srv Unt 145	$22,560	$25,000	$27,467	$25,000	$15,000	60.0	60.0

Service Unit 149 – Code Administration

Performance Statistics & Revenue - Code Administration	2008 Actual Number	2008 Actual Revenue	2009 Actual Thru 9/09	2009 Amended Budget	20010 Proposed Budget
Building Permits	1,266	$755,602	840	$420,000	$435,000
Fire Permits	182	27,504	68	23,000	23,000
Mechanical Permits	507	49,382	334	40,000	40,000
Plumbing Permits	778	84,232	329	70,000	70,000
Sign Permits	97	13,019	68	12,500	12,500
Plan Review Fees	596	338,237	400	200,000	220,000
Water/Sewer Application Processing Fee	243	12,121	163	10,000	15,000
Examinations	18	105	n/a	0	80
Right-of-Way Use Permits	139	4,200	82	2,600	2,200
Total	3,823	$1,284,402	2,284	$778,100	$817,780

Through the end of September 2009, statistics indicated the total number of permits issued is 2% less than the number issued during the same period in 2008. The total valuation of construction for the same period had decreased from $79,720,747 in 2008 to $53,486,340 in 2009 ($26,234,407 or 33%). The decrease in valuation is primarily related to a decrease in the number of new residential and new commercial permits issued in 2009.

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 and licensing revenue at the end of September 2009 was $1,201,127 compared to the same time period in 2008 with $1,492,738, which is a $291,611 or 20% decrease.

Account 100 Salaries and Wages – This line item for 2010 reflects a decrease of $117,538 or 14% from the 2009 amended budget of $817,190 to $699,652 in 2010. This decrease reflects the mid-year 2009 elimination of a Fire Code Inspector and the transfer of the salary and benefits of a Code Compliance Officer to ONDS. For 2010 this line item includes $10,000 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 2010 Planning Division budget. There will be no Codes Manager position in the 2010 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.

Account 200 Personnel Benefits – The Personnel Benefits line for 2010 reflects a decrease from the year-end estimate of $241,536 to $214,082. This is a $27,454 or 11% decrease.

Account 300 Supplies – The Supplies line for 2010 reflects an increase of $1,342 or 4% from the 2009 year-end estimate of $35,736 to $37,078. 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 our lines of communication with the public are maintained.

Account 400 Other Services and Charges – This line item for 2010 reflects a decrease of $2,841 or 5%, from the 2009 year-end estimate of $57,588 to $54,747. 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 2010 is projected at $12,900, which is the same as the 2009 year-end estimate. 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 2010 is projected at $816, which is the same as the 2009 year-end estimate. 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 2010 is projected at $15,817, which is $3,765 or 19% less than the 2009 year-end estimate of $19,582. This fund is used for maintenance and operation of division vehicles.

Summary – For 2010, total expenditures of $1,035,092 reflect a decrease of $49,985 or 5% from the 2009 year-end estimate of $1,085,077.

SERVICE UNIT 149 – CODE ADMINISTRATION

Service Unit - 149 Administration	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$656,916	$789,557	$521,908	$700,583	$687,235	87.0	98.1
120 Overtime	100	20,000	0	10,000	10,000	50.0	100.0
130 Special Pay	533	1,534	257	1,534	86	5.6	5.6
140 Retirement/Termination Cashout	6,291	6,099	4,803	4,803	2,330	38.2	48.5
Total	663,840	817,190	526,968	716,920	699,652	85.6	97.6
200 Personnel Benefits	216,648	259,838	164,928	241,536	214,082	82.4	88.6
300 Supplies							
310 Office And Operating Supplies	11,471	11,361	10,249	11,361	11,361	100.0	100.0
320 Fuel Consumed	11,634	12,650	6,509	7,875	8,217	65.0	104.3
340 Items Purchased For Resale	1,220	2,500	788	1,500	2,500	100.0	166.7
350 Small Tools And Equipment	24,750	15,000	14,426	15,000	15,000	100.0	100.0
Total	49,075	41,511	31,970	35,736	37,078	89.3	103.8
400 Other Services And Charges							
410 Professional Services	4,489	5,000	2,720	3,000	3,000	60.0	100.0
420 Communications	30,246	29,488	19,289	34,488	30,747	104.3	89.2
430 Transportation/Training	1,802	3,000	278	3,000	2,800	93.3	93.3
480 Repairs And Maintenance	2,883	4,500	2,903	4,000	4,000	88.9	100.0
490 Miscellaneous	16,438	19,700	10,344	13,100	14,200	72.1	108.4
Total	55,858	61,688	35,534	57,588	54,747	88.8	95.1
550 Interfund Subsidies	13,241	0	0	0	0	*	*
750 Debt Service - Capital Lease - Pr	12,336	12,900	9,620	12,900	12,900	100.0	100.0
830 Debt Service - External Ltd-Int	1,379	816	666	816	816	100.0	100.0
950 Interfund Opt Rental And Leases	22,352	19,582	14,686	19,582	15,817	80.8	80.8
Total Expenditures - Srv Unt 149	$1,034,728	$1,213,524	$784,372	$1,085,077	$1,035,092	85.3	95.4

Service Unit 223 – Animal Control

Performance Statistics & Revenue - Animal Control	2008 Actual Number	2008 Actual Revenue	2009 Actual Thru 9/09	2009 Amended Budget	2010 Proposed Budget
Dog Licenses Issued	1,836	$14,585	1,347	$12,000	$12,000
Dog License Penalties	n/a	22	n/a	0	200
Dog Impound Fines	n/a	2,260	n/a	1,500	1,500
Total	1,836	$16,867	1,347	$13,500	$13,700

Account 100 Salaries and Wages – The 2010 budget of $63,271 reflects a decrease of $45,625 or 42% from the 2009 year-end estimate of $108,896. The reduction in this line item is a result of the elimination of one Animal Control Officer Position due to the City's current financial constraints. 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.

Account 200 Personnel Benefits – The 2010 budget of $21,576 reflects a decrease of $18,445 or 46% from the 2009 year-end projection of $40,021.

Account 300 Supplies – The 2010 budget of $8,025 reflects a decrease of $1,775 from the 2009 year-end estimate of $9,800, or 18%. 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 2010 budget of $75,765 reflects an increase of $1,197 or 2% from the 2009 estimate of $74,568. The professional services (410) budget is devoted entirely to the contract with the Humane Society of Central Washington for the care, housing, euthanasia and disposal of City impounds. Miscellaneous expenses (491) are used for advertising and registration fees.

Account 900 Interfund Payment for Services – The 2010 budget of $2,837 is $63, or 2%, greater than the 2009 year end projection of $2,774.

Summary – The 2010 proposed budget expenditure of $171,474 is $64,584 or a 27% decrease from the 2009 year-end projection of $236,058. The primary reason for the 2010 decrease in Service Unit 223 is the elimination of one Animal Control Officer in 2010.

SERVICE UNIT 223 – ANIMAL CONTROL

Service Unit - 223 Animal Control	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$96,930	$101,502	$75,331	$101,396	$54,965	54.2	54.2
120 Overtime	11,957	7,500	7,569	7,500	7,500	100.0	100.0
130 Special Pay	0	0	0	0	29	*	*
140 Retirement/Termination Cashout	847	2,033	0	0	777	38.2	*
Total	109,734	111,035	82,899	108,896	63,271	57.0	58.1
200 Personnel Benefits							
200 Personnel Benefits	38,930	40,864	30,348	39,571	21,126	51.7	53.4
280 Clothing And Miscellaneous	208	450	208	450	450	100.0	100.0
Total	39,138	41,314	30,556	40,021	21,576	52.2	53.9
300 Supplies							
310 Office And Operating Supplies	2,124	3,500	2,440	3,500	3,500	100.0	100.0
320 Fuel Consumed	6,421	6,816	3,746	6,300	4,525	66.4	71.8
Total	8,545	10,316	6,186	9,800	8,025	77.8	81.9
400 Other Services And Charges							
410 Professional Services	62,879	68,600	45,734	68,600	68,600	100.0	100.0
420 Communications	2,191	5,068	1,185	5,068	5,690	112.3	112.3
430 Transportation/Training	75	800	29	400	400	50.0	100.0
480 Repairs And Maintenance	286	300	42	300	300	100.0	100.0
490 Miscellaneous	120	775	0	200	775	100.0	387.5
Total	65,551	75,543	46,989	74,568	75,765	100.3	101.6
900 Interfund Payment For Services							
950 Interfund Opt Rental And Leases	1,516	1,516	1,138	1,516	1,516	100.0	100.0
960 Interfund Insurance Services	1,198	1,258	1,258	1,258	1,321	105.0	105.0
Total	2,714	2,774	2,396	2,774	2,837	102.3	102.3
Total Expenditures - Srv Unt 223	$225,682	$240,982	$169,026	$236,058	$171,474	71.2	72.6

Service Unit 626 – Permits and Licensing

Performance Statistics & Revenue - Permits and Licensing	2008 Actual Number	2008 Actual Revenue	2009 Actual Thru 9/09	2009 Amended Budget	20010 Proposed Budget
Business Licenses	5,466	$533,092	4,924	$520,000	$520,000
Regulatory Licenses	476	14,653	316,	16,000	16,000
Amusement Devices	10	1,859	11	1,800	1,800
Penalties on Business Licenses	458	5,197	459	4,500	4,500
Total	6,410	$554,801	5,710	$542,300	$542,300

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. To offset the workload impact, due to the elimination of a Permit Technician in the 2010 budget, a Planner has been stationed in the counter area to assist customers over the phone and at the counter with their development questions or concerns. In addition, all counter staff have absorbed the duties of the fourth Permit Technician position, on a rotational basis.

Account 100 Salaries and Wages – This line item for 2010 reflects a decrease of $44,154 or 25% from the 2009 amended budget of $177,755 to $133,601. This reduction is due to the elimination of a vacant Permit Technician position.

Account 200 Personnel Benefits – The Personnel Benefits line for 2010 reflects a decrease of $15,400 or 33% from the 2009 budget estimate of $46,602 to $31,202.

Account 400 Other Services and Charges – This line item for 2010 is $1,450, which is $950 or 66% greater than the 2009 year end projection of $500. This account is used for travel, training and registration fees for front counter staff personnel.

Summary – Service Unit 626 for 2010 reflects a decrease of $63,071, or 27% from the 2009 amended budget of $229,324, and $20,941 or 11% from the 2009 year-end estimate of $187,194 compared to a 2010 projection of $166,253.

SERVICE UNIT 626 – PERMITS AND LICENSING

Service Unit - 626 Licensing	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$156,326	$172,157	$109,855	$139,578	$131,088	76.1	93.9
120 Overtime	3	500	0	500	500	100.0	100.0
130 Special Pay	7	14	4	14	72	500.0	500.0
140 Retirement/Termination Cashout	2,107	5,083	0	0	1,941	38.2	*
Total	158,444	177,755	109,859	140,092	133,601	75.2	95.4
200 Personnel Benefits	43,911	50,070	26,378	46,602	31,202	62.3	67.0
400 Other Services And Charges							
430 Transportation/Training	181	500	0	200	450	90.0	225.0
490 Miscellaneous	250	1,000	175	300	1,000	100.0	333.3
Total	431	1,500	175	500	1,450	96.7	290.0
Total Expenditures - Srv Unt 626	$202,786	$229,324	$136,412	$187,194	$166,253	72.5	88.8

CITY HALL MAINTENANCE – 051

GENERAL FUND

Community and Economic Development Director ***William Cook***
Acting Code Administration Manager ***Joe Caruso***

DEFINITION

The function of this service unit is to provide centralized building rehabilitation, maintenance, card access security and custodial services for City Hall and Y-PAC. For YPD, services include buildings access only.

Upgrades continued to the City Hall security system in 2009 by adding several more cameras and door locks. This system provides 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.

Staff is constantly adding and deleting staff ID's. This is an intricate 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 2009 we continued modernizing and updating office spaces by improving the energy efficient fixtures, painting walls, cleaning, and updating carpet. Preventative maintenance has and will suffer this and next year with the drastic cut back in our staffing.

The City Hall Projects Completed In 2009

- Completion of renovation work in two office spaces and a custodial room in the basement will be complete by October 2009.

- Conversion of records storage space into offices was also completed in 2009. Two of these offices are vacant at this time and one Info Systems staff is in the other.

- The Council Chambers were updated in 2009. Electrical wiring was added, walls were textured and painted, and art depicting the downtown revitalization projects was added.

- Renovation work was performed in the Purchasing division to accommodate the combined City/County consolidation. One wall was removed, additional electrical circuits for needed power were added, and new paint and carpet were installed, as well as new workstations.

- The Utility Services area was completely renovated in 2009. This area was painted and front services staff were given new desks and partitions. The front counters were removed and new units with tops were installed to better accommodate the combined staff, allowing for improved customer service.

- The hazardous materials investigation was completed by Fulcrum Environmental consulting in 2009 on the 3rd and 4th floor areas. This information, along with the technical specifications for demolition, will be compiled and a bid package will be prepared by Wardell Architects for bid opening in November 2009. This work is estimated to begin in December of 2009 with the goal being to have these floors free of hazardous waste and as open as possible to allow for future renovation projects if needed.

- 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.

- In September of 2009 an updated operating system was installed on our security system with a service contract.

The service units in this division are:

Service Unit 633 – Facility Maintenance

AUTHORIZED PERSONNEL

Class Code	Position Title	2008 Actual	2009 Amended Budget	2010 Proposed Budget
8541	Building Maintenance Specialist	1.00	1.00	1.00
13601	Building Superintendent	1.00	1.00	1.00
Total Personnel (1)		**2.00**	**2.00**	**2.00**

(1) City Hall Maintenance funds .24 FTE's in Environmental Planning (021).

BUDGET SUMMARY

Dept 051 City Hall Maintenance Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
633 Facility Maintenance	$403,570	$426,178	$321,305	$404,368	$406,690	95.4	100.6
Total Expenditures	$403,570	$426,178	$321,305	$404,368	$406,690	95.4	100.6

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	156,055	166,661	113,565	150,777	145,360	87.2	35.7
200 Personnel Benefits	40,191	41,843	32,786	41,687	40,405	96.6	9.9
Sub-Total Salaries and Benefits	196,246	208,504	146,351	192,464	185,764	89.1	45.7
300 Supplies	17,875	23,880	16,031	18,110	18,174	76.1	4.5
400 Other Services And Charges	102,753	107,639	73,240	107,639	112,477	104.5	27.7
500 Intergov Srvcs/Other Interfund	6,186	0	0	0	0 *		0.0
900 Interfund Payment For Services	80,510	86,155	85,684	86,155	90,275	104.8	22.2
Total Expenditures	$403,570	$426,178	$321,305	$404,368	$406,690	95.4	100.0

EXPLANATORY NARRATIVES

Service Unit 633 – Facility Maintenance

Account 100 Salaries and Wages – In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity. However this line item for 2010 reflects a decrease of $5,417 or 4% from the 2009 year-end estimate of $150,777 to $145,360, due to a reduction in the use of temporaries.

Account 200 Personnel Benefits – The Personnel Benefits line for 2010 reflects a decrease of $1,282 or 3% from the 2009 year-end estimate of $41,687 to $40,405. The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees' Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged. All of these changes net to an amount similar to the 2009 budget.

Account 300 Office and Operating Supplies – This line for 2010 reflects an increase of $64, or less than 1%, from the 2009 year-end estimate of $18,110 to $18,174. 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 2010 will stay the same as the 2009 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 2010 is $95,086 which is $4,710 or 5% greater than the 2009 year-end estimate of $90,376. The following chart indicates the actual 2008 utility charges, as well as the 2009 and 2010 budgets. The utility charges can change from year to year as a result of weather and rate changes.

Utility Accounts	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Pacific Power	$55,648	$59,581	$62,560
Natural Gas	16,458	18,035	19,298
Water, Wastewater and Refuse	12,835	12,760	13,229
Total Utility Charges	$84,941	$90,376	$95,087

This account represents an increase of 5.2% over the 2009 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 2010 will stay the same as the 2009 budgeted amount of $12,000.

Account 490 Miscellaneous Expense – This line item for 2010 is $1,000 which is the same as the 2009 year-end estimate. 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 service unit. This account went from $84,274 in the 2009 budget to $88,488 in 2010, an increase of $4,214 or 5%.

Summary – Expenditures for 2010 are proposed to be $406,690, which is $2,322 greater than the 2009 year-end estimate of $404,368. This is a 1% increase, due primarily to increases in insurance and utility service rates.

SERVICE UNIT 633 – FACILITY MAINTENANCE

Service Unit - 633 Facility Maintenance	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$149,962	$157,742	$112,572	$147,957	$140,123	88.8	94.7
120 Overtime	2,198	2,500	556	2,500	2,500	100.0	100.0
130 Special Pay	508	320	437	320	406	127.0	127.0
140 Retirement/Termination Cashout	3,387	6,099	0	0	2,330	38.2	*
Total	156,055	166,661	113,565	150,777	145,360	87.2	96.4
200 Personnel Benefits	40,191	41,843	32,786	41,687	40,405	96.6	96.9
300 Supplies							
310 Office And Operating Supplies	13,650	19,880	14,663	15,880	15,880	79.9	100.0
320 Fuel Consumed	862	500	285	230	294	58.8	127.8
350 Small Tools And Equipment	3,362	3,500	1,082	2,000	2,000	57.1	100.0
Total	17,875	23,880	16,031	18,110	18,174	76.1	100.4
400 Other Services And Charges							
410 Professional Services	364	1,000	(124)	1,000	1,000	100.0	100.0
420 Communications	2,412	2,762	1,158	2,762	2,926	105.9	105.9
430 Transportation/Training	0	500	0	500	465	93.0	93.0
470 Public Utility Services	84,942	90,376	60,851	90,376	95,086	105.2	105.2
480 Repairs And Maintenance	14,348	12,000	11,043	12,000	12,000	100.0	100.0
490 Miscellaneous	687	1,000	310	1,000	1,000	100.0	100.0
Total	102,753	107,639	73,240	107,639	112,477	104.5	104.5
900 Interfund Payment For Services							
950 Interfund Opt Rental And Leases	249	1,881	1,410	1,881	1,787	95.0	95.0
960 Interfund Insurance Services	80,261	84,274	84,274	84,274	88,488	105.0	105.0
Total	80,510	86,155	85,684	86,155	90,275	104.8	104.8
Total Expenditures - Srv Unt 633	$403,570	$426,178	$321,305	$404,368	$406,690	95.4	100.6

ECONOMIC DEVELOPMENT – 123

Community and Economic Development Director ***William Cook***

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

Economic Development fund .39 FTE's in Environmental Planning (021).

BUDGET SUMMARY

Dept 123 Economic Development Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
322 Industrial Development	$167,126	$146,173	$78,386	$98,970	$99,306	67.9	100.3
Total Expenditures	$167,126	$146,173	$78,386	$98,970	$99,306	67.9	100.3
Revenue Summary By Service Unit							
699 General Revenues	$357,281	$261,618	$328,391	$286,955	$230,985	88.3	80.5
Total Revenues	$357,281	$261,618	$328,391	$286,955	$230,985	88.3	80.5

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	27,196	43,906	27,550	37,266	44,231	100.7	44.5
200 Personnel Benefits	5,956	8,767	7,285	8,868	7,742	88.3	7.8
Sub-Total Salaries and Benefits	33,152	52,673	34,835	46,134	51,973	98.7	52.3
400 Other Services And Charges	133,973	93,500	43,550	52,836	47,333	50.6	47.7
Total Expenditures	$167,126	$146,173	$78,386	$98,970	$99,306	67.9	100.0

EXPLANATORY NARRATIVE

A City Economic Development Loan Fund, capitalized by federal HUD Section 108 Loans, has been in place for seven 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.

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. Following two good years of city-county assistance receipts in 2006 and 2007, revenues decreased in 2008 as the housing market experienced a sharp decline. The situation would be even more grim in 2009 and 2010 if it were not for a legislative transfer in the State's operating budget that allocated another $2.5 million to cities and counties. The City of Yakima currently meets the parameters established in the law to continue to receive assistance and, therefore, expects to receive approximately $75,000 in 2010, which should be nearly equal to the 2009 distribution and $5,000 higher than the 2008 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.

Also, sales and use tax from within the Council designated Revenue Development Area (RDA) surrounding the Boise Cascade properties will add more than $60,000 to this fund in 2009, with an additional $8,000 of revenue expected in 2010.

Service Unit 322 Industrial Development

Account 100 Salaries and Wages – In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity.

The 2010 budget of $44,231 reflects a portion of the wages of the Director, Deputy Director, and Office Administrator for the Department of Community and Economic Development. Also included in this figure is a portion of the retirement cash out for the Department Director who plans to retire in 2010.

Account 200 Personnel Benefits – The 2010 budget of $7,742 reflects a portion of the personnel benefits associated with the above positions.

Account 410 Professional Services – The proposed 2010 budget of $40,000 is a decrease from the amended 2009 budget of $80,000. The budget will support economic development activities including professional services agreements with Carlson Boyd and Bailey, PLLC, and Manatt, Phelps and Phillips, LLP.

Account 430 Transportation – Expenditures in the amount of $4,000, a decrease of $3,500 from the 2009 amended budget, 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 2010. 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 $1,333 will be used for training and activities supporting economic development as described under Account 430 above. This is a decrease of $2,667 from the 2009 amended budget.

SERVICE UNIT 322 INDUSTRIAL DEVELOPMENT

Service Unit - 322 Industrial Development	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$27,178	$37,698	$27,469	$37,158	$25,699	68.2	69.2
130 Special Pay	18	108	81	108	86	80.0	80.0
140 Retirement/Termination Cashout	0	6,099	0	0	18,446	302.4	*
Total	27,196	43,906	27,550	37,266	44,231	100.7	118.7
200 Personnel Benefits	5,956	8,767	7,285	8,868	7,742	88.3	87.3
400 Other Services And Charges							
410 Professional Services	126,017	80,000	36,652	40,000	40,000	50.0	100.0
430 Transportation/Training	3,549	7,500	5,348	7,500	4,000	53.3	53.3
440 Advertising	315	2,000	0	2,000	2,000	100.0	100.0
470 Public Utility Services	405	0	336	336	0	*	0.0
490 Miscellaneous	3,687	4,000	1,214	3,000	1,333	33.3	44.4
Total	133,973	93,500	43,550	52,836	47,333	50.6	89.6
Total Expenditures - Srv Unt 322	$167,126	$146,173	$78,386	$98,970	$99,306	67.9	100.3

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$222,675	$171,618	$190,155	$190,155	$187,985	109.5	98.9
310 Taxes	0	0	62,141	50,000	8,000	*	16.0
330 Intergovernmental Revenues	94,606	90,000	76,026	46,800	35,000	38.9	74.8
360 Miscellaneous Revenues	40,000	0	69	0	0	*	*
Total Revenues - Srv Unt 699	$357,281	$261,618	$328,391	$286,955	$230,985	88.3	80.5

NEIGHBORHOOD DEVELOPMENT SERVICES – 124

Community and Economic Development Director ***William Cook***
Acting ONDS Manager ***Michael Morales***

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, which must be done every five years. 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 and five-year Consolidated Plan are largely dictated by U.S. Department of Housing and Urban Development (HUD) regulations.

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.

2010 Programs

Funding for the City's successful Paint-Out-Graffiti Program has been funded from the Public Services allocation of CDBG since 2007 and this formula will continue in 2010. 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.

In 2008 HUD also required changes in how the City bills some staff time and other expenditures to administer program delivery, and this is reflected in the 2010 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 has been necessary to pay some of these costs from non-federal sources.

The "Marvin Gardens" housing development, located south of Fruitvale Avenue on the 3000 block of Hathaway, will continue to be a priority project for HOME in 2010. This development is in conjunction with two Community Housing Development Organizations (CHDO's), OIC of Washington and Habitat for Humanity, to build twenty (20) low- to moderate-income single- family housing units. HOME funding will be directed towards construction and first time home buyer 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 when the city is unable to recover payment from security collateral and personal financial guarantees. Information about the city's Section 108 loan is also included in the City's budget in the Economic Development Fund 123.

This City budget is included in the 2010-2014 Consolidated Plan and the One Year Action Plan for fiscal year 2010, 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, 2010. 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 – Home Ownership 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	2008 Actual	2009 Amended Budget	2010 Proposed Budget
1253	Neighborhood Development Service Manager (1)	1.00	0.00	1.00
5121	Housing Rehabilitation Assistant	1.00	1.00	1.00
5151	Housing Loan Specialist	0.75	0.75	0.75
5152	Neighborhood Dev Accounting Specialist (2)	1.00	1.00	0.00
5123	Neighborhood Development Rehab Specialist	1.00	1.00	1.00
5156	Grant Financial Specialist	0.00	0.00	1.00
7123	Department Assistant III	1.00	1.00	1.00
11401	Senior Program Supervisor	1.00	1.00	1.00
11410	Neighborhood Dev Svcs Operations Supervisor	1.00	1.00	0.00
Total Personnel (3)		**7.75**	**6.75**	**6.75**

(1) The Neighborhood Development Service Manager position was removed in 2009 - oversight of this department is now done by the Deputy Director Economic Development & Intergovernment Affairs.
(2) The Accounting Specialist position was upgraded to Grant Financial Specialist in 2009.
(3) ONDS funds 4.34 FTE's in Finance, Environment Planning (021) and / or Codes (022).

BUDGET SUMMARY

Dept 124 Community Development Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
331 CDBG Programs	$1,337,802	$2,051,919	$799,379	$1,782,742	$991,222	48.3	55.6
332 Homeownership-Hope 3	209,763	144,940	101,223	162,751	116,602	80.5	71.6
333 Housing Counseling	28,903	50,889	32,165	48,763	50,299	98.8	103.2
334 Graffiti Abatement	55,777	89,651	53,877	68,699	26,750	29.8	38.9
337 Home Program	662,877	1,843,000	542,327	1,837,153	1,070,451	58.1	58.3
339 Administration	207,418	271,400	186,910	254,444	211,445	77.9	83.1
340 Non-Federal Programs	53,154	73,626	91,729	107,007	62,418	84.8	58.3
Total Expenditures	$2,555,694	$4,525,424	$1,807,610	$4,261,559	$2,529,187	55.9	59.4
Revenue Summary By Service Unit							
330 Housing Development	$1,626,787	$2,422,352	$745,590	$2,483,897	$1,224,386	50.6	49.3
337 Home Program	633,434	1,843,600	373,845	1,970,260	1,071,410	58.1	54.4
340 Non-Federal Programs	7,495	7,000	46,917	54,383	7,000	100.0	12.9
699 General Revenues	577,747	898,195	344,912	357,420	675,051	75.2	188.9
Total Revenues	$2,845,464	$5,171,147	$1,511,264	$4,865,960	$2,977,847	57.6	61.2

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	437,340	528,164	341,296	495,528	561,311	106.3	22.2
200 Personnel Benefits	142,983	177,104	115,832	165,413	203,551	114.9	8.1
Sub-Total Salaries and Benefits	580,323	705,267	457,128	660,941	764,862	108.5	30.2
300 Supplies	46,421	45,097	32,019	39,930	20,930	46.4	0.8
400 Other Services And Charges	1,376,533	3,724,915	1,270,670	3,510,544	1,690,332	45.4	66.8
600 Capital Outlays	503,768	0	0	0	0	*	0.0
900 Interfund Payment For Services	48,650	50,145	47,793	50,145	53,063	105.8	2.1
Total Expenditures	$2,555,694	$4,525,424	$1,807,610	$4,261,559	$2,529,187	55.9	100.0

EXPLANATORY NARRATIVE

Each year the CDBG and HOME Programs are anticipated to meet certain project goals using the existing staff. Each staff position has time allocated to the various approved programs; 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	2008 Actual	2009 Year-End Estimate	2010 Proposed Budget
331 CDBG Program Delivery Costs	$220,217	$201,394	$386,806
332 Home Ownership - HOPE 3 Delivery Costs	50,806	68,751	18,602
333 Fair Housing Counseling Delivery Costs	26,207	44,663	46,199
334 Paint-Out-Graffiti Program Delivery Costs	24,352	45,699	22,750
337 HOME Program Delivery Costs	125,370	128,553	160,893
339 CDBG Administration Costs	108,694	141,805	101,094
340 Non-Federal Delivery Costs	17,443	19,476	18,418
Total	$573,089	$650,341	$754,762

Total salaries and benefits of $754,762 for 2010 are $ 104,421 or 16.1% more than the 2009 year-end estimate of $650,341. In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity.

Increases for salaries and benefits in 2010 are due to the reallocation of an additional Code Compliance Officer and an Assistant Planner from Code Administration and Planning, respectively, to the Neighborhood Development Fund. The Assistant Planner's salary and benefits will be re-assigned to work with the Neighborhood Development Manager and Director of Community and Economic Development to fulfill duties and responsibilities related to CDBG-R, Economic Development, and the Neighborhood Stabilization Program (NSP). Reassignment is for one year and will be paid from CDBG-R and NSP funds. The vacant position of ONDS Manager in 2009 will be funded in 2010. The Operations Supervisor will be promoted to ONDS Manager in part to offset the elimination of the Deputy Director position. In addition, as in 2009, 64% of a Permit Technician, 35% of the Director of Community and Economic Development, 25% of an Associate Planner, and 10% of an Accountant will continue to be paid for out of this fund.

The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees' Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged. All of these changes net to an amount similar to the 2009 budget.

For year 2010, 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 2010, the salaries and benefits have been adjusted according to actual experience in 2008 and 2009.

2010 CDBG ESTIMATED REVENUES

Account No. & Description	2010
124.330.0000.33114.2CY – CD Block Grant-Current Year	$1,185,386
124.699.0000.36140.PII – CDBG-Program Interest Income	9,000
124.699.0000.38500.PRG – CD Block Grant-Program Income	60,000
124.699.0000.36110.INT – Interest from Investments	150
2010 Estimated Cdbg Revenues	$1,254,536

2010 CDBG ESTIMATED EXPENDITURES
(Does not include any Carry Forward Dollars)
Public Input Recommendations

HUD Programs (CDBG)	2010 Program Expenses	2010 Program Delivery Expenses	2010 Administration	2010 Total Estimated Expenses
CDBG Single Family Rehabilitation 570.202 (b)		$157,664		
Senior/Disabled Rehabilitation	$145,000			
Single Family Rehabilitation	84,916			
Single Family Rehabilitation - 308 Irrigation	10,000			
Rehabilitation Relocation 570.201 (i)	4,000			
Total	243,916	157,664		$401,580
Economic Dev. 570.203 (B)				
Adaptis Inc - Grant Year 2008	100,000			
Whirlpool Corp. – Year 2008	45,000			
Unnamed - Year 2010	50,000			
Total	195,000			195,000
Community/Public Services 570.201 (e)				
Paint-Out-Graffiti (per HUD)	4,000	22,750		26,750
Fair Housing Counseling 570.201 (k)	4,100	50,299		54,399
OIC of WA: Southeast Community Center Programs[1]	75,000			75,000
Total	83,100	73,049		156,149
Public Facilities 570.201 (c)	70,000			70,000
Southeast Community Cntr/Miller Park Activity Cntr (or other public facilities in the neighborhood)				
Neighborhood Imp – Dangerous Bldgs Clearance 570.201 (d)	20,000			20,000
Code Compliance 570.202 (c)		160,630		160,630
Administrative CDBG Costs 570.206			$251,177	251,177
Grand Estimated Totals for Year 2010[2]	$612,016	$391,343	$251,177	$1,254,536

Entitlement is estimated, as Congress has not yet approved the national HUD budget for 2010. Program Income is estimated since the figure is unknown until the money is received, through the end of year 2010. Appropriate adjustment will be made, if needed, when HUD awards are received. Carry forward from 2009 will be encumbered when amount is known in spring 2010.

The following detail by service unit expenditure accounts explains the changes between the 2010 projected budget and the 2009 year end estimated expenditures. These 2010 expenditures reflect a 59.4% decrease from 2009. The 2009 year-end estimated expenditures includes the 2008 carry forward. Any 2009 carry forward dollars will be accounted for in the 2010 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

Performance Statistics - CDBG Program	2008 Actual	2009 Amended Budget	2010 Proposed Budget
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	30	35
Paint Program - Homes (1)	23	37	30
Economic Development - Jobs Created	42	125	125
Public Facilities - Facilities	2	2	2
Infrastructure (Side Sewers, Water lines, etc) - Households Assisted	3	3	5
Paint-Out-Graffiti - Hours	5,200	6.520	5,000
Paint-Out-Graffiti - Locations	8,911	4,500	3,500
Elderly/Disabled Rehab Program - Homes	58	80	60
Lead-Based Paint Clearance - Properties	59	60	60
Volunteer Hours for all Programs - Hours (1)	11,310	12,000	15,000

(1) 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.

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.

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 $603,916 for 2010, which reflects a decrease of 61.8% or $976,932 from the 2009 year-end estimate of $1,580,848. This decrease reflects the fact there is no carry forward in the 2010 budgeted amount.

The 2010 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 fiscal year 2010. Additionally, any current grant funds unspent at the end of 2009 will be included in the encumbrance appropriation for 2010.

The following chart describes this account in detail for 2010:

CDBG	Program	Consolidated Plan 2010 Program
0000.41E	Community Service	$75,000
0000.48B	Neighborhood Improvement/Clearance (Dangerous Buildings)	20,000
0000.48T	Economic Development	195,000
0000.48U	Public Facilities	70,000
HS01.48F	Single Family Rehabilitation	84,916
HS02.48E	Elderly/Disabled Rehabilitation	145,000
HS05.48I	Rehabilitation Relocation	4,000
IRRI.48W	Single Family Rehabilitation 308 Irrigation	10,000
Total of Account 400 Other Services and Charges (1)		$603,916

(1) All numbers are estimates based on the projection of "new" CDBG grant funds. In addition, what money remains unspent at the end of 2009 in a line item is carried forward into the following year, 2010. 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 2010 Estimated Budget they are found under the category of Community / Public Service.

CDBG-R – American Recovery and Reinvestment Act Funds – As part of the American Recovery and Reinvestment Act (ARRA), in late 2009 the City of Yakima will be receiving Federal stimulus funds designed to help local participating jurisdictions with job creation or retention in a wide variety of ways, including new infrastructure projects that will create or retain jobs. The City of Yakima will receive approximately $317,500 of these funds.

CDBG-R funds are planned to be used for public facilities improvements such as repair or replacement of existing, or placement of new, infrastructure within the Renewal Community. Funding may also be used for retention of a programs manager within a public facility serving the public through a non-profit agency in order to supply a wide variety of programs to the Renewal Community.

Neighborhood Stabilization Program (NSP) – The State of Washington has received Federal funds for this program. The City of Yakima has qualified for $650,000 of the NSP funding to conduct acquisition and redevelopment of foreclosed properties through rehabilitation or clearance and construction of new single family affordable housing within the city limits of Yakima. Down Payment Assistance may also be provided to help home buyers purchasing formerly foreclosed properties, as defined and outlined by the City's contract with the State.

A contract and program specifications are currently undergoing review by the Neighborhood Development Committee and are expected to be forwarded on to the full City Council for approval and implementation with the State of Washington Department of Commerce.

CDBG-R and NSP funds will be used to assist in the reassignment of an Assistant Planner from the Environmental Planning division to the Office of Neighborhood Development. This reassignment of positions is vital to enabling ONDS to develop and carry out its Washington State Neighborhood Stabilization Program (NSP) requirements for acquisition and redevelopment of foreclosed properties within the city limits of Yakima.

Neither of these grants is included in the charts within this narrative yet, but the final budget will be amended to include them.

Summary – Service Unit 331 shows an overall decrease of $791,520 or 44.4% from the 2009 year end estimate of $1,782,742 compared to the 2010 budget of $991,222. Having no carry forwards in the 2010 budget explains this significant difference.

Please remember that some of these accounts will be increased with the 2010 encumbrance appropriation if there are dollars to carry forward.

SERVICE UNIT 331 – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGRAM

Service Unit - 331 CDBG Programs	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$161,864	$163,096	$102,603	$143,300	$276,957	169.8	193.3
120 Overtime	4	500	0	500	500	100.0	100.0
130 Special Pay	18	36	56	70	216	600.0	308.6
140 Retirement/Termination Cashout	145	0	0	0	0	*	*
Total	162,032	163,632	102,659	143,870	277,673	169.7	193.0
200 Personnel Benefits	58,335	59,776	40,201	58,024	109,633	183.4	189.0
400 Other Services And Charges							
410 Professional Services	85,342	94,658	57,780	77,866	75,000	79.2	96.3
480 Repairs And Maintenance	528,326	1,733,853	598,739	1,502,982	528,916	30.5	35.2
Total	613,668	1,828,511	656,519	1,580,848	603,916	33.0	38.2
650 Construction Projects	503,768	0	0	0	0	*	*
Total Expenditures - Srv Unt 331	$1,337,802	$2,051,919	$799,379	$1,782,742	$991,222	48.3	55.6

Service Unit 332 – Home Ownership 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 2010 is $27,602, while the budget for Single Family-related costs is $89,000 totaling $116,602. Any unused funds are carried forward into the unencumbered balance each year.

For 2009, 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. Other funds were used for legal assistance, monthly loan payment fees, and such.

SERVICE UNIT 332 – HOME OWNERSHIP HOPE 3

Service Unit - 332 Homeownership-Hope 3	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$37,696	$37,403	$36,982	$54,451	$12,869	34.4	23.6
130 Special Pay	29	108	81	108	0	0.0	0.0
140 Retirement/Termination Cashout	3,735	0	0	0	9,000	*	*
Total	41,460	37,511	37,063	54,559	21,869	58.3	40.1
200 Personnel Benefits	13,081	13,429	10,860	14,193	5,733	42.7	40.4
400 Other Services And Charges							
410 Professional Services	11,490	19,000	9,623	19,000	14,000	73.7	73.7
480 Repairs And Maintenance	143,732	75,000	43,677	75,000	75,000	100.0	100.0
Total	155,222	94,000	53,300	94,000	89,000	94.7	94.7
Total Expenditures - Srv Unt 332	$209,763	$144,940	$101,223	$162,751	$116,602	80.5	71.6

Service Unit 333 – CDBG Fair Housing Counseling

Performance Statistics - CDBG Fair Housing Counseling	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Landlord/Tenant referrals & Housing Information (Calls/walk-ins)	4,500	7,708	8,000

Service Unit 333 reflects an increase of $1,536 or 3.2% from the 2009 estimated year-end budget of $48,763 compared to the proposed 2010 budget of $50,299. This increase is primarily the result of adjusting salaries and benefits in this service unit to reflect actual experience during 2009.

SERVICE UNIT 333 – CDBG FAIR HOUSING COUNSELING

Service Unit - 333 Housing Counseling	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$19,318	$34,498	$22,572	$32,043	$33,804	98.0	105.5
120 Overtime	8	100	0	100	100	100.0	100.0
130 Special Pay	180	396	249	396	324	81.8	81.8
140 Retirement/Termination Cashout	289	0	0	0	0	*	*
Total	19,796	34,994	22,821	32,539	34,228	97.8	105.2
200 Personnel Benefits	6,708	13,555	8,131	12,224	12,071	89.1	98.8
420 Communications	2,398	2,340	1,212	4,000	4,000	171.0	100.0
Total Expenditures - Srv Unt 333	$28,903	$50,889	$32,165	$48,763	$50,299	98.8	103.2

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 2010 projected budget of $26,750 reflects a decrease of $41,949 or 61% in 2010 in order to remain under the approved service cap as a public facility. The costs include salaries and benefits (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), operating supplies, small tools and minor equipment, and fuel.

Service Unit 334 – Paint-Out-Graffiti Program

Service Unit - 334 Graffiti Abatement	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$18,090	$41,266	$24,907	$31,287	$16,225	39.3	51.9
120 Overtime	1	0	0	0	0	*	*
130 Special Pay	61	122	146	250	50	41.2	20.2
140 Retirement/Termination Cashout	48	0	0	0	0	*	*
Total	18,201	41,388	25,053	31,537	16,275	39.3	51.6
200 Personnel Benefits	6,201	13,466	9,463	14,162	6,475	48.1	45.7
300 Supplies							
310 Office And Operating Supplies	10,785	12,797	3,793	9,000	0	0.0	0.0
320 Fuel Consumed	4,900	12,000	2,344	4,000	4,000	33.3	100.0
350 Small Tools And Equipment	13,156	10,000	13,224	10,000	0	0.0	0.0
Total	28,841	34,797	19,361	23,000	4,000	11.5	17.4
480 Repairs And Maintenance	2,535	0	0	0	0	*	*
Total Expenditures - Srv Unt 334	$55,777	$89,651	$53,877	$68,699	$26,750	29.8	38.9

Service Unit 337 – Home Program

Performance Statistics - Home Program	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Down Payment Assistance - Families	27	58	40
First-Time Home Ownership Subsidy - Families	0	8	8
Special Needs Housing, in Partnership with CHDO - Units	40	0	0
New Construction, in Partnership with CHDO - Homes	3	5	15

In the fall of 2008, Seattle based HUD representatives visited ONDS, conducting a monitoring visit of federally funded HOME programs for year 2007. As a result of that monitoring, ONDS was notified in the spring of 2009 there would be no scheduled monitoring of ONDS in 2009. 2009 was the first year in many years that ONDS was considered low risk and not scheduled for a monitoring visit by HUD.

As a result of the 2008 monitoring, ONDS was made aware the HOME program requires a minimum of $1,000 in expenditures per project to qualify for HOME funding. Subsequently the HOME funds were reimbursed with non-Federal funds for several projects that were less than the required $1,000 amount.

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 CHDO's) exclusively for home ownership activities.

Community Housing Development Organizations (CHDO's) 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 home buyers in purchasing these newly-constructed homes in Marvin Gardens.

201 S. 8th Street And Historic Preservation – In 2005 ONDS purchased a boarded up residential building at 201 S. 8th Street with the intention of either rehabilitation of the existing structure or demolition and construction of a new single family residential unit. After much public input and at the recommendation of the Neighborhood Development Committee and the approval of the full City Council, the property was sold through a bid process to an individual on contract for $21,000, to be completely rehabilitated and receive an occupancy permit in 2010. The original HOME investment of approximately $77,000 was reimbursed to the HOME fund account from the ONDS non-federal funding line.

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.

2010 HOME ESTIMATED REVENUES

Account No. & Description	2010
124.337.0000.33114.2HM – HUD HOME Program	$682,410
124.337.0000.36140.HMI – HOME Program Interest Income	9,000
124.337.0000.38500.HMP – HOME Program Income	380,000
HOME Revenue Totals:	$1,071,410

2010 HOME ESTIMATED EXPENDITURES
All activity is eligible under 92.205 (a) (1)

Home Project Categories	Program Expenses	Program Delivery Expenses	2010 Administration	2010 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	$25,000		145,000
Community Housing Development Organization (CHDO: HUD requirement, minimum of 15% of 2010 HOME Entitlement)	649,558	29,711	$5,000	684,269
Administrative HOME Costs			101,182	101,182
Grand Estimated Total Expenses for Year 2010	$909,558	$54,711	$107,141	$1,070,451

(1) 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 2010.

Account 480 Repairs and Maintenance – These lines have been designated in the City's chart of accounts as the place for HOME expenditures, both CHDO and non-CHDO. CHDO's 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 2010 is $909,558, which reflects greater than the 15% minimum of the current allocation. This budget will be increased by unspent money in 2009 that will be carried forward in 2010.

Summary – Service Unit 337 shows an overall decrease of $766,702 or 41.7% from a 2009 year-end estimate of $1,837,153 to $1,070,451 for 2010. This decrease is due to the adjustments for carry forward discussed above.

SERVICE UNIT 337 – HOME PROGRAM

Service Unit - 337 Home Program	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$95,955	$100,985	$59,887	$99,961	$121,204	120.0	121.3
120 Overtime	5	0	0	0	0	*	*
130 Special Pay	126	274	126	274	360	131.6	131.6
140 Retirement/Termination Cashout	178	4,750	0	4,750	0	0.0	0.0
Total	96,264	106,009	60,013	104,985	121,564	114.7	115.8
200 Personnel Benefits	29,289	33,142	20,207	28,318	39,329	118.7	138.9
400 Other Services And Charges							
410 Professional Services	0	0	0	0	0	*	*
480 Repairs And Maintenance	537,325	1,703,850	462,106	1,703,850	909,558	53.4	53.4
Total	537,325	1,703,850	462,106	1,703,850	909,558	53.4	53.4
Total Expenditures - Srv Unt 337	$662,877	$1,843,000	$542,327	$1,837,153	$1,070,451	58.1	58.3
Revenues							
330 Intergovernmental Revenues	$417,573	$1,555,100	$272,003	$1,681,260	$682,410	43.9	40.6
360 Miscellaneous Revenues	11,739	8,500	7,492	9,000	9,000	105.9	100.0
380 Nonrevenues	204,123	280,000	94,350	280,000	380,000	135.7	135.7
Total Revenues - Srv Unt 337	$633,434	$1,843,600	$373,845	$1,970,260	$1,071,410	58.1	54.4

Service Unit 339 – CDBG Administration

Account 310 Office and Operating Supplies – This line item remained the same from 2009 to 2010. Items purchased with these dollars include pens, staples, toner, binders, janitorial paper products, copy paper, etc.

Account 320 Fuel – This fuel line item remained the same for 2010 at $3,230. Beginning in 2007, with the use of Service Unit 334 for the Paint-Out-Graffiti Program, a portion of the fuel cost is being budgeted in that Service Unit. We hope to maintain fuel costs in 2010 by painting out graffiti only in the alleys in residential neighborhoods.

Account 350 Small Tools and Minor Equipment – This line item remained the same for 2010 with a projected budget of $4,500. Items purchased in this line are monthly lease payments for the copier, keys and locks, etc.

Account 410 Professional Services – A decrease of $2,000 is reflected in the 2010 proposed budget of $4,000 over the 2009 year-end estimate of $6,000. 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 2010 reflects a slight increase from the 2009 year-end estimate of $6,840 to a 2010 Proposed Budget of $6,945. This increase is based on higher postage rates, Federal Express, and such.

Account 430 Transportation / Training – The 2009 Year-End Estimate of $4,000 remained the same for the 2010 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 public relations between ONDS and HUD.

Account 440 Advertising – The advertising line is decreased from the 2009 Year-End Estimate of $6,000 to the 2010 proposed Budget of $5,000, a 16.7% or $1,000 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.

Account 480 Repairs and Maintenance – There is an increase in this line of $1,600 or 32% from the 2009 year-end estimate of $5,000 to the 2010 proposed budget of $6,600. With an old building for office space, it is difficult to foresee unexpected repairs and maintenance. The main ongoing cost to this line is the weekly janitorial fees.

Account 490 Miscellaneous – This line remained the same as the 2009 year-end estimate at $7,250. This account includes seminar registrations, printing, dues and subscriptions, recruiting expenses and college tuition expenses for staff.

Account 950 Interfund Operating Transfer / Rental and Leases – This line shows a slight increase of 9.37% or $882 from the 2010 proposed budget of $10,287 over the 2009 year-end estimate of $9,405. These rates are set based on 2009 actual costs for maintenance and operation of ONDS vehicles.

Account 960 Interfund Insurance Services – This line reflects an increase of 5% or $2,036 for the 2010 proposed budget over the 2009 year-end estimate. These rates are set based on increases in insurance rates.

Summary – Service Unit 339 administration costs decreased overall by $43,859 or 17.2% from the 2009 year end estimate of $254,444 to the 2010 proposed budget of $211,585. Most of this decrease comes from reduced salaries and benefits in this service unit to ensure the administrative cap is not over-budgeted as a result of unforeseen rising costs for purchases made throughout the year.

SERVICE UNIT 339 – CDBG ADMINISTRATION

Service Unit - 339 Administration	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$82,710	$124,192	$75,047	$106,929	$74,209	59.8	69.4
120 Overtime	9	500	0	500	500	100.0	100.0
130 Special Pay	378	756	610	900	490	64.8	54.4
140 Retirement/Termination Cashout	2,810	4,750	7,392	4,750	0	0.0	0.0
Total	85,907	130,198	83,049	113,079	75,199	57.8	66.5
200 Personnel Benefits	25,607	39,543	23,957	33,976	26,395	66.8	77.7
300 Supplies							
310 Office And Operating Supplies	9,193	5,500	6,793	9,200	9,200	167.3	100.0
320 Fuel Consumed	3,189	1,800	2,502	3,230	3,230	179.4	100.0
350 Small Tools And Equipment	5,198	3,000	3,363	4,500	4,500	150.0	100.0
Total	17,580	10,300	12,658	16,930	16,930	164.4	100.0

	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
400 Other Services And Charges							
410 Professional Services	3,759	6,000	1,430	6,000	4,000	66.7	66.7
420 Communications	6,694	5,940	3,341	6,840	6,945	116.9	101.5
430 Transportation/Training	3,167	4,000	1,068	4,000	4,000	100.0	100.0
440 Advertising	1,679	5,000	5,029	6,000	5,000	100.0	83.3
470 Public Utility Services	6,164	5,825	4,737	5,225	6,064	104.1	116.1
480 Repairs And Maintenance	5,527	7,200	2,685	5,000	6,600	91.7	132.0
490 Miscellaneous	2,686	7,250	1,165	7,250	7,250	100.0	100.0
Total	29,675	41,215	19,454	40,315	39,858	96.7	98.9
900 Interfund Payment For Services							
950 Interfund Opt Rental And Leases	9,850	9,405	7,053	9,405	10,287	109.4	109.4
960 Interfund Insurance Services	38,800	40,740	40,740	40,740	42,776	105.0	105.0
Total	48,650	50,145	47,793	50,145	53,063	105.8	105.8
Total Expenditures - Srv Unt 339	$207,418	$271,400	$186,910	$254,444	$211,445	77.9	83.1

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 2010, can be used for local match for grants or other appropriate purposes. The $20,000 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 2009, 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 landscaping at 45th and Summitview Avenues, etc.

Summary – A final public hearing and proposed approval of the 2010-2014 Consolidated Plan to include the 2010 CDBG and HOME Annual Action Plan is scheduled for November 17, 2009. The City Council will approve the Neighborhood Development Services' 2010 Program Budget as part of the City budget process in December, 2009.

SERVICE UNIT 340 – NON-FEDERAL PROGRAM

Service Unit - 340 Non-Federal Program	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
110 Salaries And Wages	$13,681	$14,432	$10,638	$14,959	$14,503	100.5	97.0
200 Personnel Benefits	3,762	4,193	3,013	4,517	3,915	93.4	86.7
400 Other Services And Charges							
480 Repairs And Maintenance	9,478	25,000	6,782	12,000	20,000	80.0	166.7
490 Miscellaneous	26,234	30,000	71,296	75,531	24,000	80.0	31.8
Total	35,711	55,000	78,078	87,531	44,000	80.0	50.3
Total Expenditures - Srv Unt 340	$53,154	$73,626	$91,729	$107,007	$62,418	84.8	58.3

	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
360 Miscellaneous Revenues	$1,357	$1,000	$899	$1,000	$1,000	100.0	100.0
380 Nonrevenues	6,138	6,000	46,018	53,383	6,000	100.0	11.2
Total Revenues - Srv Unt 340	$7,495	$7,000	$46,917	$54,383	$7,000	100.0	12.9

REVENUES

Service Unit 330 – Housing Development

This service unit includes revenues from intergovernmental agencies and miscellaneous revenues. For 2010, $1,224,386 is projected in the service unit.

SERVICE UNIT 330 – HOUSING DEVELOPMENT

Service Unit - 330 Housing Development	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
330 Intergovernmental Revenues	$1,451,171	$2,273,352	$664,968	$2,394,897	$1,185,386	52.1	49.5
360 Miscellaneous Revenues	11,197	9,000	6,685	9,000	9,000	100.0	100.0
380 Nonrevenues	164,419	140,000	73,937	80,000	30,000	21.4	37.5
Total Revenues - Srv Unt 330	$1,626,787	$2,422,352	$745,590	$2,483,897	$1,224,386	50.6	49.3

Service Unit 699 – General Revenues

Projected at $675,051 for 2010, this number includes the projected beginning fund balance of $604,401, CDBG program and interest income of $69,150, and miscellaneous revenue of $1,500.

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$396,431	$782,545	$289,770	$289,770	$604,401	77.2	208.6
360 Miscellaneous Revenues	10,907	10,650	6,710	7,650	10,650	100.0	139.2
380 Nonrevenues	170,409	105,000	48,433	60,000	60,000	57.1	100.0
Total Revenues - Srv Unt 699	$577,747	$898,195	$344,912	$357,420	$675,051	75.2	188.9

DOWNTOWN YAKIMA BUSINESS IMPROVEMENT DISTRICT (DYBID) – 161

Community and Economic Development Director ***William Cook***

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 #1 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. However, this new DYBID sunsets in 2011 and a successful renewal campaign will be contingent on DYBID constituent support. CDY is also anticipated to be under contract with the City of Yakima for downtown parking management supported by revenues from more active management of the public lots. The City has informed CDY that the normal contribution of $50,000 has been lowered to $40,000. This is ultimately a Council policy choice but leaves CDY with the task of anticipating doing more with less in the downtown core.

The service units in this division are:

Service Unit 320 – Economic Development
Service Unit 612 – Community Relations
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 161 Downtown Yakima Business Impro Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
320 Economic Development	$104,578	$200,000	$136,795	$195,000	$200,000	100.0	102.6
612 Community Relations	7,315	4,592	6,250	7,399	9,989	217.5	135.0
Total Expenditures	$111,893	$204,592	$143,045	$202,399	$209,989	102.6	103.8
Revenue Summary By Service Unit							
320 Economic Development	$38,947	$210,170	$147,566	$210,170	$210,170	100.0	100.0
323 Parking Facilities	39,272	0	(77)	0	0	*	*
699 General Revenues	35,170	4	1,496	1,496	9,267	*	619.5
Total Revenues	$113,389	$210,174	$148,985	$211,666	$219,437	104.4	103.7

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
400 Other Services And Charges	110,050	200,000	139,602	197,807	200,000	100.0	95.2
900 Interfund Payment For Services	1,843	4,592	3,443	4,592	9,989	217.5	4.8
Total Expenditures	$111,893	$204,592	$143,045	$202,399	$209,989	102.6	100.0

EXPLANATORY NARRATIVE

Service Unit 320 – Economic Development

This item is budgeted at $200,000 for 2010, the same as the amended budget 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.

SERVICE UNIT 320 – ECONOMIC DEVELOPMENT

Service Unit - 320 Economic Development	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
410 Professional Services	$104,578	$200,000	$136,795	$195,000	$200,000	100.0	102.6
Total Expenditures - Srv Unt 320	$104,578	$200,000	$136,795	$195,000	$200,000	100.0	102.6
Revenues							
360 Miscellaneous Revenues	$38,947	$210,170	$147,566	$210,170	$210,170	100.0	100.0
Total Revenues - Srv Unt 320	$38,947	$210,170	$147,566	$210,170	$210,170	100.0	100.0

Service Unit 612 – Community Relations

Account 480 Professional Services – This account was used to pay for snow removal in downtown Yakima parking lots in 2009. The 2009 year-end estimate is $2,807. No funds are budgeted in this account in 2010.

Service Unit - 612 Community Relations	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
480 Repairs And Maintenance	5,472	0	2,807	2,807	0	*	0.0
990 Interfund Administrative Charges	1,843	4,592	3,443	4,592	9,989	217.5	217.5
Total Expenditures - Srv Unt 612	$7,315	$4,592	$6,250	$7,399	$9,989	217.5	135.0

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 2010.

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$34,870	$4	$1,496	$1,496	$9,267	*	619.5
360 Miscellaneous Revenues	300	0	0	0	0	*	*
Total Revenues - Srv Unt 699	$35,170	$4	$1,496	$1,496	$9,267	*	619.5

CBD BUSINESS AND CAPITAL IMPROVEMENT – 321

COMMUNITY AND ECONOMIC DEVELOPMENT DIRECTOR — **WILLIAM COOK**

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, and "A" Street from Sixth Street to Front Street 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

DEPT 321 CBD CAPITAL IMPROVEMENT FUND EXPENDITURE SUMMARY BY SERVICE UNIT	(1) 2008 ACTUAL	(2) 2009 AMENDED BUDGET	(3) 2009 ACTUAL 9/30/2009	(4) 2009 ESTIMATED YEAR-END	(5) 2010 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % CHNG FROM 4 TO 5
321 Commercial Area Development	$2,103,687	$469,235	$244,487	$342,596	$1,135,252	241.9	331.4
TOTAL EXPENDITURES	$2,103,687	$469,235	$244,487	$342,596	$1,135,252	241.9	331.4
REVENUE SUMMARY BY SERVICE UNIT							
323 Parking Facilities	$26,765	$30,800	$18,386	$30,800	$30,800	100.0	100.0
699 General Revenues	2,693,167	384,890	641,977	686,157	1,367,361	355.3	199.3
TOTAL REVENUES	$2,719,932	$415,690	$660,363	$716,957	$1,398,161	336.4	195.0

EXPENDITURE SUMMARY BY TYPE	(1) 2008 ACTUAL	(2) 2009 AMENDED BUDGET	(3) 2009 ACTUAL 9/30/2009	(4) 2009 ESTIMATED YEAR-END	(5) 2010 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % OF TOTAL
300 Supplies	0	1,000	0	1,000	1,000	100.0	0.1
400 Other Services And Charges	56,472	131,130	36,615	81,130	121,147	92.4	10.7
500 Intergov Srvcs/Other Interfund	86	105	59	105	105	100.0	0.0
600 Capital Outlays	2,047,128	337,000	207,813	260,361	1,013,000	300.6	89.2
TOTAL EXPENDITURES	$2,103,687	$469,235	$244,487	$342,596	$1,135,252	241.9	100.0

EXPLANATORY NARRATIVE

Service Unit 321 – Commercial Area Development

Account 310 Supplies – The 2010 budget shows $1,000, which is no change from the 2009 budget. The primary purpose of this budget line is for office supplies.

Account 410 Professional Services – The proposed 2010 budget of $75,000 is 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 2010 budget of $247 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 $40,000 is for the maintenance and safety ambassador contract with the Committee for Downtown Yakima (see related Policy Issue).

Account 490 Miscellaneous – 2010 Expenditures in the amount of $4,000 will be used in the marketing of the core downtown area.

Account 630 Other Improvements – The proposed 2010 budget of zero is a $75,000 reduction from the 2009 budget.

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. The City was successful in obtaining an additional $988,000 from the Washington State Department of Commerce (WSDOC) to continue Phase 4 of the Downtown Futures Initiative. For 2010 improvements shall be made to 8th street between "A" and Chestnut. Also scheduled to be improved, but financed through other funds, are similar improvements to "A" from 3rd street to 6th street and 2nd street from "A" to MLK. There is also $25,000 budgeted for the North Front Street Parking Lot.

Summary – The 2010 expenditure budget for Service Unit 321 Commercial Area Development is projected at $1,135,252, which is a $666,018 (241.9%) increase from the 2009 budget. This is due to the additional funding from WSDOC allowing for the commencement of Phase 4.

SERVICE UNIT 321 – COMMERCIAL AREA DEVELOPMENT

Service Unit - 321 Commercial Area Dvlpmt	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
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	4,639	75,000	0	25,000	75,000	100.0	300.0
420 Communications	0	230	0	230	247	107.0	107.0
430 Transportation/Training	1,833	1,900	-885	1,900	1,900	100.0	100.0
480 Repairs And Maintenance	50,000	50,000	37,500	50,000	40,000	80.0	80.0
490 Miscellaneous	0	4,000	0	4,000	4,000	100.0	100.0
Total	56,472	131,130	36,615	81,130	121,147	92.4	149.3
530 State/County Taxes And Assessment	86	105	59	105	105	100.0	100.0
600 Capital Outlays							
630 Improvements Other Than Building	0	19,000	0	75,000	0	0.0	0.0
640 Machinery And Equipment	0	56,000	55,067	0	0	0.0	*
650 Construction Projects	2,047,128	262,000	152,746	185,361	1,013,000	386.6	546.5
Total	2,047,128	337,000	207,813	260,361	1,013,000	300.6	389.1
Total Expenditures - Srv Unt 321	$2,103,687	$469,235	$244,487	$342,596	$1,135,252	241.9	331.4

Service Unit 323 – Parking Facilities

Account 360 Miscellaneous Revenue – Reflects $30,800 for the 2010 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 2009 budget.

SERVICE UNIT 323 – PARKING FACILITIES

Service Unit - 323 Parking Facilities	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
360 Miscellaneous Revenues	$26,765	$30,800	$18,386	$30,800	$30,800	100.0	100.0
Total Revenues - Srv Unt 323	$26,765	$30,800	$18,386	$30,800	$30,800	100.0	100.0

Service Unit 699 – General Revenues

Resources for 2010 to fund this program will come from an unencumbered balance of $374,361, Parking lot revenue of $30,800, interest of $5,000, and a State Grant of $988,000. Leaving a projected 2010 year-end balance of $262,909.

Service Unit 699 – General Revenues

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$1,680,413	$379,890	$616,246	$616,246	$374,361	98.5	60.8
330 Intergovernmental Revenues	987,500	0	14,911	14,911	988,000	*	6625.8
360 Miscellaneous Revenues	18,886	5,000	4,509	5,000	5,000	100.0	100.0
390 Other Financing Sources	6,368	0	6,311	50,000	0	*	0.0
Total Revenues - Srv Unt 699	$2,693,167	$384,890	$641,977	$686,157	$1,367,361	355.3	199.3

TROLLEY – 162

COMMUNITY AND ECONOMIC DEVELOPMENT DIRECTOR — **WILLIAM COOK**

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

DEPT 162 TROLLEY EXPENDITURE SUMMARY BY SERVICE UNIT	(1) 2008 ACTUAL	(2) 2009 AMENDED BUDGET	(3) 2009 ACTUAL 9/30/2009	(4) 2009 ESTIMATED YEAR-END	(5) 2010 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % CHNG FROM 4 TO 5
326 Trolley	$231,261	$248,207	$25,668	$221,621	$7,848	3.2	3.5
TOTAL EXPENDITURES	$231,261	$248,207	$25,668	$221,621	$7,848	3.2	3.5
REVENUE SUMMARY BY SERVICE UNIT							
699 General Revenues	$234,051	$251,639	$4,336	$225,552	$19,133	7.6	8.5
TOTAL REVENUES	$234,051	$251,639	$4,336	$225,552	$19,133	7.6	8.5

EXPENDITURE SUMMARY BY TYPE	(1) 2008 ACTUAL	(2) 2009 AMENDED BUDGET	(3) 2009 ACTUAL 9/30/2009	(4) 2009 ESTIMATED YEAR-END	(5) 2010 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % OF TOTAL
400 Other Services And Charges	7,846	7,845	1,370	7,845	7,848	100.1	100.0
600 Capital Outlays	223,414	240,362	24,298	213,776	0	0.0	0.0
TOTAL EXPENDITURES	$231,261	$248,207	$25,668	$221,621	$7,848	3.2	100.0

EXPLANATORY NARRATIVE

SERVICE UNIT 326 – TROLLEY

Account 420 Communication – The 2010 operating budget includes $477 for telephone service supporting the security alarm system at the trolley barn.

Account 470 Public Utility Services – The 2010 budget includes $72 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. These upgrades are expected to be completed by the end of 2009, which will utilize the remainder of the grant and provide continued rehabilitation of the trolley barn and restore portions of the 6 mile track and overhead wire system. No expenditures for capital improvements are budgeted in 2010.

Total expenditures for this fund in 2010 are budgeted to be $7,848, which consists primarily of security services for the trolley barn.

SERVICE UNIT 326 – TROLLEY

Service Unit - 326 Trolley	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
400 Other Services And Charges							
410 Professional Services	$7,300	$7,300	$608	$7,300	$7,300	100.0	100.0
420 Communications	498	477	253	477	477	100.0	100.0
470 Public Utility Services	48	68	508	68	72	105.5	105.5
Total	7,846	7,845	1,370	7,845	7,848	100.1	100.1
650 Construction Projects	223,414	240,362	24,298	213,776	0	0.0	0.0
Total Expenditures - Srv Unt 326	$231,261	$248,207	$25,668	$221,621	$7,848	3.2	3.5

Service Unit 699 – General Revenue

Total revenue budgeted is $8,986, which consists of $7,500 in interest and $1,486 in telecommunications lease revenues. The fund balance ending 2010 is projected to be $5,069.

SERVICE UNIT 699 – GENERAL REVENUE

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$1,146	$2,291	$2,790	$2,790	$10,147	442.9	363.7
330 Intergovernmental Revenues	207,918	240,362	0	213,776	0	0.0	0.0
360 Miscellaneous Revenues	24,987	8,986	1,546	8,986	8,986	100.0	100.0
Total Revenues - Srv Unt 699	$234,051	$251,639	$4,336	$225,552	$19,133	7.6	8.5

NORTH FRONT STREET PARKING AND BUSINESS IMPROVEMENT AREA (PBIA) – 163

Community and Economic Development Director ***William Cook***

DEFINITION

On November 21, 2006, Council passed Ordinance No. 2006-57 reforming the Parking and Business Improvement Area (PBIA) 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. The current PBIA will remain in effect through 2011. Twenty businesses were assessed through the PBIA in 2009.

The service units in this division are:

Service Unit 321 – Commercial Area Development
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 163 Front Street Business Imp Area Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
321 Commercial Area Development	$2,800	$3,000	$0	$3,000	$5,000	166.7	166.7
Total Expenditures	$2,800	$3,000	$0	$3,000	$5,000	166.7	166.7
Revenue Summary By Service Unit							
321 Commercial Area Development	$4,053	$3,500	$3,101	$3,500	$3,500	100.0	100.0
699 General Revenues	6,215	6,750	7,467	7,502	8,037	119.1	107.1
Total Revenues	$10,267	$10,250	$10,568	$11,002	$11,537	112.6	104.9

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
400 Other Services And Charges	2,800	3,000	0	3,000	5,000	166.7	100.0
Total Expenditures	$2,800	$3,000	$0	$3,000	$5,000	166.7	100.0

EXPLANATORY NARRATIVE

Service Unit 321 – Commercial Area Development

Account 490 Miscellaneous Expense – The 2010 operating budget includes $5,000 as miscellaneous expenses to provide for the purpose of promoting the North Front Street PBIA Area. This amount is larger than 2009 due to an increase of the fund balance over the last few years. 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 2010. This assessment figure is subject to change if there is a net increase or loss in employees in the Front Street PBIA assessment area.

SERVICE UNIT 321 – COMMERCIAL AREA DEVELOPMENT

Service Unit - 321 Commercial Area Dvlpmt	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
490 Miscellaneous	$2,800	$3,000	$0	$3,000	$5,000	166.7	166.7
Total Expenditures - Srv Unt 321	$2,800	$3,000	$0	$3,000	$5,000	166.7	166.7
Revenues							
360 Miscellaneous Revenues	$4,053	$3,500	$3,101	$3,500	$3,500	100.0	100.0
Total Revenues - Srv Unt 321	$4,053	$3,500	$3,101	$3,500	$3,500	100.0	100.0

Service Unit 699 – General Revenue

Also included as revenue in this fund are interest earnings budgeted at $35 for 2010. Total revenue is estimated to be $11,537 for 2010. The fund balance at the end of 2010 is projected to be $6,537.

SERVICE UNIT 699 – GENERAL REVENUE

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$6,180	$6,715	$7,467	$7,467	$8,002	119.2	107.2
360 Miscellaneous Revenues	35	35	0	35	35	100.0	100.0
Total Revenues - Srv Unt 699	$6,215	$6,750	$7,467	$7,502	$8,037	119.1	107.1

YAKIMA CONVENTION CENTER – 170

Community and Economic Development Director	*William Cook*
President & CEO - YVVCB	*John Cooper*
Convention Center General Manager	*Connie Upton*

DEFINITION

This fund was established in 1978 and centralizes All-City expenditures for the support of tourist, sporting 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 (YVVCB) to manage the Yakima Center.

BUDGET SUMMARY

Dept 170 Tourist Promotion Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
324 Tourist Promotion	$349,324	$368,951	$232,921	$298,764	$359,574	97.5	120.4
325 Yakima Center Management	1,044,791	1,105,253	727,733	1,004,444	1,109,606	100.4	110.5
Total Expenditures	$1,394,116	$1,474,205	$960,654	$1,303,209	$1,469,180	99.7	112.7
Revenue Summary By Service Unit							
325 Yakima Center Management	$733,568	$700,200	$522,776	$639,200	$709,200	101.3	111.0
645 Interfund Distribution	151,424	135,000	101,250	123,773	150,000	111.1	121.2
699 General Revenues	739,428	753,746	589,453	725,930	730,994	97.0	100.7
Total Revenues	$1,624,420	$1,588,946	$1,213,479	$1,488,903	$1,590,194	100.1	106.8

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
300 Supplies	59,944	67,500	45,224	67,000	67,000	99.3	4.6
400 Other Services And Charges	1,240,073	1,307,132	832,666	1,136,636	1,296,795	99.2	88.3
700 Debt Service	11,069	10,951	10,951	10,951	10,951	100.0	0.8
900 Interfund Payment For Services	83,030	88,621	71,812	88,621	94,434	106.6	6.4
Total Expenditures	$1,394,116	$1,474,205	$960,654	$1,303,209	$1,469,180	99.7	100.0

EXPLANATORY NARRATIVE

Performance Statistics - Yakima Convention Center	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Future Days Booked	628	545	575
Event Days Held	578	500	535
Revenue			
Yakima Center	$734,203	$639,250	$709,300
General Revenue	576,708	495,576	545,200
Operating Transfer from PFD	151,424	123,773	150,000
Total Revenue	$1,462,335	$1,258,599	$1,404,500

Fund 170 reflects a 2010 proposed expenditure budget of $1,469,180, which is virtually flat from the 2009 amended budget and 5% greater than 2008 actual expenditures.

The YVVCB and Yakima Convention Center implemented a 10% reduction in revenue and expenses for 2009 as of April. At that time it appeared that revenues were not going to materialize as projected for both the lodging tax and the earned revenue. A number of measures were immediately put into place to reduce expenses.

The approved policy issue for the Tourism Market Analysis & Visitor Profile for $30,000 from the 2009 budget was deferred to 2010. The other areas that were greatly reduced are the Professional Service and Management fee line items. These reductions were reinstated in the 2010 budget to the original 2008 amounts. These reinstated expenditures are a necessity due to the increase in bookings for 2010, the importance of continued marketing and sales to all market segments, renovation projects scheduled with funds from Yakima County, and the 8th Street Construction.

Expenses will be monitored closely to maintain the budgeted projections.

Service Unit 324 – Tourist Promotion

Account 410 Professional Services – The following chart details the components of this account:

	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Visitors and Convention Bureau promotes convention and tourist activities for the City of Yakima	$180,000	$157,190	$180,000
Sports Commission promotes Yakima's ability to host sporting events and Sports Related Conventions	46,500	58,073	58,073
Consultant Fee highlights the positive aspects of living, visiting and meeting in Yakima through advertising by the YVVCB ($25,000), assistance in operating the Visitor Information Center ($40,000) & Tourism Market Analysis Policy Issue, deferred from 2009 ($30,000)	95,000	57,000	95,000
Total Account 410	$321,500	$272,263	$333,073

This account is for sales 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), was budgeted in the Consultant fee category in 2009. Due to economic conditions, this was deferred until 2010.

Accounts 440 Promotion and Marketing Services – A $15,550 budget for 2010 includes $6,550 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 to support the Committee for Downtown Yakima. This account reflects a 6% decrease or $950 from the 2009 amended budget of $16,500.

SERVICE UNIT 324 – TOURIST PROMOTION

Service Unit - 324 Tourist Promotion	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
400 Other Services And Charges							
410 Professional Services	$321,500	$341,500	$212,495	$272,263	$333,073	97.5	122.3
440 Advertising	16,755	16,500	9,475	15,550	15,550	94.2	100.0
Total	338,255	358,000	221,970	287,813	348,623	97.4	121.1
780 Intergovernmental Loans	10,714	10,714	10,714	10,714	10,714	100.0	100.0
830 Debt Service - External Ltd-Int	355	237	237	237	237	100.0	100.0
Total Expenditures - Srv Unt 324	$349,324	$368,951	$232,921	$298,764	$359,574	97.5	120.4

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 has converted to "Green" products, supplies and practices. This is a mandatory requirement for some groups, but is really becoming standard in the industry. In general, the green products and supplies do cost more, but are a necessary business expenditure. The 2010 budget reflects no change from the 2009 year-end estimate.

Account 350 Small Tools and Minor Equipment – The 2010 proposed budget of $1,000 is for any small equipment replacement needs. This account reflects a $500 decrease from the 2009 amended budget.

Account 410 Professional Services – This account covers the cost for contracting security guards only, and is budgeted at $15,000 for 2010. This reflects an increase of $3,000 from the 2009 year-end estimate. Security is a mandatory service provided at the Convention Center; due to the increase in bookings for 2010, this account was adjusted accordingly.

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 2010. This will reinstate the original approved 2009 budgeted expenditures for 2010. These fees cover all payroll related items. For example; salaries, taxes, L & I and insurance costs. In addition, event day bookings for 2010 are 39% above 2009 projections at the same time last year. This, along with the 8th Street construction and some renovations, will require additional staff.

Account 421 Telephone – The 2010 proposed budget for telephone service is $18,000. This reflects no change from the 2009 amended budget.

Account 430 Transportation / Training – This account covers the cost of training programs, sales trips and promotional programs. For 2010 this is budgeted at $3,000. Due to minimal training in 2009, this account reflects a $1,500 increase to cover mandatory training for recertifications.

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 online to attract business to the Center. The 2010 budget of $9,000 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 2009. This amount allows us to cover our expenses.

Account 460 Insurance – This line item, budgeted at $15,000, 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 22% from the 2009 amended budget of $12,247.

Account 470 Public Utility Services – The following chart indicates the actual 2008 utility charges, as well as the 2009 year-end estimate and the proposed 2010 figures.

	2008 Actual	2009 Year-End Estimate	2010 Proposed Budget
Pacific Power	$83,063	$93,187	$97,847
Natural Gas	44,621	48,925	52,350
Water and Refuse	17,937	23,704	25,025
Total Utility Charges	$145,621	$165,816	$175,222

For 2010, these accounts represent an overall increase of 5.7%, or $9,406, over the 2009 year-end estimate of $165,816. 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 change from the 2009 year-end estimate of $45,000.

Account 490 Miscellaneous and Printing – This account includes membership dues/registration fees plus the cost for printing. The Miscellaneous Account reflects a decrease of 60% from the 2009 year-end estimate of $4,500 to $3,000 in 2010.

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 2009 expense of $21,387 results in a total of $22,457 for 2010.

SERVICE UNIT 325 – YAKIMA CENTER MANAGEMENT

Service Unit - 325 Yakima Center Management	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
300 Supplies							
310 Office And Operating Supplies	$59,944	$66,000	$45,224	$66,000	$66,000	100.0	100.0
350 Small Tools And Equipment	0	1,500	0	1,000	1,000	66.7	100.0
Total	59,944	67,500	45,224	67,000	67,000	99.3	100.0
400 Other Services And Charges							
410 Professional Services	655,596	679,350	448,265	592,160	679,350	100.0	114.7
420 Communications	15,797	18,300	8,654	18,100	18,100	98.9	100.0
430 Transportation/Training	2,609	3,000	379	1,500	3,000	100.0	200.0
440 Advertising	8,135	10,500	4,224	9,000	9,000	85.7	100.0
450 Operating Rentals And Leases	0	500	0	500	500	100.0	100.0
460 Insurance	15,808	17,000	12,247	12,247	15,000	88.2	122.5
470 Public Utility Services	145,621	166,482	105,177	165,816	175,222	105.3	105.7
480 Repairs And Maintenance	53,104	50,000	28,183	45,000	45,000	90.0	100.0
490 Miscellaneous	5,148	4,000	3,568	4,500	3,000	75.0	66.7
Total	901,818	949,132	610,697	848,823	948,172	99.9	111.7
900 Interfund Payment For Services							
960 Interfund Insurance Services	20,369	21,387	21,387	21,387	22,457	105.0	105.0
990 Interfund Administrative Charges	62,661	67,234	50,425	67,234	71,977	107.1	107.1
Total	83,030	88,621	71,812	88,621	94,434	106.6	106.6
Total Expenditures - Srv Unt 325	$1,044,791	$1,105,253	$727,733	$1,004,444	$1,109,606	100.4	110.5

Service Unit 325, 645 and 699 – Revenues

The following table details Yakima Center resources from 2008 through the 2010 proposed budget:

Yakima Center Revenue	2008 Actual	2009 Year-end Estimates	2010 Proposed Budget
Service Unit 325			
Equipment Rentals	61,935	55,000	55,000
Space Rent	340,864	320,000	345,000
Office Rent	1,200	1,200	1,200
Food Service	306,996	240,000	280,000
Tenant Insurance	2,750	3,000	3,000
Miscellaneous Revenue	19,823	20,000	25,000
Total Revenue SU 325	733,568	639,200	709,200
Service Unit 645			
Public Facilities Transfer	151,424	123,773	150,000
Service Unit 699			
Beginning Fund Balance	162,084	230,304	185,694
Hotel/Motel Tax	576,709	495,576	545,200
Interest From Investments	635	50	100
Total Revenue SU 699	739,428	725,930	730,994
Total Revenue	$1,624,420	$1,488,903	$1,590,194

The adjusted 2009 total resource figure is $135,517 less than the 2008 actual. This is due to economic conditions. The total resources for 2010 are $101,291 above the 2009 estimate. This is accomplished by conservative increases in the revenue categories based on future bookings. By effectively managing the expenses, the balance carried forward is projected at $121,014. 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 of events during the year could create a plus or minus variance in our projected revenues for the Center.

SERVICE UNIT 325, 645 AND 699 – REVENUES

Service Unit - 325 Yakima Center Management	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
360 Miscellaneous Revenues	$733,568	$700,200	$522,776	$639,200	$709,200	101.3	111.0
Total Revenues - Srv Unt 325	$733,568	$700,200	$522,776	$639,200	$709,200	101.3	111.0
Service Unit - 645 Interfund Distribution							
Revenues							
390 Other Financing Sources	$151,424	$135,000	$101,250	$123,773	$150,000	111.1	121.2
Total Revenues - Srv Unt 645	$151,424	$135,000	$101,250	$123,773	$150,000	111.1	121.2
Service Unit - 699 General Revenues							
Revenues							
270 Beginning Balance	$162,084	$168,646	$230,304	$230,304	$185,694	110.1	80.6
310 Taxes	576,709	585,000	359,134	495,576	545,200	93.2	110.0
360 Miscellaneous Revenues	635	100	15	50	100	100.0	200.0
Total Revenues - Srv Unt 699	$739,428	$753,746	$589,453	$725,930	$730,994	97.0	100.7

TOURISM PROMOTION AREA – 173

GENERAL FUND

Community and Economic Development Director — ***William Cook***
President & CEO - YVVCB — ***John Cooper***
Convention Center General Manager — ***Connie Upton***

DEFINITION

The Tourism Promotion Area Ordinance was established on April 13, 2004. The Department of Revenue collects Tourism Promotion Assessments from area hotels and disburses them to the City of Yakima for the annual Tourism Promotion Area Budget.

The City then contracts with the Yakima Valley Visitors and Convention Bureau to manage the Tourism Promotion Area. Revenue paid to the City of Yakima by the Department of Revenue is then disbursed in its entirety to the YVVCB.

The service units in this division are:

Service Unit 324 – Tourist Promotion
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 173 Tourism Promotion Area Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
324 Tourist Promotion	$378,205	$405,088	$259,608	$374,834	$378,205	93.4	100.9
Total Expenditures	$378,205	$405,088	$259,608	$374,834	$378,205	93.4	100.9
Revenue Summary By Service Unit							
324 Tourist Promotion	$378,205	$405,088	$259,608	$374,834	$378,205	93.4	100.9
699 General Revenues	414	414	414	414	414	99.9	100.0
Total Revenues	$378,619	$405,502	$260,022	$375,248	$378,619	93.4	100.9

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
400 Other Services And Charges	378,205	405,088	259,608	374,834	378,205	93.4	100.0
Total Expenditures	$378,205	$405,088	$259,608	$374,834	$378,205	93.4	100.0

EXPLANATORY NARRATIVE

Service Unit 324 – Tourist Promotion

Account 410 Professional Services – Total projected 2010 expenditures of $378,205 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 2010 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 later in 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 2010:

Trade Shows	$10,800
Marketing, FAM Tours & Publicity	75,000
Visitor Guide Distribution	8,500
Administrative	29,000
WIAA/Sun Dome Offset Fee	5,000
Payroll Expenses (1)	227,405
Convention Sales and Marketing	14,500
Wine Country P.R. Campaign	8,000
Total (2)	$378,205

(1) These are sales positions necessary to bring and service conventions, sporting groups, motor coach tours, etc.

Service Unit - 324 Tourist Promotion	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
410 Professional Services	$378,205	$405,088	$259,608	$374,834	$378,205	93.4	100.9
Total Expenditures - Srv Unt 324	$378,205	$405,088	$259,608	$374,834	$378,205	93.4	100.9
Revenues							
310 Taxes	$378,205	$405,088	$259,608	$374,834	$378,205	93.4	100.9
Total Revenues - Srv Unt 324	$378,205	$405,088	$259,608	$374,834	$378,205	93.4	100.9

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.

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$414	$414	$414	$414	$414	99.9	100.0
Total Revenues - Srv Unt 699	$414	$414	$414	$414	$414	99.9	100.0

YAKIMA CONVENTION CENTER CAPITAL – 370

Community and Economic Development Director	*William Cook*
President & CEO - YVVCB	*John Cooper*
Convention Center General Manager	*Connie Upton*

DEFINITION

The Yakima Convention Center Capital Fund is used to account for major facility upgrades and purchases, and is contained in Service Unit 328.

The expansion will begin its 7th year of operation in 2010. 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 3,300 event days, 865,000 people, with an estimated Economic Impact of $40,400,000 into the community. During this same time frame, very little has been spent for equipment upgrades or replacement. In 2009, a five year Capital Facility Plan was developed. The Center budgeted $241,200 for 2009 in expenditures for the first major outlay in 7 years.

Reserves for major facility maintenance typically come from Hotel/Motel Tax and/or growth in the Public Facilities District State Sales Tax credit. While both revenue sources are critical, additional funding was also pursued to meet the plan. Therefore, in 2009, the YVVCB applied for funds from Yakima County to assist in these efforts. Of the total request, $563,000 has been allocated to the Convention Center. These funds are derived from the Yakima County Double Dip 2% Lodging Tax extension and will provide the funds for new carpeting and much needed roof repairs, among other things.

Reserves will need to be maintained to continue covering the anticipated expenditures. Maintaining a building of this importance to the City and the Valley is critical for the future success.

The service units in this division are:

Service Unit 328 – Capital Improvement
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 370 Convention Center Cap. Imprvmt Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
328 Capital Improvement	$104,714	$270,770	$24,457	$241,200	$191,000	70.5	79.2
Total Expenditures	$104,714	$270,770	$24,457	$241,200	$191,000	70.5	79.2
Revenue Summary By Service Unit							
699 General Revenues	$412,060	$517,378	$451,972	$493,681	$427,981	82.7	86.7
Total Revenues	$412,060	$517,378	$451,972	$493,681	$427,981	82.7	86.7

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
300 Supplies	41,167	219,770	4,318	195,300	161,000	73.3	84.3
400 Other Services And Charges	63,547	51,000	20,138	45,900	30,000	58.8	15.7
Total Expenditures	$104,714	$270,770	$24,457	$241,200	$191,000	70.5	100.0

EXPLANATORY NARRATIVE

The following capital outlay requests are scheduled for budget year 2010 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 $161,000 for 2010, an 18% decrease from the 2009 year-end estimate. Included in this amount is replacing a conference room set, 27 stage units, podiums, a wheelchair lift and table replacement.

Account 410 Professional Services – This account has been reduced substantially, from $23,400 in 2009 to $5,000 in 2010. The equipment needed for 2010 for the most part will require very little outside expertise.

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 a minimal change of $2,500 in this amount from the estimated year-end 2009 budget.

SERVICE UNIT 328 – CAPITAL IMPROVEMENT

Service Unit - 328 Capital Improvement	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
350 Small Tools And Equipment	$41,167	$219,770	$4,318	$195,300	$161,000	73.3	82.4
400 Other Services And Charges							
410 Professional Services	25,346	26,000	6,856	23,400	5,000	19.2	21.4
480 Repairs And Maintenance	38,201	25,000	13,283	22,500	25,000	100.0	111.1
Total	63,547	51,000	20,138	45,900	30,000	58.8	65.4
Total Expenditures - Srv Unt 328	$104,714	$270,770	$24,457	$241,200	$191,000	70.5	79.2

Service Unit 699 – General Revenues

The beginning balance is projected to be $252,481. The Hotel/Motel tax revenue is projected to be $120,000 in 2010, compared to $122,835 in 2009.

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$216,660	$301,178	$307,346	$307,346	$252,481	83.8	82.2
310 Taxes	130,000	145,000	92,126	122,835	120,000	82.8	97.7
360 Miscellaneous Revenues	4,400	1,200	0	500	500	41.7	100.0
390 Other Financing Sources	61,000	70,000	52,500	63,000	55,000	78.6	87.3
Total Revenues - Srv Unt 699	$412,060	$517,378	$451,972	$493,681	$427,981	82.7	86.7

CAPITOL THEATRE – 171

Community and Economic Development Director ***William Cook***
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. The Capitol Theatre Committee procured a $500,000 appropriation from the State of Washington in 2003 and another $450,000 appropriation from the Federal Government in 2004. Both were designated for capital improvements. The bulk of the State's appropriation went to replacing the HVAC chiller unit and expanded women's restroom facilities (by removing the administrative offices previously located in the basement level of the Theatre).

The Federal grant was used to paint the outside of the Theatre (especially the signs), upgrade theatre equipment and production capabilities, and upgrade facility lighting.

In addition, the City allocated $250,000 from the Capitol Theatre Depreciation Reserve to replace the roof. In 2009, construction began on the Production Center, an expansion to the back of the Theatre that will facilitate larger productions and includes a 500 seat black box theatre. These facility upgrades are accounted for in the 322 Capitol Theatre Construction fund.

Top priorities for 2010 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 purchased capital items have been in service now 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

Dept 171 Capitol Theatre Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
433 Performing Arts Facility	$220,537	$233,713	$181,463	$233,713	$234,949	100.5	100.5
638 Capital Improvement	84,198	84,800	63,750	84,800	84,800	100.0	100.0
Total Expenditures	$304,734	$318,513	$245,213	$318,513	$319,749	100.4	100.4
Revenue Summary By Service Unit							
648 Capitol Theatre Ins. Reserve	$71,927	$71,927	$53,945	$71,927	$71,927	100.0	100.0
699 General Revenues	381,632	391,435	320,276	375,240	367,154	93.8	97.9
Total Revenues	$453,559	$463,362	$374,222	$447,167	$439,081	94.8	98.2

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
300 Supplies	11,573	13,400	22,805	23,400	23,400	174.6	7.3
400 Other Services And Charges	262,728	270,400	197,694	270,400	270,400	100.0	84.6
600 Capital Outlays	6,896	10,000	0	0	0	0.0	0.0
900 Interfund Payment For Services	23,537	24,713	24,713	24,713	25,949	105.0	8.1
Total Expenditures	$304,734	$318,513	$245,213	$318,513	$319,749	100.4	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 2010 is $234,949, which is a .5% increase over the 2009 budget of $233,713, due entirely to increased insurance premiums.

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 the same as the 2009 amended budget.

Account 960 Insurance – This line item is budgeted at $25,949 in 2010, an increase of $1,236 over 2009.

SERVICE UNIT 433 – PERFORMING ARTS FACILITY

Service Unit - 433 Performing Arts Facility	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
410 Professional Services	$197,000	$209,000	$156,750	$209,000	$209,000	100.0	100.0
960 Interfund Insurance Services	23,537	24,713	24,713	24,713	25,949	105.0	105.0
Total Expenditures - Srv Unt 433	$220,537	$233,713	$181,463	$233,713	$234,949	100.5	100.5

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 2010 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 2010, the Theatre requests funding in the amount of $23,400, which is equal to the 2009 year-end estimate and a 74.6% increase over the 2009 budget of $13,400. 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 $5,000 in 2010, an increase of $1,500 over 2009, 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 $15,400 in 2010, compared to $7,900 in 2009, and is for purchasing basic service goods that are a normal part of facility operations.

- ***Light Bulbs*** – This line item is projected to be $3,000 in 2010, compared to $2,000 in 2009, 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 two years. The Theatre requests funding in the amount of $36,400 for 2010, the same amount as 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 2010, the same amount as 2009.

- ***HVAC System Maintenance & Monitoring*** – This line item is projected to be $19,500 in 2010, the same as 2009, 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 2010, the same as 2009, 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 2010, the same as 2009, and is for maintenance contracts on required equipment (elevator, generator, inspections, etc.)

Account 620 Building and Fixtures – The Theatre requests no funding for this line item in 2010, compared to $10,000 in the 2009 amended budget.

SERVICE UNIT 638 – CAPITAL IMPROVEMENTS

Service Unit - 638 Capital Improvement	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
350 Small Tools And Equipment	$11,573	$13,400	$22,805	$23,400	$23,400	174.6	100.0
400 Other Services And Charges							
450 Operating Rentals And Leases	30,475	36,400	21,660	36,400	36,400	100.0	100.0
470 Public Utility Services	53	0	84	0	0	*	*
480 Repairs And Maintenance	35,200	25,000	19,200	25,000	25,000	100.0	100.0
Total	65,728	61,400	40,944	61,400	61,400	100.0	100.0
600 Capital Outlays							
620 Buildings	6,896	10,000	0	0	0	0.0	*
630 Improvements Other Than Building	0	0	0	0	0	*	*
640 Machinery And Equipment	0	0	0	0	0	*	*
Total	6,896	10,000	0	0	0	0.0	*
Total Expenditures - Srv Unt 638	$84,198	$84,800	$63,750	$84,800	$84,800	100.0	100.0

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 2010, the allocation of Hotel/Motel Tax will increase from the 2009 year-end estimate of $89,915, to $97,000. However, this is a decrease of $9,140 from the 2009 amended budget amount of $106,140, due to decreased overall Hotel/Motel tax revenues in 2009 and predictions of only a modest recovery in 2010. Revenue from the Cable Utility Tax is projected to increase from the 2009 estimated year-end amount of $135,000 to $140,000. The operating transfer from the Capitol Theatre reserve fund will remain the same at $71,927, the amount allocated annually for the past 29 years.

SERVICE UNITS 648 AND 699 – REVENUES

Service Unit - 648 Capitol Theatre Ins Reserve	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
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
Service Unit - 699 General Revenues							
Revenues							
270 Beginning Balance	$153,965	$148,795	$148,825	$148,825	$128,654	86.5	86.5
310 Taxes	226,168	241,140	171,451	224,915	237,000	98.3	105.4
360 Miscellaneous Revenues	1,500	1,500	0	1,500	1,500	100.0	100.0
Total Revenues - Srv Unt 699	$381,632	$391,435	$320,276	$375,240	$367,154	93.8	97.9

CAPITOL THEATRE CONSTRUCTION – 322

Community and Economic Development Director ***William Cook***
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 699 – General Revenues

BUDGET SUMMARY

Dept 322 Capitol Theatre Construction Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
638 Capital Improvement	$519,198	$9,811,426	$1,559,036	$3,833,066	$3,150,000	32.1	82.2
Total Expenditures	$519,198	$9,811,426	$1,559,036	$3,833,066	$3,150,000	32.1	82.2
Revenue Summary By Service Unit							
638 Capital Improvement	$448,600	$10,455,676	$7,493,442	$7,600,098	$55,000	0.5	0.7
699 General Revenues	137,983	175,983	67,385	67,385	3,834,417	2178.9	5690.3
Total Revenues	$586,583	$10,631,659	$7,560,827	$7,667,483	$3,889,417	36.6	50.7

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
400 Other Services And Charges	128,899	850,000	379,505	500,000	150,000	17.7	4.8
600 Capital Outlays	390,299	8,442,676	879,141	3,032,676	3,000,000	35.5	95.2
700 Debt Service	0	518,750	300,390	300,390	0	0.0	0.0
Total Expenditures	$519,198	$9,811,426	$1,559,036	$3,833,066	$3,150,000	32.1	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.

In 2009, designs were finalized and approved for the Production Center, at a total project cost of $6.6 million, higher than originally projected. Higher construction costs, coupled with a reduction in fundraising revenues due to current economic conditions, led to the decision to begin construction of the Production Center only in 2009, and wait until economic conditions improve and additional funding sources become available to construct the Pavilion. In August 2009, the City issued approximately $7 million of general obligation bonds, to be repaid by a 25 year revenue stream of Public Facilities Sales Tax credit collections dedicated to the Capitol Theatre project. The sales tax credit collections commenced in 2008 and provided approximately $390,000 in the first year, which paid for the relocation of utilities in preparation for the Production Center project. The remaining 24 years of sales tax credit collections will provide debt service on the bonds. An interfund loan from the Capitol Theatre Reserve Fund of $300,000 was used for cash flow in 2009 and was repaid with bond proceeds in August.

Ground breaking for the Production Center was held on September 8, 2009. Construction is expected to be completed in mid-year 2010. The 2009 year-end estimate reflects $500,000 in the 410 Account for professional services (architects, engineering, etc) and $2.95 million in construction costs. For 2010, an additional $150,000 is budgeted for professional services with the remaining $3 million for construction.

Revenue for year-end 2009 is estimated at just over $7.6 million, which includes net bond proceeds of just under $7 million, an interfund loan from the Capitol Theatre Reserve fund (198) of $300,000 which has already been repaid, the remaining portion of a HUD grant awarded in 2006 ($83,000), a transfer of $220,000 from PFD sales tax credits and interest earnings.

Revenues for Service Unit 638 in 2010 are budgeted at $30,000 in Public Facilities Sales Tax Credit collections (which is the projected excess of collections after debt service is paid on the bonds) and $25,000 in interest on the bond proceeds. The majority of the Public Facilities Sales Tax Credit collections will be used to pay debt service on the bonds and are accounted for in the newly created Fund 174-Public Facilities District-Capitol Theatre.

At the end of 2010, the projected fund balance will be approximately $739,417.

SERVICE UNIT 638 – CAPITAL IMPROVEMENT

Service Unit - 638 Capital Improvement	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
410 Professional Services	$128,899	$850,000	$379,505	$500,000	$150,000	17.7	30.0
600 Capital Outlays							
620 Buildings	7,555	0	0	0	0	*	*
650 Construction Projects	382,743	8,442,676	879,141	3,032,676	3,000,000	35.5	98.9
Total	390,299	8,442,676	879,141	3,032,676	3,000,000	35.5	98.9
790 Debt Service - Lid Assessment	0	500,000	300,000	300,000	0	0.0	0.0
820 Debt Service - Interest -Interfund	0	18,750	390	390	0	0.0	0.0
Total Expenditures - Srv Unt 638	$519,198	$9,811,426	$1,559,036	$3,833,066	$3,150,000	32.1	82.2
Revenues							
330 Intergovernmental Revenues	$59,491	$82,676	$78,655	$82,676	$0	0.0	0.0
360 Miscellaneous Revenues	0	2,375,000	0	15,000	25,000	1.1	166.7
380 Nonrevenues	0	500,000	300,000	300,000	0	0.0	0.0
390 Other Financing Sources	389,110	7,498,000	7,114,788	7,202,422	30,000	0.4	0.4
Total Revenues - Srv Unt 638	$448,600	$10,455,676	$7,493,442	$7,600,098	$55,000	0.5	0.7

SERVICE UNIT 699 – GENERAL REVENUE

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$137,983	$175,983	$67,385	$67,385	$3,834,417	2178.9	5690.3
Total Revenues - Srv Unt 699	$137,983	$175,983	$67,385	$67,385	$3,834,417	2178.9	5690.3

ENGINEERING – 041

GENERAL FUND

Community and Economic Development Director ***William Cook***
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, including 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 several capital projects for other City departments 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	2008 Actual	2009 Amended Budget	2010 Proposed Budget
1271	City Engineer (1)	0.00	1.00	1.00
3115	Project Engineer (2)	2.00	2.00	1.00
3120	Design Engineer	2.00	2.00	2.00
3130	Development Engineer	1.00	1.00	1.00
4141	Construction Inspector	2.00	2.00	2.00
8701	Street Inspector	1.00	1.00	1.00
10601	Engineering Contracts Specialist	1.00	1.00	1.00
10602	Engineering Office Assistant	1.00	1.00	0.00
11101	Construction Supervisor	1.00	1.00	1.00
11104	Senior Engineer	1.00	1.00	1.00
11106	Surface Water Engineer	1.00	1.00	1.00
11107	Chief Engineer	1.00	1.00	1.00
Total Personnel (3)		**14.00**	**15.00**	**13.00**

(1) 2009 reorganization of division added one City Engineer.
(2) One Project Engineer position funded for 33% of 2010, but eliminated upon retirement of the incumbent.
(3) 3.92 FTE's are funded by Stormwater (441), Wastewater (473), Water (474), and / or Irrigation (475).

BUDGET SUMMARY

Dept 041 Engineering Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
528 Capital Improvements	$1,034,701	$1,199,716	$762,337	$1,050,385	$1,003,528	83.7	95.5
Total Expenditures	$1,034,701	$1,199,716	$762,337	$1,050,385	$1,003,528	83.7	95.5

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	730,994	884,431	550,632	747,896	731,927	82.8	72.9
200 Personnel Benefits	216,732	236,879	163,068	233,569	207,618	87.7	20.7
Sub-Total Salaries and Benefits	947,727	1,121,310	713,700	981,465	939,545	83.8	93.6
300 Supplies	30,611	21,278	12,248	17,100	17,782	83.6	1.8
400 Other Services And Charges	32,952	31,108	15,064	26,100	24,321	78.2	2.4
900 Interfund Payment For Services	23,411	26,020	21,325	25,720	21,880	84.1	2.2
Total Expenditures	$1,034,701	$1,199,716	$762,337	$1,050,385	$1,003,528	83.7	100.0

EXPLANATORY NARRATIVE

Service Unit 528 – Capital Improvement

Work planned for 2010 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 2010 Engineering Division budget will be expended in this service unit.

Account 100 Salaries and Wages – This line item for 2010 reflects a 17.2% decrease from the 2009 budgeted amount of $884,431 to $731,896. This decrease includes retirement in early May from a position that will remain unfilled through 2010, the elimination of the Deputy Department Director position after the retirement of the Department Director, and a continued decrease in overtime.

In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity.

Account 200 Personnel Benefits – This line item for 2010 reflects a 12.3% decrease from the 2009 budgeted amount of $236,879 to $207,618.

The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees' Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged. All of these changes net to an amount similar to the 2009 budget.

Account 300 Supplies – This line item for 2010 reflects a 16.4% decrease from the 2009 budgeted amount of $21,278 to $17,782. The office and operating supplies line item for 2010 reflects no change from the 2009 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.). The fuel line item is decreased from the 2009 budget to the 2010 by 35.7% from $9,778 to $6,282. The small tools and equipment line item remains at $2,500.

Account 410 Professional Services – This line item is budgeted at $2,000 for 2010, which reflects a 71.4% reduction from the 2009 budgeted amount of $7,000. 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 2010 is $13,221, which reflects a 13.9% increase from the 2009 budgeted amount of $11,608.

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 2010. This line item reflects a decrease of 21.9% from the 2009 budget of $3,200 to $2,500 in 2010.

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
Const. Administration 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 2010 budget of $5,500 reflects a $1,800 decrease from the 2009 budget of $7,300. This line item also provides flexibility for the division to deal with special projects or issues that may arise from an administrative or technical issue.

Account 900 Interfund Payment – This line represents interfund transfers for equipment rental and engineering's share of the city's liability insurance. The 2010 amount of $21,880 is 15.9% below the 2009 amount of $26,020.

Summary – The 2010 budget amount of $1,003,528 reflects a decrease of $196,188 (16.3%) from the 2009 budget of $1,199,716.

SERVICE UNIT 528 – CAPITAL IMPROVEMENT

Service Unit - 528 Capital Improvement	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$720,145	$820,201	$547,717	$737,752	$689,203	84.0	93.4
120 Overtime	10,669	20,000	2,807	10,000	6,000	30.0	60.0
130 Special Pay	180	144	108	144	122	85.0	85.0
140 Retirement/Termination Cashout	0	44,086	0	0	36,602	83.0	*
Total	730,994	884,431	550,632	747,896	731,927	82.8	97.9
200 Personnel Benefits	216,732	236,879	163,068	233,569	207,618	87.7	88.9
300 Supplies							
310 Office And Operating Supplies	10,166	9,000	7,205	9,000	9,000	100.0	100.0
320 Fuel Consumed	9,169	9,778	4,680	5,600	6,282	64.3	112.2
350 Small Tools And Equipment	11,276	2,500	363	2,500	2,500	100.0	100.0
Total	30,611	21,278	12,248	17,100	17,782	83.6	104.0
400 Other Services And Charges							
410 Professional Services	13,749	7,000	2,397	2,500	2,000	28.6	80.0
420 Communications	11,804	11,608	6,676	13,000	13,221	113.9	101.7
430 Transportation/Training	1,904	3,200	1,003	2,500	2,500	78.1	100.0
440 Advertising	1,097	500	0	100	100	20.0	100.0
480 Repairs And Maintenance	635	1,500	6	1,000	1,000	66.7	100.0
490 Miscellaneous	3,763	7,300	4,982	7,000	5,500	75.3	78.6
Total	32,952	31,108	15,064	26,100	24,321	78.2	93.2
900 Interfund Payment For Services							
950 Interfund Opt Rental And Leases	14,797	16,976	12,281	16,676	12,383	72.9	74.3
960 Interfund Insurance Services	8,614	9,044	9,044	9,044	9,497	105.0	105.0
Total	23,411	26,020	21,325	25,720	21,880	84.1	85.1
Total Expenditures - Srv Unt 528	$1,034,701	$1,199,716	$762,337	$1,050,385	$1,003,528	83.7	95.5

ARTERIAL STREET CAPITAL – 142

Community and Economic Development Director ***William Cook***
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. 2010 projected .005¢ Gas Tax for this fund is $550,000.

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

Dept 142 Arterial Street Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
528 Capital Improvements	$2,964,272	$7,949,566	$1,820,129	$6,153,536	$3,509,623	44.2	57.0
645 Interfund Distribution	190,183	190,183	190,183	190,183	237,183	124.7	124.7
Total Expenditures	$3,154,455	$8,139,749	$2,010,312	$6,343,719	$3,746,806	46.0	59.1
Revenue Summary By Service Unit							
528 Capital Improvements	$3,639,330	$6,225,946	$937,822	$5,216,266	$2,669,672	42.9	51.2
645 Interfund Distribution	298,735	407,095	77,199	202,095	297,095	73.0	147.0
699 General Revenues	1,083,988	1,054,171	1,878,090	1,878,098	962,740	91.3	51.3
Total Revenues	$5,022,053	$7,687,212	$2,893,111	$7,296,459	$3,929,507	51.1	53.9

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
400 Other Services And Charges	901	10,000	3,471	5,000	10,000	100.0	0.3
500 Intergov Srvcs/Other Interfund	190,183	190,183	190,183	190,183	237,183	124.7	6.3
600 Capital Outlays	2,666,927	7,662,173	1,479,040	5,806,066	3,213,097	41.9	85.8
700 Debt Service	296,445	277,393	337,618	342,470	286,526	103.3	7.7
Total Expenditures	$3,154,455	$8,139,749	$2,010,312	$6,343,719	$3,746,806	46.0	100.0

EXPLANATORY NARRATIVE

Service Units 528 & 645 – Expenditures

Projects scheduled and budgeted for 2010 using this fund are:

Fund 142 Expenditures		2010 Projected
Construction Projects		
0000	Project Contingency	$105,000
1796	Valley Mall Boulevard Extension, Phase III CA Agreement, 100% Union Gap	500
1867	Annual Traffic Control Program	50,000
1872	Annual Bridge Inspection	10,000
1875	Sidewalk Program	25,000
1957	WA Avenue Wetland Monitoring	3,500
2063	Washington Avenue Railroad Crossing (BNSF)	261,650
2143	Nob Hill/Fair Avenue Rebuild (Design)	45,400
2166	William O. Douglas Trail	92,047
2191	66th and Summitview Signalization	615,000
2229	Nob Hill Bridge Repair	564,000
2232	16th and Washington Avenue Intersection Reconstruction	1,201,000
2239	William O. Douglas Trail - AC1	100,000
2241	S. 28th Curb and Gutter	1,237
2286	2nd Ave / ESD Street Rehab	150,000
Total Construction Projects		$3,224,334
Debt Service		
1360	Tieton Drive (Maturity Date, July 1, 2010)	$32,709
1374	First Avenue (Maturity Date July 1, 2011)	50,971
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)	56,446
1886	FY 2000 Overlay Program (Maturity Date July 1, 2010)	127,309
1907	Ahtanum Road (Maturity Date June 1, 2011)	5,477
1944	River Road – N. 16th Ave. to Fruitvale	171,850
2189	Fiesta Foods	12,377
Total Debt Service		522,472
Total Fund 142 Expenditures		$3,746,806

SERVICE UNITS 528 & 645 – EXPENDITURES

Service Unit - 528 Capital Improvements	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
410 Professional Services	$901	$10,000	$3,471	$5,000	$10,000	100.0	200.0
600 Capital Outlays							
610 Land	517	0	26,419	628,690	0	*	0.0
630 Improvements Other Than Building	222,097	1,568,620	274,888	888,780	192,047	12.2	21.6
650 Construction Projects	2,444,312	6,093,553	1,177,733	4,288,596	3,021,050	49.6	70.4
Total	2,666,927	7,662,173	1,479,040	5,806,066	3,213,097	41.9	55.3
780 Intergovernmental Loans	278,482	265,867	320,765	320,778	276,407	104.0	86.2
830 Debt Service - External Ltd-Int	17,963	11,526	16,854	21,692	10,119	87.8	46.7
Total Expenditures - Srv Unt 528	$2,964,272	$7,949,566	$1,820,129	$6,153,536	$3,509,623	44.2	57.0

Service Unit - 645 Interfund Distribution	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
550 Interfund Subsidies	$190,183	$190,183	$190,183	$190,183	$237,183	124.7	124.7
Total Expenditures - Srv Unt 645	$190,183	$190,183	$190,183	$190,183	$237,183	124.7	124.7

Service Units 528, 645 & 699 – Revenues

Fund 142 Revenues		2010 Projected
1526	Utilities' Contribution to PWTF Loan	$57,199
1796	Engineering	500
1907	Special Assessment from SIED Loan Ahtanum	5,476
1886	Streets Contribution to 2002 Overlay Program Debt Service	20,000
2232	16th and Washington from Fund 343	205,000
	Gas Tax	550,000
	Interest	10,000
1374	First Avenue LID	14,896
2143	Nob Hill and Fair Avenue (Design)	40,000
2063	Washington Avenue Railroad Crossing (BNSF)	261,650
2166	William O. Douglas Trail 6th Ave. and Naches Bridge	92,047
2217	Coolidge Avenue – 80th to 88th Avenue	12,376
2229	Nob Hill Bridge Repair	564,000
2232	16th and Washington Avenue Intersection Reconstruction	996,000
2239	William O. Douglas Trail Enhancement IAC	100,000
2249	Italstone	47,623
Total Fund 142 Revenues		$2,976,767

Summary – This fund through 2010 indicates a projected balance at the end of 2010 of $182,701 including all of the budgeted expenses listed above.

Year	Expenses & Revenues	2010 Projected
2009	Estimated Resources Available	$7,296,459
2009	Projected Expenditures	6,343,719
Balance at end of 2009		952,740
2010	Revenues	2,976,767
Total Estimated Resources		3,929,507
2010	Projected Expenditures	3,749,806
Balance at end of 2010		$182,701

The year-end balance in this fund will be 4.9% of the anticipated expenses.

The cash balance at year-end should be at least 10% of the anticipated expense to maintain appropriate contingency funds.

SERVICE UNITS 528, 645 & 699 – REVENUES

Service Unit - 528 Capital Improvements	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
330 Intergovernmental Revenues	$1,124,624	$6,020,170	$906,487	$4,930,370	$2,603,697	43.3	52.8
340 Charges For Good And Services	34,023	3,000	6,644	7,144	500	16.7	7.0
360 Miscellaneous Revenues	177,776	202,776	24,690	278,752	65,475	32.3	23.5
390 Other Financing Sources	2,302,906	0	0	0	0	*	*
Total Revenues - Srv Unt 528	$3,639,330	$6,225,946	$937,822	$5,216,266	$2,669,672	42.9	51.2
Service Unit - 645 Interfund Distribution							
Revenues							
380 Non-revenues	$57,199	$57,199	$57,199	$57,199	$57,199	100.0	100.0
390 Other Financing Sources	241,536	349,896	20,000	144,896	239,896	68.6	165.6
Total Revenues - Srv Unt 645	$298,735	$407,095	$77,199	$202,095	$297,095	73.0	147.0
Service Unit - 699 General Revenues							
Revenues							
270 Beginning Balance	$1,047,982	$1,044,171	$1,867,598	$1,867,598	$952,740	91.2	51.0
360 Miscellaneous Revenues	36,006	10,000	10,492	10,500	10,000	100.0	95.2
Total Revenues - Srv Unt 699	$1,083,988	$1,054,171	$1,878,090	$1,878,098	$962,740	91.3	51.3

PUBLIC WORKS TRUST FUND – 342

Community and Economic Development Director ***William Cook***
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

Dept 342 Public Works Trust Construction Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
528 Capital Improvements	$834,785	$474,963	$185,774	$375,313	$399,309	84.1	106.4
645 Interfund Distribution	632,534	760,607	553,591	760,607	446,542	58.7	58.7
Total Expenditures	$1,467,319	$1,235,570	$739,365	$1,135,920	$845,851	68.5	74.5
Revenue Summary By Service Unit							
348 Capital Improvement	$755,841	$800,000	$399,150	$525,000	$525,000	65.6	100.0
645 Interfund Distribution	75,000	75,000	75,000	75,000	75,000	100.0	100.0
699 General Revenues	2,087,808	1,357,572	1,451,330	1,466,330	950,410	70.0	64.8
Total Revenues	$2,918,648	$2,232,572	$1,925,480	$2,066,330	$1,550,410	69.5	75.0

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
400 Other Services And Charges	0	10,000	0	10,000	0	0.0	0.0
500 Intergov Srvcs/Other Interfund	632,534	760,607	553,591	760,607	531,542	69.9	62.8
600 Capital Outlays	715,804	350,000	73,541	250,350	250,000	71.4	29.6
700 Debt Service	116,486	114,963	112,233	114,963	64,309	55.9	7.6
900 Interfund Payment For Services	2,495	0	0	0	0	*	0.0
Total Expenditures	$1,467,319	$1,235,570	$739,365	$1,135,920	$845,851	68.5	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 $620,000.

The obligations for loan repayments from this fund are:

Year	Project Number	Project	2010 Debt	Date of Maturity
1992	1455	Fruitvale Canal II Piping	$64,309	7/1/11

The debt service for the 1992 Fruitvale Canal Project includes 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 2010 using 342 funds are:

Project Number	Project	2010 Proposed Budget
1783	2009 City Hall Renovation (Continuation)	$250,000

In 2009, Yakima County made ADA improvements to the street and sidewalk to the west side of 2nd Street between "A" and MLK. In conjunction with this work, the City made improvements to the sidewalk to match the "Downtown theme". The County paid for the project under an agreement that the City will repay their allocation in three equal annual payments. The total City allocation was less than $240,000. The first payment is due April 30, 2010.

Project Number	Project	2010 Proposed Budget
2285	2nd & "A" Sidewalk Improvements	$85,000

SERVICE UNIT 528 – CAPITAL IMPROVEMENT

Service Unit - 528 Capital Improvements	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
410 Professional Services	$0	$10,000	$0	$10,000	$0	0.0	0.0
520 Intergovernment Agreements	0	0	0	0	85,000	*	*
600 Capital Outlays							
620 Buildings	164,289	350,000	71,019	250,000	250,000	71.4	100.0
650 Construction Projects	551,515	0	2,522	350	0	*	0.0
Total	715,804	350,000	73,541	250,350	250,000	71.4	99.9
780 Intergovernmental Loans	109,196	109,196	109,196	109,196	60,669	55.6	55.6
830 Debt Service - External Ltd-Int	7,289	5,767	3,037	5,767	3,640	63.1	63.1
980 Interfund Garage/Plant Charges	2,495	0	0	0	0	*	*
Total Expenditures - Srv Unt 528	$834,785	$474,963	$185,774	$375,313	$399,309	84.1	106.4

Service Unit 645 – Interfund Distribution

Current Interfund Distributions are as follows:

Year	Project Number	Project	2010 Debt	Date of Maturity
1989	0000	Sun Dome (operating transfer to General Fund)	$40,000	12/1/23

Interfund transfers scheduled and budgeted for 2010 using 342 funds are:

Project Number	Project	2010 Proposed Budget
2105	Fire Station 92 WV Addition	$71,935
2212	Upper Kiwanis Development	114,000
2230	3rd Avenue – Mead to Chestnut (operating transfer to Fund 142)	120,607
P331	Parks Capital (operating transfer to Fund 331)	50,000
P332	Fire Capital (operating transfer to Fund 332)	50,000
	Total Scheduled Interfund Distributions	$406,542

SERVICE UNIT 645 – INTERFUND DISTRIBUTION

Service Unit - 645 Interfund Distribution	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
550 Interfund Subsidies	$632,534	$760,607	$553,591	$760,607	$446,542	58.7	58.7
Total Expenditures - Srv Unt 645	$632,534	$760,607	$553,591	$760,607	$446,542	58.7	58.7
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	2010 Proposed Budget
Local Real Estate Excise Tax	$525,000
Interest	20,000
Fruitvale Canal – Phase II	75,000
Total Anticipated Revenues	$620,000

The yearly expense of construction payments and loan repayments continues to exhausts the anticipated real estate tax revenue. This fund projects 2010 revenue of $620,000 which when added to a beginning balance of $930,410 will provide resources of $1,550,410. When total expenditures for 2010 of $845,851 are subtracted from the total resources, the balance at the end of 2010 is anticipated to be only $704,559 a decrease of $225,851.

SERVICE UNITS 348 & 699 – REVENUES

Service Unit - 348 Capital Improvement	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
310 Taxes	$755,841	$800,000	$399,150	$525,000	$525,000	65.6	100.0
Total Revenues - Srv Unt 348	$755,841	$800,000	$399,150	$525,000	$525,000	65.6	100.0
Service Unit - 699 General Revenues							
Revenues							
270 Beginning Balance	$2,027,808	$1,307,572	$1,451,330	$1,451,330	$930,410	71.2	64.1
360 Miscellaneous Revenues	60,000	50,000	0	15,000	20,000	40.0	133.3
Total Revenues - Srv Unt 699	$2,087,808	$1,357,572	$1,451,330	$1,466,330	$950,410	70.0	64.8

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
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 Canal Wasteway mat date-2009)	0	0	0	0
Debt Service(P1367-Resignalization mat date-2009)	0	0	0	0
Debt Service(P1455-Fruitvale Canal Phase II mat date-2011)	0	0	0	0
Operating Transfer-Gen Fd(Sun Dome County Bond mat date 2006-08)	0	0	0	0
Operating Transfer-Debt Service Fd(1998 Street Bond mat date 2008)	0	0	0	0
Operating Transfer-Debt Service Fd(2007 Fire Station Bond mat date 2022)	0	985,699	0	0
Operating Transfer-Debt Service Fd(2008 3rd/Mead Ave/Walnut mat date 2019)	0	200,278	2,455	0
Proj#0653 - Tieton Paving 10th to 65th	0	0	0	0
Proj#1133 - N H RR Overpass Rehab 1/2-Faus	0	0	0	0
Proj#1354 - Resignalizing & Lighting Imp	0	0	0	8,734
Proj#1355 - Fruitvale Canal Wasteway	0	0	0	3,485
Proj#1360 - Tieton Dr. 5th to 16th	0	0	0	0
Proj#1364 - Resignal 56th & Summitview Inter Pwt	0	0	0	1,666
Proj#1365 - Resignal 3rd Ave & Mead Inter Pwt	0	0	0	418
Proj#1366 - Resignal S. 6th & Yakima Ave Int Pwt	0	0	0	170
Proj#1367 - Resignal 32nd & Tieton Inter Pwt	0	0	0	3,976
Proj#1368 - Resignal 32nd & Summitview Inter Pwt	0	0	0	1,567
Proj#1369 - Increase Lighting Various Lo Pwt	0	0	0	381
Proj#1370 - Yakima Ave I-82 Interchange Study	0	0	0	3,750
Proj#1371 - I-82 Corridor Study	0	0	0	0
Proj#1386 - City Hall Water System Replacement	0	0	0	11,800
Proj#1414 - Hpr Study WA Ave & S Union Gap	0	0	0	0
Proj#1427 - SR24 I82-Moxee Vicinity Study	0	0	0	0
Proj#1434 - Lincoln B & Pierce Couplet Reevaluation	0	0	0	0
Proj#1454 - Rainier Place Reconstruction.	0	0	0	0
Proj#1455 - Fruitvale Canal - Phase II	0	0	0	0
Proj#1460 - City's Share Airport Improvement	0	0	0	0
Proj#1471 - Miller Pool	0	0	0	0
Proj#1473 - 8th St. & A St. Parking Lot	0	0	0	0
Proj#1474 - 2nd St. & B St. Parking Lot	0	0	0	0
Proj#1547 - Chesterly Park & Ride Lot	0	0	0	0
Proj#1783 - City Hall Facility/Parking Improvement	0	0	0	0
Proj#1815 - Repair City Hall Sidewalk	0	0	0	0
Proj#2118 - Miller Pool Demolition/Basketball Court	0	0	0	0
Proj#2214 W Nob Hill Grind and Overlay	0	0	0	0
Professional Service Assembly Hall	0	0	0	0
Parking Maintenance	0	0	0	0
Capital Transfer for Southeast Community Ctr Improvement P2169	0	0	0	0
Capital Transfer for 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	1998
$212,521	$218,234	$228,008	$274,065	$341,559	$262,507	$269,135	$360,002	$388,527
62,477	42,219	38,270	21,785	19,517	14,609	14,423	8,138	8,508
0	198	0	0	1,055	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	13,000	0	0	0	0	0
0	0	24,375	24,375	24,375	24,375	24,375	24,375	24,375
0	0	132,000	0	0	0	0	0	0
0	0	50,000	0	0	0	0	0	0
0	0	16,875	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	33,750
674,404	660,094	891,000	945	191,250	74,716	0	0	0
147,251	26,989	0	0	0	0	0	0	0
0	0	45,892	0	0	0	0	0	0
0	0	30,000	0	0	0	0	0	0
$1,096,653	$947,734	$1,490,170	$384,795	$628,381	$426,832	$358,558	$443,139	$472,035
$66,316	$55,516	$54,379	$53,242	$52,105	$50,968	$49,832	$48,695	$47,558
13,063	12,031	11,927	11,824	11,721	11,618	11,514	11,411	11,308
3,745	0	0	9,534	9,342	9,151	8,960	8,768	8,577
13,980	0	0	45,145	49,670	41,940	47,841	47,419	46,998
0	0	0	87,431	85,817	90,252	88,880	87,060	85,240
40,000	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	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	0
131,723	10,182	9,725	0	0	0	0	0	0
13,900	348,460	308,430	445	0	0	0	0	0
4,556	113,406	920	11	0	0	0	0	0
29,802	144,709	253	0	0	0	0	0	0
9,807	71,229	132	0	0	0	0	0	0
4,952	92,884	107,084	358,329	52	0	0	0	0
5,255	79,565	251	7	0	0	0	0	0
914	1,879	33,478	0	0	0	0	0	0
0	1,553	60	0	0	0	0	0	0
7,176	1,417	3,000	0	0	0	0	0	0
0	0	0	0	25,736	278,446	49,091	0	0
1,563	0	0	0	0	0	0	0	0
500	0	0	0	0	0	0	0	0
2,579	17,157	515	0	0	0	0	0	0
45	466	0	0	0	0	0	0	0
0	10,023	421,705	550,604	316,930	0	0	0	0
0	30,000	30,000	30,000	30,000	30,000	25,000	3,750	0
0	81,267	0	0	0	0	0	0	0
0	0	110,896	(818)	0	0	0	0	0
0	120,641	57,169	0	0	0	0	0	0
0	0	31,730	0	0	0	0	0	0
0	0	0	0	0	0	36,282	27,939	523,398
0	0	0	0	0	0	0	4,118	1,493
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	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	$764,571
$614,979	($285,437)	$268,516	($800,960)	$7,007	($125,542)	$1,159	$163,979	($292,536)

PUBLIC WORKS TRUST CONSTRUCTION FUND
REVENUES AND EXPENDITURES

	1999	2000	2001	2002
Revenues (1986 to 2005):				
Local Real Estate Excise Tax	$384,250	$376,088	$366,997	$472,809
Interest From Investments	6,020	5,896	2,620	1,510
Gain From Investments	0	0	0	0
Reimbursement - County P1783 - City Hall Remodel	18,436	0	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	0
Operating Transfer (Irrigation)	33,750	33,750	33,750	16,875
Public Works Trust Loan	0	0	0	33,750
Operating Transfer (Arterial Street)	0	0	0	0
Operating Transfer (P1473)	0	0	0	0
Department of Transportation P1547	0	0	0	0
Total Revenues	$483,706	$456,984	$444,616	$549,319
Expenditures (1986 to 2005):				
Debt Service(P0653-Tieton Dr mat date-2006)	$46,421	$45,284	$44,147	$43,011
Debt Service(P1133-Nob Hill Over Pass mat date-2007)	11,205	11,101	10,998	10,895
Debt Service(P1355-Fruitvale Canal Wasteway mat date-2009)	8,386	8,194	8,003	7,812
Debt Service(P1367-Resignalization mat date-2009)	46,576	46,155	45,733	45,312
Debt Service(P1455-Fruitvale Canal Phase II mat date-2011)	83,420	81,600	79,779	77,959
Operating Transfer-Gen Fd(Sun Dome County Bond mat date 2006-08)	40,000	40,000	40,000	40,000
Operating Transfer-Debt Service Fd(1998 Street Bond mat date 2008)	60,000	60,000	60,000	60,000
Operating Transfer-Debt Service Fd(2007 Fire Station Bond mat date 2022)	0	0	0	0
Operating Transfer-Debt Service Fd(2008 3rd/Mead Ave/Walnut mat date 2019)	0	0	0	0
Proj#0653 - Tieton Paving 10th to 65th	0	0	0	0
Proj#1133 - N H RR Overpass Rehab 1/2-Faus	0	0	0	0
Proj#1354 - Resignalizing & Lighting Imp	0	0	0	0
Proj#1355 - Fruitvale Canal Wasteway	0	0	0	0
Proj#1360 - Tieton Dr. 5th to 16th	0	0	0	0
Proj#1364 - Resignal 56th & Summitview Inter Pwt	0	0	0	0
Proj#1365 - Resignal 3rd Ave & Mead Inter Pwt	0	0	0	0
Proj#1366 - Resignal S. 6th & Yakima Ave Int Pwt	0	0	0	0
Proj#1367 - Resignal 32nd & Tieton Inter Pwt	0	0	0	0
Proj#1368 - Resignal 32nd & Summitview Inter Pwt	0	0	0	0
Proj#1369 - Increase Lighting Various Lo Pwt	0	0	0	0
Proj#1370 - Yakima Ave I-82 Interchange Study	0	0	0	0
Proj#1371 - I-82 Corridor Study	0	0	0	0
Proj#1386 - City Hall Water System Replacement	0	0	0	0
Proj#1414 - Hpr Study WA Ave & S Union Gap	0	0	0	0
Proj#1427 - SR24 I82-Moxee Vicinity Study	0	0	0	0
Proj#1434 - Lincoln B & Pierce Couplet Reevaluation	0	0	0	0
Proj#1454 - Rainier Place Reconstruction.	0	0	0	0
Proj#1455 - Fruitvale Canal - Phase II	0	0	0	0
Proj#1460 - City's Share Airport Improvement	0	0	0	0
Proj#1471 - Miller Pool	0	0	0	0
Proj#1473 - 8th St. & A St. Parking Lot	0	0	0	0
Proj#1474 - 2nd St. & B St. Parking Lot	0	0	0	0
Proj#1547 - Chesterly Park & Ride Lot	0	0	0	0
Proj#1783 - City Hall Facility/Parking Improvement	161,164	242,816	85,077	34,521
Proj#1815 - Repair City Hall Sidewalk	2,361	0	0	0
Proj#2118 - Miller Pool Demolition/Basketball Court	0	0	0	0
Proj#2214 W Nob Hill Grind and Overlay	0	0	0	0
Professional Service Assembly Hall	0	0	0	0
Parking Maintenance	0	0	0	0
Capital Transfer for Southeast Community Ctr Improvement P2169	0	0	0	0
Capital Transfer for 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	$459,533	$535,151	$373,738	$319,509
Balance Available	$24,173	($78,167)	$70,878	$229,810

PUBLIC WORKS TRUST CONSTRUCTION FUND
REVENUES AND EXPENDITURES

2003	2004	2005	2006	2008	2009	Total
$645,074	$706,670	$878,934	$894,037	$1,056,417	$755,841	$9,818,049
990	3,053	0	78,136	86,820	60,000	512,866
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	414,375
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	455,625
33,750	33,750	33,750	33,750	33,750	33,750	3,785,850
0	0	0	0	0	0	373,524
0	0	0	0	0	0	45,892
0	0	0	0	0	0	30,000
$721,063	$784,723	$953,934	$1,047,173	$1,218,237	$890,841	$15,819,620
$41,874	$40,737	$39,600	$34,463	$0	$0	$938,976
10,792	10,688	10,585	10,482	10,378	0	217,118
7,620	7,429	7,238	7,047	6,855	6,664	133,325
44,890	44,469	44,047	43,626	43,204	42,783	739,788
76,139	74,319	72,499	70,679	68,859	67,039	1,276,972
40,000	40,000	40,000	40,000	40,000	40,000	760,000
60,000	60,000	60,000	60,000	60,000	60,000	600,000
0	0	0	0	0	73,535	73,535
0	0	0	0	0	32,534	32,534
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
28,928	177,419	102,015	149,126	143,564	164,289	1,876,540
0	0	0	0	0	0	7,972
0	0	103,552	(28)	0	0	103,524
0	0	0	0	0	551,515	551,515
0	0	10,030	0	0	0	10,030
0	0	0	0	0	2,495	2,495
0	0	0	160,000	0	0	160,000
0	0	0	550,000	0	0	550,000
0	0	0	0	200,000	250,000	450,000
0	0	0	0	200,000	176,465	376,465
0	0	0	0	0	0	0
$310,244	$455,061	$489,566	$1,129,394	$772,861	$1,467,319	$14,368,290
$410,820	$329,662	$464,368	($82,221)	$445,376	($576,478)	$1,451,330

REET 2, CAPITAL FUND – 343

Community and Economic Development Director ***William Cook***
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

Dept 343 Reet 2 Capital Fund Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
348 Capital Improvement	$651,523	$1,255,000	$249,077	$910,000	$555,000	44.2	61.0
528 Capital Improvements	18,594	150,000	135,075	150,000	0	0.0	0.0
645 Interfund Distribution	168,749	256,822	256,822	256,822	256,822	100.0	100.0
Total Expenditures	$838,865	$1,661,822	$640,974	$1,316,822	$811,822	48.9	61.7
Revenue Summary By Service Unit							
348 Capital Improvement	$755,841	$800,000	$399,150	$525,000	$525,000	65.6	100.0
699 General Revenues	1,313,152	1,174,403	1,230,128	1,245,128	458,306	39.0	36.8
Total Revenues	$2,068,993	$1,974,403	$1,629,278	$1,770,128	$983,306	49.8	55.6

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
300 Supplies	400,000	400,000	230,589	250,000	250,000	62.5	30.8
400 Other Services And Charges	0	0	0	0	50,000	*	6.2
500 Intergov Srvcs/Other Interfund	293,749	541,822	256,822	406,822	511,822	94.5	63.1
600 Capital Outlays	145,116	720,000	153,562	660,000	0	0.0	0.0
Total Expenditures	$838,865	$1,661,822	$640,974	$1,316,822	$811,822	48.9	100.0

EXPLANATORY NARRATIVE

Service Unit 348 – Capital Improvement

The proposed projects for 2010 are listed below:

Project Number	Project	Amount
2232	16th Ave. and Washington Ave. I/S Reconstruction	$205,000
0000	Operating Supplies Residential and Classified Street Maintenance	250,000
0000	Contingency to match street projects	50,000
0000	Operating Transfer	50,000
Total		$555,000

Revenue – The Real Estate Excise Tax (REET) revenue for 2009 was projected to be $800,000, due to the drop in housing sales, the 2009 year end estimate was decreased to $525,000. For 2010, scarce revenue of $525,000 and $5,000 interest revenue is expected. Additional revenue is placed into this fund from grants or loans. The amount and time of receipt is dependent on project approval and construction progress of each individual project. The timing is not usually coincidental with year-end, and receives approval from City Council annually for designated projects.

SERVICE UNIT 348 – CAPITAL IMPROVEMENT

Service Unit - 348 Capital Improvement	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
310 Office And Operating Supplies	$400,000	$400,000	$230,589	$250,000	$250,000	62.5	100.0
490 Miscellaneous	0	0	0	0	50,000	*	*
550 Interfund Subsidies	125,000	285,000	0	150,000	255,000	89.5	170.0
650 Construction Projects	126,523	570,000	18,487	510,000	0	0.0	0.0
Total Expenditures - Srv Unt 348	$651,523	$1,255,000	$249,077	$910,000	$555,000	44.2	61.0
Revenues							
310 Taxes	$755,841	$800,000	$399,150	$525,000	$525,000	65.6	100.0
Total Revenues - Srv Unt 348	$755,841	$800,000	$399,150	$525,000	$525,000	65.6	100.0

Service Unit 645 – Interfund Distribution

Interfund distributions for 2010 will be used to pay off bonds:

Bond Date	Project Number	Project	Amount
2007	2165	2006 Downtown Revitalization – Yakima Avenue	$136,215
2008	2230	3rd Avenue Grind and Overlay – Mead to Chestnut	120,607
		Total	$256,822

SERVICE UNIT 645 – INTERFUND DISTRIBUTION

Service Unit - 645 Interfund Distribution	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
550 Interfund Subsidies	$168,749	$256,822	$256,822	$256,822	$256,822	100.0	100.0
Total Expenditures - Srv Unt 645	$168,749	$256,822	$256,822	$256,822	$256,822	100.0	100.0

Service Unit 699 – General Revenues

This fund projects 2010 revenue of $530,000 which when added to a beginning balance of $453,306 will provide resources of $983,306. When total expenditures for 2010 of $811,822 are subtracted from the total resources we are left with an ending fund balance of $171,484.

	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Expenditures			
Operating Supplies (Street repairs & maintenance)	$400,000	$250,000	$250,000
Contingency	0	0	50,000
New Equipment	50,000	50,000	50,000
Contribution for Yakima Ave. Pedestrian Improvements	136,215	136,215	136,215
Contribution for 3rd Ave Grind & Overlay	32,534	120,607	120,607
Rover Road Project Capital Transfer to Arterial Street	75,000	0	0
Nob Hill Bridge Repair	126,327	10,000	0
16th Ave. & Washington Ave. I/S Reconstruction	0	100,000	205,000
Grinding & Overlay Flashers / R & R	195	0	0
16th Ave. Grind / Overlay Nob Hill to Wash Ave.	0	500,000	
River Road	18,594	150,000	0
Total Expenditure	$838,865	$1,316,822	$811,822
Revenues			
Local Real Estate Excise Tax	$755,841	$525,000	$525,000
General Revenue	40,000	15,000	5,000
Balance from previous years	1,273,152	1,230,128	453,306
Balance Available	$1,230,129	$453,306	$171,484

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$1,273,152	$1,154,403	$1,230,128	$1,230,128	$453,306	39.3	36.9
360 Miscellaneous Revenues	40,000	20,000	0	15,000	5,000	25.0	33.3
Total Revenues - Srv Unt 699	$1,313,152	$1,174,403	$1,230,128	$1,245,128	$458,306	39.0	36.8

LID CONSTRUCTION CONTROL FUND – 345

Community and Economic Development Director ***William Cook***
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.

During 2009, we sent letters to nearly 200 property owners in 4 un-sewered areas of the City asking for interest in forming an LID. From none of these areas did we receive sufficient positive response to initiate an LID. Therefore, we currently have none scheduled for 2010.

The service units in this division are:

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

BUDGET SUMMARY

Dept 345 LID Construction Control Fund Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
218 Capital Improvement	$44,662	$802,000	$635,916	$802,000	$0	0.0	0.0
Total Expenditures	$44,662	$802,000	$635,916	$802,000	$0	0.0	0.0
Revenue Summary By Service Unit							
699 General Revenues	($37,413)	$430,000	($82,075)	$802,000	$0	0.0	0.0
Total Revenues	($37,413)	$430,000	($82,075)	$802,000	$0	0.0	0.0

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
600 Capital Outlays	44,662	780,000	635,916	780,000	0	0.0	*
700 Debt Service	0	22,000	0	22,000	0	0.0	*
Total Expenditures	$44,662	$802,000	$635,916	$802,000	$0	0.0	*

CUMULATIVE RESERVE FOR CAPITAL IMPROVEMENTS – 392

Community and Economic Development Director ***William Cook***
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. Currently the Yakima Railroad Grade Separations Project (1818), the Utility Services System Upgrade (2094), and the Consolidated Financial System Software (2292) are accounted for 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

Dept 392 Cum Res For Capital Improvement	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Expenditure Summary By Service Unit	2008 Actual	2009 Amended Budget	2009 Actual 9/30/2009	2009 Estimated Year-End	2010 Projected Budget	% Chng from 2 to 5	% Chng from 4 to 5
528 Capital Improvements	$954,159	$19,611,173	$1,367,792	$1,930,723	$18,946,251	96.6	981.3
Total Expenditures	$954,159	$19,611,173	$1,367,792	$1,930,723	$18,946,251	96.6	981.3
Revenue Summary By Service Unit							
528 Capital Improvements	$690,254	$18,800,000	$1,975,332	$2,285,000	$20,932,775	111.3	916.1
645 Interfund Distribution	465,000	660,000	660,000	660,000	160,000	24.2	24.2
699 General Revenues	173,350	178,450	374,445	379,545	1,398,922	783.9	368.6
Total Revenues	$1,328,604	$19,638,450	$3,009,777	$3,324,545	$22,491,697	114.5	676.5

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Expenditure Summary By Type	2008 Actual	2009 Amended Budget	2009 Actual 9/30/2009	2009 Estimated Year-End	2010 Projected Budget	% Chng from 2 to 5	% of Total
300 Supplies	0	0	418	0	0	*	0.0
400 Other Services And Charges	228,826	811,173	72,217	383,217	743,750	91.7	3.9
600 Capital Outlays	725,333	18,800,000	1,295,157	1,547,506	18,200,000	96.8	96.1
700 Debt Service	0	0	0	0	2,501	*	0.0
Total Expenditures	$954,159	$19,611,173	$1,367,792	$1,930,723	$18,946,251	96.6	100.0

EXPLANATORY NARRATIVE

Service Unit 528 – Capital Improvement

In 2010 the major project scheduled and budgeted in this fund is project 1818 Railroad Grade Separation project for $18,200,000.

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.

Account 410 – Professional Services - The Interfund Operating Transfers of $456,007 will be used to continue work on project 2094, a new Utility Services System; $287,743 is allocated for project 2292, new Consolidated Financial System Software to assist the consolidated purchasing arrangement with the County.

SERVICE UNIT 528 – CAPITAL IMPROVEMENT

Service Unit - 528 Capital Improvements	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
410 Professional Services	228,826	811,173	72,217	383,217	743,750	91.7	194.1
600 Capital Outlays							
640 Machinery And Equipment	129,476	0	0	12,506	0	*	0.0
650 Construction Projects	595,857	18,800,000	1,295,157	1,535,000	18,200,000	96.8	1185.7
Total	725,333	18,800,000	1,295,157	1,547,506	18,200,000	96.8	1176.1
780 Intergovernmental Loans	0	0	0	0	1	*	*
830 Debt Service - External Ltd-Int	0	0	0	0	2,500	*	*
Total Expenditures - Srv Unt 528	$954,159	$19,611,173	$1,367,792	$1,930,723	$18,946,251	96.6	981.3
Revenues							
330 Intergovernmental Revenues	$690,254	$17,860,000	$1,375,332	$1,685,000	$16,434,040	92.0	975.3
360 Miscellaneous Revenues	0	940,000	0	0	1,000,000	106.4	*
390 Other Financing Sources	0	0	600,000	600,000	3,498,735	*	583.1
Total Revenues - Srv Unt 528	$690,254	$18,800,000	$1,975,332	$2,285,000	$20,932,775	111.3	916.1

Service Unit 645-Interfund Distribution

The Interfund Operating Transfers of $160,000 will be used for project 2094, a new Utility Services System.

SERVICE UNIT 645-INTERFUND DISTRIBUTION

Service Unit - 645 Interfund Distribution	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
390 Other Financing Sources	$465,000	$660,000	$660,000	$660,000	$160,000	24.2	24.2
Total Revenues - Srv Unt 645	$465,000	$660,000	$660,000	$660,000	$160,000	24.2	24.2

Service Unit 699 – General Revenues

The beginning balance of this fund is $1,393,822, and it is anticipated that the interest from investments of this fund will be $5,100, revenue dedicated to capital improvements will be $20,932,775, and Interfund Distributions amount to $160,000. Total expenditures are projected at $18,946,251. The projected year-end 2010 balance is $3,545,446.

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$168,250	$173,350	$374,445	$374,445	$1,393,822	804.1	372.2
360 Miscellaneous Revenues	5,100	5,100	0	5,100	5,100	100.0	100.0
Total Revenues - Srv Unt 699	$173,350	$178,450	$374,445	$379,545	$1,398,922	783.9	368.6

GROWTH MANAGEMENT – 140

Community and Economic Development Director ***William Cook***
Planning Manager ***Joan Davenport***

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

Dept 140 Growth Mgmt/Commute Trip Reduc Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
314 Interagency Planning	$0	$49,745	$0	$49,745	$0	0.0	0.0
Total Expenditures	$0	$49,745	$0	$49,745	$0	0.0	0.0
Revenue Summary By Service Unit							
314 Interagency Planning	$0	$25,466	$0	$25,466	$0	0.0	0.0
699 General Revenues	24,372	93	24,372	24,372	93	99.7	0.4
Total Revenues	$24,372	$25,559	$24,372	$49,838	$93	0.4	0.2

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
400 Other Services And Charges	0	49,745	0	49,745	0	0.0	*
Total Expenditures	$0	$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.

SERVICE UNIT 314 – INTERAGENCY PLANNING

Service Unit - 314 Interagency Planning	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
410 Professional Services	$0	$49,745	$0	$49,745	$0	0.0	0.0
Total Expenditures - Srv Unt 314	$0	$49,745	$0	$49,745	$0	0.0	0.0
Revenues							
330 Intergovernmental Revenues	$0	$25,466	$0	$25,466	$0	0.0	0.0
Total Revenues - Srv Unt 314	$0	$25,466	$0	$25,466	$0	0.0	0.0

SERVICE UNIT 699 – GENERAL REVENUES

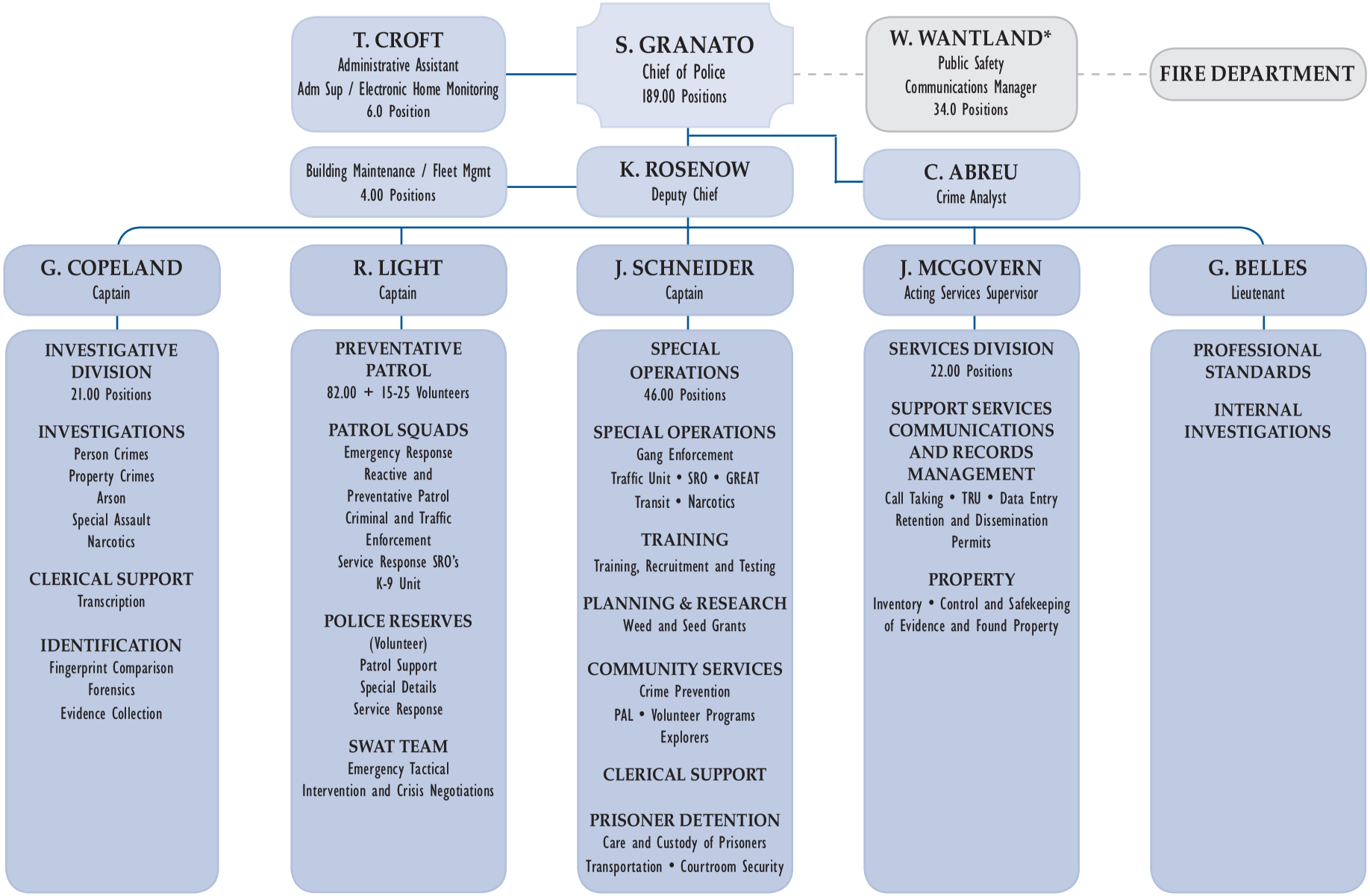
Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$24,372	$93	$24,372	$24,372	$93	99.7	0.4
Total Revenues - Srv Unt 699	$24,372	$93	$24,372	$24,372	$93	99.7	0.4

Police

031 Police
152 Police Grants
333 Law and Justice Capital

POLICE

2009 Budgeted Staffing Levels



* 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.

POLICE – 031

GENERAL FUND

POLICE CHIEF ***SAM GRANATO***

DEFINITION

The Police Department has the basic purpose of maintenance of the public order and the control of conduct legislatively defined as crime.

This responsibility is discharged through operational functions designed to prevent crime, provide protection to persons and property, as well as detect, investigate, and apprehend offenders. The primary mission of the Yakima Police Department is enforcement of federal, state, county and city ordinances and statutes through a community partnership, which promotes safe, secure neighborhoods.

The following eleven service units comprise this department:

SERVICE UNIT 103 – CRIMINAL JUSTICE SALES TAX 0.3% INCREASE
SERVICE UNIT 104 – GREAT (GANG RESISTANCE AND EDUCATION TRAINING) PROGRAM
SERVICE UNIT 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	2008 Actual	2009 Amended Budget	2010 Proposed Budget
1190	Police Chief	1.00	1.00	1.00
1281	Deputy Police Chief	1.00	1.00	1.00
1434	Case Specialist	1.00	1.00	1.00
6121	Police Officer (1)	107.00	107.00	111.00
6122	Police Officer (Lateral) (1)	3.00	3.00	5.00
6124	Police Sergeant	17.00	17.00	17.00
6126	Police Lieutenant	5.00	5.00	5.00
6127	Police Captain	3.00	3.00	3.00
6212	Assistant Evidence Technician	1.00	1.00	1.00
6221	Corrections Officer	11.00	11.00	11.00
6235	Corrections Administrative Specialist	1.00	1.00	1.00
6252	Police Services Specialist I (1) (2)	20.00	20.00	16.00
6253	Police Services Specialist II	3.00	3.00	4.00
6610	Parking Enforcement Officer	1.00	1.00	1.00

Class Code	Position Title	2008 Actual	2009 Amended Budget	2010 Proposed Budget
8205	Police Fleet Specialist	1.00	1.00	1.00
8541	Building Maintenance Specialist	1.00	1.00	1.00
11701	Administrative Assistant to Police Chief	1.00	1.00	1.00
11710	Police Services Supervisor (2)	4.00	4.00	2.00
11720	Corrections Sergeant	3.00	3.00	3.00
11730	Forensic Supervisor	1.00	1.00	1.00
11740	Crime & Intelligence Analyst Supervisor	1.00	1.00	1.00
13601	Building Superintendent	1.00	1.00	1.00
Total Personnel (1)		**188.00**	**188.00**	**189.00**

(1) 7 Police Officers added in 2010 for the COPS Hiring Recovery Program grant, and funded by Police Grants (152). 2.00 additional FTE's funded by Transit (364) and / or Fire (032).
(2) 3 Police Services Specialist I positions and 2 Police Services Supervisor positions eliminated in 2010 for cost containment.

BUDGET SUMMARY

Dept 031 Police Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
103 Criminal Justice Sales Tx .3% Inc	$1,235,395	$1,290,413	$645,959	$1,190,413	$1,267,850	98.3	106.5
104 Byrne Grant / Great Program	170,843	103,875	96,622	105,175	107,540	103.5	102.3
112 Investigation	2,442,730	2,610,490	1,920,634	2,594,914	2,449,104	93.8	94.4
113 Preventive Patrol	8,205,509	9,109,926	6,751,871	8,957,174	9,307,087	102.2	103.9
114 Police Support Services	1,577,253	1,651,485	1,051,659	1,427,233	1,210,187	73.3	84.8
115 Detention Services	1,404,345	1,522,698	1,127,710	1,524,232	1,527,911	100.3	100.2
117 Police Special Operations	2,347,557	2,912,470	2,142,659	2,911,247	2,686,420	92.2	92.3
119 Administration	3,426,688	4,073,596	2,940,001	4,062,573	4,450,656	109.3	109.6
323 Parking Facilities	92,656	103,413	67,599	93,118	102,193	98.8	109.8
Total Expenditures	$20,902,975	$23,378,366	$16,744,715	$22,866,079	$23,108,949	98.9	101.1

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	13,160,322	14,807,994	10,707,614	14,403,088	14,703,413	99.3	63.6
200 Personnel Benefits	3,278,692	3,541,181	2,590,279	3,531,177	3,560,498	100.6	15.4
Sub-Total Salaries and Benefits	16,439,014	18,349,175	13,297,893	17,934,265	18,263,911	99.5	79.0
300 Supplies	989,431	876,093	615,710	765,881	761,000	86.9	3.3
400 Other Services And Charges	1,249,334	1,265,106	892,625	1,204,191	1,147,222	90.7	5.0
500 Intergov Srvcs/Other Interfund	1,881,782	2,609,500	1,656,246	2,679,500	2,650,700	101.6	11.5
600 Capital Outlays	8,900	6,001	9,750	9,751	1	0.0	0.0
900 Interfund Payment For Services	334,515	272,491	272,491	272,491	286,115	105.0	1.2
Total Expenditures	$20,902,975	$23,378,366	$16,744,715	$22,866,079	$23,108,949	98.9	100.0

Salary Distribution (By Service Unit)

Service Unit	2008 Actual	2009 Amended Budget	2009 Estimate	2010 Proposed Budget	2009 Budget vs. 2010 Budget
103	$357,671	$430,333	$395,334	$461,963	7.4%
104	110,517	78,108	78,108	81,279	4.1%
112	1,765,045	1,879,456	1,876,737	1,798,509	(4.3%)
113	5,546,378	6,209,721	6,153,354	6,501,183	4.7%
114	1,088,453	1,183,954	979,415	802,600	(32.2%)
115	758,794	832,625	809,436	833,190	0.1%
117	1,775,517	1,941,961	1,938,857	1,933,997	(0.4%)
119	447,351	547,719	540,929	847,318,	54.7%
323	53,374	58,709	58,6007	61,360	4.5%
Total	$11,903,100	$13,162,586	$12,830,777	$13,321,399	1.0%

This summary was prepared to demonstrate that, in total, the salary lines increased $158,813 or 1% from the 2009 budget of $13,162,586 to the 2010 budget of $13,321,399. In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity. The exception to the salary freeze are those employees operating under the Yakima Police Patrolman's Association (YPPA). The YPPA labor agreement extends through 2010 and provides for a cost of living adjustment for Police Officers and Sergeants.

The chart above illustrates salaries only. The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees' Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged. All of these changes net to an amount similar to the 2009 budget.

EXPLANATORY NARRATIVE

Service Unit 103 – Criminal Justice Sales Tax 0.3% Increase..... Captain Rod Light
The 2010 budget reflects a full staff with wages at the anticipated increased rate.

Account 120 Overtime – This line item has no change in 2010 from the 2009 budget and year-end estimate of $110,000. Overtime containment measures are in effect.

Account 130 Special Pay – The 2010 budget of $19,174 reflects an increase of $2,322 or 13.8% over the 2009 budget and year-end estimate of $16,852. 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 2009 year-end estimate is expected to come in on budget. The 2010 budget is anticipated to exceed the 2009 budget by $4,637 or 4.3%. This increase is due to the anticipated wage and benefit increases.

Account 280 Uniforms / Clothing – There are no changes for 2010 in this line item from the 2009 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 2010 in this line item from the 2009 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 2010 budget of $60,000 reflects a decrease of $90,000 or 60% less than the 2009 budget of $150,000, and an increase of $29,000 over the year-end estimate of $31,000. 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 decrease from budget to budget is due to lower than anticipated fuel costs.

Account 350 Small Tools and Equipment – The 2010 budget of $25,000 is unchanged from the 2009 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 – This line in 2010 reflects a $10,000 or 66.6% decrease from the 2009 budget of $15,000. There is no change from the year end estimate of $5,000 to the 2010 budget. This line accounts for expenses related to fit for duty evaluations and other professional service needs.

Account 420 Communications – There is no change from the 2009 budget and year-end estimate of $2,060 to the 2010 budget of $2,060. These funds primarily pay for cellular phone and e-mail services for officers.

Account 430 Transportation / Training – There is no change from the 2009 budget $6,000 to the 2010 budget. There is an increase of $3,000 from the 2009 year end estimate of $3,000 to $6,000. This account provides for training expenses (transportation, lodging, meals). Due to cost containment measures, out of town training has been restricted and the year end estimate for 2009 is lower than what was budgeted.

Account 490 Miscellaneous – There is no change from the 2009 budget $6,000 to the 2010 budget. There is an increase of $3,000 from the 2009 year end estimate of $3,000 to $6,000. This account pays training registration fees. Due to cost containment measures, out of town training has been restricted and the year end estimate for 2009 is lower than what was budgeted.

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 2009 year-end estimate is expected to exceed the 2009 budget of $393,500 by $70,000. The 2010 budget reflects an expected increase of $38,500 or 9.8% over the 2009 budget based on future rate and usage expectations. Jail cost containment options are being studied and implemented to keep outside jail costs within the 2010 budget.

Account 960 – Interfund Insurance Services – This line item for 2010 has an increase of $349 from the 2009 budget and year-end estimate of $6,973 to $7,322. This is a 5% increase. These funds are budgeted for Risk Management and increased workers compensation expenses.

Summary – This service unit for 2010 has a decrease of $22,563 or 1.7% from the 2009 budget of $1,290,413 to $1,267,850. There is an increase of $77,437 or 6.5% over the 2009 year-end estimate of $1,190,413. These changes are due to the above-listed factors.

Service Unit 103 – Criminal Justice Sales Tax 0.3% Increase

Service Unit - 103 Crmnl Justice Sls Tx .3%	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$357,671	$430,333	$276,663	$395,334	$461,963	107.4	116.9
120 Overtime	127,587	110,000	44,704	110,000	110,000	100.0	100.0
130 Special Pay	15,967	16,852	11,354	16,852	19,174	113.8	113.8
140 Retirement/Termination Cashout	499	0	0	0	0	*	*
Total	501,723	557,185	332,720	522,185	591,136	106.1	113.2
200 Personnel Benefits							
200 Personnel Benefits	99,325	108,695	73,099	108,695	113,332	104.3	104.3
280 Clothing And Miscellaneous	21,933	15,000	0	15,000	15,000	100.0	100.0
Total	121,257	123,695	73,099	123,695	128,332	103.8	103.8
300 Supplies							
310 Office And Operating Supplies	7,078	5,000	4,782	5,000	5,000	100.0	100.0
320 Fuel Consumed	140,960	150,000	-15	31,000	60,000	40.0	193.6
350 Small Tools And Equipment	38,948	25,000	4,354	25,000	25,000	100.0	100.0
Total	186,986	180,000	9,120	61,000	90,000	50.0	147.5
400 Other Services And Charges							
410 Professional Services	14,969	15,000	3,935	5,000	5,000	33.3	100.0
420 Communications	5,000	2,060	0	2,060	2,060	100.0	100.0
430 Transportation/Training	3,000	6,000	1,400	3,000	6,000	100.0	200.0
490 Miscellaneous	0	6,000	0	3,000	6,000	100.0	200.0
Total	22,969	29,060	5,335	13,060	19,060	65.6	145.9
510 Intergovernment Professional Svc	395,818	393,500	218,712	463,500	432,000	109.8	93.2
960 Interfund Insurance Services	6,641	6,973	6,973	6,973	7,322	105.0	105.0
Total Expenditures - Srv Unt 103	$1,235,395	$1,290,413	$645,959	$1,190,413	$1,267,850	98.3	106.5

Service Unit 104 – GREAT (Gang Resistance Education and Training) Program.....Captain Jeff Schneider

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 an increase of $3,171 from the 2009 budget and year end estimate of $78,108 to the 2010 budget of $81,279. This increase is due to the negotiated YPPA pay increase for the one office assigned to this unit.

Account 120 Overtime – There is $5,000 budgeted in 2010 for overtime, which reflects no change from the 2009 budget and year-end estimate. Overtime containment measures are in effect.

Account 130 Special Pay – There is an increase of $58 in 2010 from the 2009 budget and year-end estimate of $1,417 to $1,475 or 4.1%. This increase is linked to the salary increase.

Account 200 Personnel Benefits – There is an increase of $437 in the 2010 budget of $19,787 from the 2009 budget and year-end estimate of $19,350. This increase again is due to the salary increase.

Account 300 Supplies – There is a decrease in this line from the 2009 year end estimate of $1,300 to $0 in 2010. Some donations were received that allowed for the purchase of supplies for the GREAT program in 2009.

Summary – This service unit has a total of $107,540 budgeted for 2010, a $3,665 increase over the 2009 budget of $103,875. The reduction is due to the negotiated YPPA pay increase.

SERVICE UNIT 104 – GREAT (GANG RESISTANCE EDUCATION AND TRAINING) PROGRAM

Service Unit - 104 Byrne Grant / Grt Program	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$110,517	$78,108	$71,395	$78,108	$81,279	104.1	104.1
120 Overtime	5,902	5,000	4,116	5,000	5,000	100.0	100.0
130 Special Pay	2,018	1,417	1,325	1,417	1,475	104.1	104.1
Total	118,437	84,525	76,836	84,525	87,754	103.8	103.8
200 Personnel Benefits	27,431	19,350	17,566	19,350	19,787	102.3	102.3
300 Supplies							
310 Office And Operating Supplies	19,761	0	2,219	1,300	0	*	0.0
350 Small Tools And Equipment	190	0	0	0	0	*	*
Total	19,951	0	2,219	1,300	0	*	0.0
400 Other Services And Charges							
430 Transportation/Training	4,129	0	0	0	0	*	*
490 Miscellaneous	895	0	0	0	0	*	*
Total	5,024	0	0	0	0	*	*
Total Expenditures - Srv Unt 104	$170,843	$103,875	$96,622	$105,175	$107,540	103.5	102.3

SERVICE UNIT 112 – INVESTIGATION.....CAPTAIN GREG COPELAND

Performance Statistics - Investigation	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Part I Crimes Against Property Cleared	16.3%	17.0%	19.0%
Part I Crimes Against Persons Cleared	74.6%	70.2%	75.0%

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 2010 Budget of $1,890,648 is $188,836 or 11% higher then the 2009 budget of $1,701,812. This Service Unit is served with 25 positions. The 2010 budget reflects a full staff with wages at the anticipated increased rate.

Account 120 Overtime – There is no change from the 2009 budget and year-end estimate of $150,000 to the 2010 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 2010 budget of $57,528 reflects an increase of $4,052 or 7.6% from the 2009 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 2010 budget of $12,000 is unchanged from the 2009 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 2009 or 2010; however, there will be several employees eligible for a vacation cash-out.

Account 200 Personnel Benefits – The 2010 budget of $453,306 reflects an increase of $52,735 or 12% from the 2009 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 2010 in this line item from the 2009 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 2010 budget of $20,000 from the 2009 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 2009, there was an increase in the number of prisoner transports required.

Account 480 Repairs and Maintenance – There is no change in 2010 from the 2009 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 2010 reflects an increase of $123,952 or 5% from the 2009 year end estimate of $2,491,329. These changes are the combined result of the previously described factors.

Service Unit 112 – Investigation

Service Unit - 112 Investigation	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$1,765,045	$1,879,456	$1,372,238	$1,876,737	$1,798,509	95.7	95.8
120 Overtime	140,726	150,000	130,808	150,000	100,000	66.7	66.7
130 Special Pay	52,092	64,222	53,811	64,222	69,684	108.5	108.5
140 Retirement/Termination Cashout	10,431	12,000	0	12,000	12,000	100.0	100.0
Total	1,968,295	2,105,678	1,556,858	2,102,959	1,980,192	94.0	94.2
200 Personnel Benefits							
200 Personnel Benefits	427,095	453,012	334,802	454,156	431,111	95.2	94.9
280 Clothing And Miscellaneous	27,150	28,000	20,450	28,000	28,000	100.0	100.0
Total	454,245	481,012	355,252	482,156	459,111	95.5	95.2
400 Other Services And Charges							
410 Professional Services	20,190	20,000	8,395	6,000	6,000	30.0	100.0
480 Repairs And Maintenance	0	3,800	130	3,800	3,800	100.0	100.0
Total	20,190	23,800	8,525	9,800	9,800	41.2	100.0
Total Expenditures - Srv Unt 112	$2,442,730	$2,610,490	$1,920,634	$2,594,914	$2,449,104	93.8	94.4

Service Unit 113 – Preventive Patrol ..... Captain Jeff Schneider

Performance Statistics - Preventative Patrol	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Service Requests Received	58,871	57,289	60,000
Traffic Accidents Reported	2,117	2,050	2,200
Officers Per 1,000 Population	1.65	1.64	1.71
UCR Part I Arrests	1,192	1,004	1,100
All Other Arrests (except Traffic)	5,185	4,782	4,850
Traffic Violations Cited	17,995	18,150	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 2009 as both Service Units serve similar functions.

Account 110 Salaries and Wages – The 2010 budget of $6,249,801 reflects an increase of $719,641 or 13% from the 2009 year-end estimate of $5,530,160. There are 82 positions in this service unit. The budget increase is the result of the 2009 YE estimates falling under the 2009 budget due to four vacant positions for the majority of the year. Additionally, step increases and anticipated wage increases contribute to the variance. The 2010 budget reflects a full staff with wages at the anticipated increased rate.

Account 120 Overtime – This line item for 2010 reflects a decrease of $120,000 from the 2009 budget of $520,000 to $400,000. This is a decrease of 23.1%. The 2009 budget included the potential receipt of grants. These grants were not received until late 2009 and are budgeted in service unit 117 for 2010. Overtime containment measures are in place.

Account 130 Special Pay – The 2010 budget of $133,701 is an increase of $17,254 or 14.8% from the 2009 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 2010 budget of $123,000 reflects a $33,000 increase over the 2009 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 2010.

Account 200 Personnel Benefits – The 2010 budget of $1,511,178 reflects an increase of $128,314 or 8.5% from the 2009 year-end estimate of $1,382,864. This increase is attributed to the filling of 2009 vacancies and the anticipated wage and benefit increases.

Account 280 Clothing and Miscellaneous – There is a decrease of $26,152 from the 2009 budget and year-end estimate of $146,152 to the 2010 budget of $120,000. This line provides uniforms, dry cleaning and alterations to patrol uniforms. In 2010, 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 2010 from the 2009 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 2010 budget of $244,375 from the 2009 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 2010 budget of $27,000 reflects an increase of $4,000 or 17.4% over the 2009 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 2009 year-end estimate of $5,000 to the 2010 budget of $30,000. The increase is due to the $25,000 quartermaster service contract created for 2010. 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 2009 budget and year-end estimate of $3,000 to the 2010 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 2009 budget of $40,000 to the 2010 budget of $30,000, which is a 25% decrease. There is no change from the 2009 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 2009 and 2010 budgets of $215,000. However, the 2009 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 2010 budget of $6,000 reflects a decrease of $3,000 from the 2009 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 2010 reflects an increase of $454,640 from the 2009 budget of $8,641,914. This is a 5.3% increase. Changes are the combined result of the previously described factors.

SERVICE UNIT 113 – PREVENTIVE PATROL

Service Unit - 113 Preventive Patrol	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$5,546,378	$6,209,721	$4,559,291	$6,153,354	$6,501,183	104.7	105.7
120 Overtime	406,083	450,000	387,331	450,000	425,000	94.4	94.4
130 Special Pay	139,175	170,708	131,207	170,708	185,545	108.7	108.7
140 Retirement/Termination Cashout	91,101	132,000	17,614	40,000	20,000	15.2	50.0
Total	6,182,738	6,962,429	5,095,442	6,814,061	7,131,728	102.4	104.7
200 Personnel Benefits							
200 Personnel Benefits	1,345,329	1,511,108	1,118,544	1,518,363	1,565,359	103.6	103.1
280 Clothing And Miscellaneous	145,608	120,000	97,302	120,000	120,000	100.0	100.0
Total	1,490,937	1,631,108	1,215,846	1,638,363	1,685,359	103.3	102.9
300 Supplies							
310 Office And Operating Supplies	380	3,500	0	1,000	1,000	28.6	100.0
320 Fuel Consumed	222,120	221,500	226,154	221,500	221,500	100.0	100.0
350 Small Tools And Equipment	12,554	28,730	22,996	32,000	27,000	94.0	84.4
Total	235,055	253,730	249,150	254,500	249,500	98.3	98.0
400 Other Services And Charges							
410 Professional Services	0	5,000	147	500	500	10.0	100.0
430 Transportation/Training	601	3,000	0	0	0	0.0	*
450 Operating Rentals And Leases	21,448	30,000	19,104	30,000	30,000	100.0	100.0
480 Repairs And Maintenance	265,831	218,660	162,432	210,000	210,000	96.0	100.0
Total	287,880	256,660	181,683	240,500	240,500	93.7	100.0
640 Machinery And Equipment	8,900	6,000	9,750	9,750	0	0.0	0.0
Total Expenditures - Srv Unt 113	$8,205,509	$9,109,926	$6,751,871	$8,957,174	$9,307,087	102.2	103.9

PERFORMANCE STATISTICS - POLICE SUPPORT SERVICES	2008 ACTUAL	2009 AMENDED BUDGET	2010 PROPOSED BUDGET
Commissioned Police Officers	138	138,	144
Case Numbered Events Processed	21,742	23,392	24,000
Infraction Citations Processed	14,142	14,298	15,000
Property Received	7,578	9,050	9,500
Property Disposed Of	2,829	8,736	9,000
Events Requiring Services	56,871	59,695	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 2010 budget of $802,600 reflects a decrease of $381,354 or 32.2% from the 2009 budget of $1,183,954. There were two Police Services Supervisor positions and two Police Services Specialist 1 positions eliminated from the budget in 2010. Additionally, a lieutenant previously assigned to this division was moved to the Administration division, creating an additional reduction in this line.

Account 120 Overtime – The 2010 Budget is unchanged from the 2009 budget and year-end estimate of $50,000. Overtime containment measures are in effect.

Account 130 Special Pay – There is an increase of $17,771 or 232.1% from the 2009 budget and year-end estimate of $7,656 to the 2010 budget of $25,427. This line provides bilingual and other differential pay to service unit employees.

Account 140 Retirement Cash-out – This line has an increase of $14,500 from the 2009 budget and year-end estimate of $0 to the 2010 budget of $14,500. There is one anticipated retirement in this service unit for 2010.

Account 200 Personnel Benefits – The 2010 budget of $283,160 reflects a decrease of $89,215 or 24% from the 2009 budget of $372,275. This decrease is attributed to the position eliminations in 2010.

Account 310 Office and Operating Supplies – There is no change from the 2009 budget and year-end estimate of $500 to the 2010 budget. This line pays for expenses of the Explorer post.

Account 350 Small Tools and Equipment – There is no change from the 2009 budget and year-end estimate of $4,000 to the 2010 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 no change from the 2009 budget and year-end estimate of $27,000 to the 2010 budget. 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 $3,000 from the 2009 budget of $6,000 to the 2010 budget of $3,000, or 50%. 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 2010 budget of 1,210,187 and reflects a decrease of $441,298 or 26.7% from the 2009 budget of $1,651,485. This increase is the combined result of the previously described factors.

SERVICE UNIT 114 – POLICE SUPPORT SERVICES

Service Unit - 114 Police Support Services	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$1,088,453	$1,183,954	$713,063	$979,415	$802,600	67.8	82.0
120 Overtime	71,159	50,000	55,822	50,000	50,000	100.0	100.0
130 Special Pay	7,705	7,656	5,169	7,656	25,427	332.1	332.1
140 Retirement/Termination Cashout	3,984	0	3,484	0	14,500	*	*
Total	1,171,301	1,241,610	777,538	1,037,070	892,527	71.9	86.1
200 Personnel Benefits	369,683	372,375	250,538	355,662	283,160	76.0	79.6
300 Supplies							
310 Office And Operating Supplies	760	500	110	500	500	100.0	100.0
350 Small Tools And Equipment	3,718	4,000	2,010	4,000	4,000	100.0	100.0
Total	4,478	4,500	2,120	4,500	4,500	100.0	100.0
400 Other Services And Charges							
440 Advertising	117	0	0	0	0	*	*
450 Operating Rentals And Leases	27,842	27,000	19,932	27,000	27,000	100.0	100.0
480 Repairs And Maintenance	3,832	6,000	1,532	3,000	3,000	50.0	100.0
Total	31,791	33,000	21,464	30,000	30,000	90.9	100.0
Total Expenditures - Srv Unt 114	$1,577,253	$1,651,485	$1,051,659	$1,427,233	$1,210,187	73.3	84.8

Service Unit 115 – Detention Services ..... Captain Jeff Schneider

Performance Statistics - Detention Services	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Misdemeanor Arrests	2,398	2,479	2,600
Misdemeanor Commitments	940	841	900
Total Prisoner Days Served (excluding contract jails)	24,866	26,324	28,000
Average Cost Per Prisoner Per Day City Jail (1)	$51.25	$51.86	$53.38
Average Cost Per Prisoner Per Day Wapato Jail (1)	40.60	45.16	45.50
Average Cost Per Prisoner Per Day Toppenish Jail (1)	41.07	44.88	45.00
Average Cost Per Prisoner Per Day Sunnyside Jail (1)	40.61	42.32	43.00
Average Cost Per Prisoner Per Day (Yakima County DOC) (2)	85.57	86.54	89.00
Electronic Home Monitoring Average Cost Per Monitored Individual Per Day (3)	12.99	11.39	13.00

(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 2008.

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 2010 reflects an increase of $23,754 or 2.9% from the 2009 year-end estimate of $809,436 to $833,190. There is an increase of $565 from the 2009 budget of $832,624. There were two vacancies at various points in 2009. The 2010 budget reflects a full staff.

Account 120 Overtime – There is an increase of $25,000 from the 2009 budget of $45,000 to the 2010 budget to $70,000, or $55.6%. This is a $10,000 decrease from the 2009 year-end estimate of $80,000. Increases in overtime are primarily due to transporting prisoners from lower valley contract jails for court appearances. This ultimately results in savings by not housing prisoners at the YCDOC.

Account 130 Special Pay – This line has no change from the 2009 budget of $10,400 to the 2010 budget. This line is covers negotiated special pay premiums.

Account 140 Retirement / Termination Cash-out –The budget for 2010 is $0. The 2009 year-end estimate is $3,711. The 2009 expenses were for employee resignation cash outs. There are no anticipated resignations or retirements in the service unit in 2010.

Account 200 Personnel Benefits – The 2010 budget of $300,021 reflects an $8,352 or 2.7% decrease over the 2009 budget of $308,373. There is a $2,864 decrease from the 2009 year-end estimate of $302,885. This decrease is due the decrease in PSERS retirement contributions.

Account 310 Office and Operating Supplies – There is and increase of $10,000 from the 2009 budget of $177,500 to the 2010 budget of $187,500, or 5.6%. This line pays for food and other supplies for inmates.

Account 350 Small Tools and Equipment – There is no change from the 2009 budget and year-end estimate of $1,000 to the 2010 budget. This line purchases small office equipment for use in the jail.

Account 410 Professional Services – The 2010 budget of $125,000 reflects a $22,000 or 15% decrease from the 2009 budget of $147,000. This account is for the medical services contract.

Account 490 Miscellaneous – There is no change from the 2009 budget and year-end estimate of $800 to the 2010 budget. This account pays for printing expenses in the Home Detention division.

Summary – This service unit has a budget for 2010 of $1,527,911 which reflects an increase of $3,679 or .2% from the 2009 year-end estimate of $1,524,232. There is an increase of $5,213 or .3% from the 2009 budget of $1,522,698. The increase is due to the above-mentioned factors.

SERVICE UNIT 115 – DETENTION SERVICES

Service Unit - 115 Detention Services	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$758,794	$832,625	$595,501	$809,436	$833,190	100.1	102.9
120 Overtime	63,093	45,000	62,704	80,000	70,000	155.6	87.5
130 Special Pay	796	10,400	5,170	10,400	10,400	100.0	100.0
140 Retirement/Termination Cashout	1,201	0	5,699	3,711	0	*	0.0
Total	823,884	888,025	669,074	903,547	913,590	102.9	101.1
200 Personnel Benefits	268,090	308,373	219,646	302,885	300,021	97.3	99.1
300 Supplies							
310 Office And Operating Supplies	193,268	177,500	145,198	191,000	187,500	105.6	98.2
350 Small Tools And Equipment	937	1,000	853	1,000	1,000	100.0	100.0
Total	194,205	178,500	146,050	192,000	188,500	105.6	98.2
400 Other Services And Charges							
410 Professional Services	117,814	147,000	91,930	125,000	125,000	85.0	100.0
490 Miscellaneous	352	800	1,011	800	800	100.0	100.0
Total	118,167	147,800	92,940	125,800	125,800	85.1	100.0
Total Expenditures - Srv Unt 115	$1,404,345	$1,522,698	$1,127,710	$1,524,232	$1,527,911	100.3	100.2

Service Unit 117 – Special Operations ..... Lieutenant Tom Foley

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 2010 budget of $1,933,997 reflects a decrease of $7,964 or .4% from the 2009 budget of $1,941,961. The budget decrease is a combined result of the transfer of a captain position to the Administration division and the negotiated wage increases. The 2010 budget reflects a budget at full staff.

Account 120 Overtime – There is a decrease of $180,800 from the 2009 budget of $350,800 to the 2010 budget of $170,000. This decrease is due to use the Byrne and Washington Auto Theft Prevention Authority grants in 2010 for emphasis patrols. See Grant Budget Summary in Service Unit 117.

Account 130 Special Pay – The 2010 budget of $65,592 reflects a $19,010 or 40.8% increase from the 2009 budget of $46,582. 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 no change from the 2009 budget and year-end estimate of $8,400 to the 2010 budget. This will cover the contractually mandated annual leave and retirement cash-outs.

Account 200 Personnel Benefits – The 2010 budget of $456,935 reflects a $2,363 or .5% increase over the 2009 budget of $454,568. This increase is due to the increase in personnel and anticipated wage and benefit increases.

Account 310 Office and Operating Supplies – There is a decrease of $15,981 from the 2009 budget of $20,981 to the 2010 budget of $5,000. This line is for program supplies for the various grants budgeted under this services unit and the supplies used primarily in the PAL office. These grant funds will not be carried over into 2010.

Account 350 Small Tolls and Equipment – There is no change from the 2009 budget and year-end estimate of $7,500 to the 2010 budget. This account provides for tasers, radars, and other small equipment needs of the division.

Account 410 Professional Services – The 2010 budget of $25,000 reflects a decrease of $36,478 or 59.3% from the 2009 budget of $61,478. The 2009 year end estimate is $61,478. 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.

Account 430 Transportation / Training – There is $0 budgeted for 2010, reduced from the $5,000 budgeted in 2009. Training has been restricted as a cost containment measure.

Account 440 Advertising – There is no change from the 2009 budget and year-end estimate of $7,000 to the 2010 budget. This line provides advertising and public service announcements for National Night Out and other community events, as well as updates to the YPD website.

Account 450 Operating Rentals and Leases – There is a decrease of $1,200 from the 2009 budget of $3.200 to the 2010 budget of $2,000, or 37.5%. The reduction is due to 2009 funding from the WAPTA grant, which has concluded. This line pays for the lease on a photocopier at the PAL Center.

Account 490 Miscellaneous – There is no change from the 2009 budget $5,000 to the 2010 budget. There is a $14,600 decrease from the 2009 year-end estimate of $19,600 to the 2010 budget, or 74.5%. The Yakima Police Department received a Byrne Training Grant in 2009, which does not continue into 2010. The remainder of this line provides for printing of materials for Community Services.

Summary – In 2010 this service unit has a total budget of $2,686,420 a decrease of $226,050 or 7.8% from the 2009 budget of $2,912,470. The decreases in this service unit are attributed to the completion of some grant programs.

SERVICE UNIT 117 – SPECIAL OPERATIONS

Service Unit - 117 Police Special Operations	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$1,775,517	$1,941,961	$1,458,566	$1,938,857	$1,933,997	99.6	99.8
120 Overtime	58,260	350,800	241,559	310,920	170,000	48.5	54.7
130 Special Pay	34,763	46,582	43,348	65,657	65,592	140.8	99.9
140 Retirement/Termination Cashout	8,874	8,400	0	8,400	8,400	100.0	100.0
200 Personnel Benefits							
Total	416,851	454,568	348,692	456,935	456,931	100.5	100.0
300 Supplies							
310 Office And Operating Supplies	3,504	20,981	5,864	29,581	5,000	23.8	16.9
350 Small Tools And Equipment	12,585	7,500	795	7,500	7,500	100.0	100.0
Total	16,090	28,481	6,659	37,081	12,500	43.9	33.7
400 Other Services And Charges							
410 Professional Services	20,256	61,478	33,033	61,478	25,000	40.7	40.7
430 Transportation/Training	0	5,000	1,319	3,319	0	0.0	0.0
440 Advertising	11,351	7,000	7,558	7,000	7,000	100.0	100.0
450 Operating Rentals And Leases	2,691	3,200	1,925	2,000	2,000	62.5	100.0
490 Miscellaneous	2,904	5,000	0	19,600	5,000	100.0	25.5
Total	37,202	81,678	43,835	93,397	39,000	47.8	41.8
Total Expenditures - Srv Unt 117	$2,347,557	$2,912,470	$2,142,659	$2,911,247	$2,686,420	92.2	92.3

Service Unit 119 – Administration .....**Chief Sam Granato**

The purposes of this service unit are to plan, direct, oversee and support the operations of the Yakima Police Department. .

Account 110 Salaries– The 2010 budget of $847,318 reflects an increase of $299,599 or 54.7% from the 2009 budget of $547,719. The increase is due to the transfer of several commissioned positions to the Administration division from other divisions.

Account 120 Overtime – There is a decrease of $1,000 from the 2009 year-end estimate of $13,000 to the 2010 budget of $12,000. This is a 7.7% decrease. Overtime containment measures are in effect.

Account 130 Special Pay – There is an increase of $5,161 from the 2009 budget and year-end estimate of $1,101 to the 2010 budget, a 468.5%. This account pays for various special pays, and is increased due to the transfer of positions into this Service Unit.

Account 200 Personnel Benefits – The 2010 budget of $197,570 reflects a $77,638 or 64.7% increase over the 2009 budget of $119,932. This increase is due to the increase in personnel in the Service Unit.

Account 280 Miscellaneous Benefits – There is no change from the 2009 budget of $10,000 to the 2010 budget, however there is an increase of $5,000 from the 2009 year-end estimate. This line pays for pre-employment physicals for police officer applicants. The Department has been awarded the COPS Hiring Recovery Program grant and will have 7 positions to fill that will require pre-employment physicals.

Account 310 Office and Operating Supplies – The 2010 budget of $180,000 is a reduction of $10,243 or 5.4% from the 2009 budget of $190,243. There is no change from the 2009 year-end estimate to the 2010 budget. This line pays for office supplies, duty ammunition, training ammunition, taser cartridges, and other necessary operating items.

Account 350 Small Tools – The 2010 budget of $35,000 reflects a decrease of $4,639 or 11.7% from the 2009 budget of $39,639. Theses funds pay for digital cameras, weapons and other small equipment items.

Account 410 Professional Services – The 2010 budget of $106,000 reflects a decrease of $35,000 or 24.85% from the 2009 budget and year-end estimate of $141,000. This line covers several professional service expenses, including building security, range master services, arbitration expenses, and pre-booking in-custody medical treatment. .

Account 420 Communications –The 2010 budget of $198,403 reflects a $41,088 or 26.1% increase over the 2009 budget of $157,315. The 2009 year-end estimate is $178,125. This 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 a $5,000 decrease from the 2009 year-end estimate and budget of $70,000 to the 2010 budget of $65,000. This account provides travel expenses for employee training department-wide. Out of town training has been restricted as a cost containment measure.

Account 440 Advertising – There is no change from the 2009 budget and year-end estimate of $3,000 to the 2010 budget. This line covers advertising, such as bid calls and recruitment.

Account 450 Operating Rentals and Leases – There is no change from the 2009 budget of $5,000 to the 2010 budget. There is a decrease of $2,000 from the 2009 year-end estimate of $7,000. This line covers lease of copiers for the administration division.

Account 470 Public Utility Services – The 2010 budget of $153,308 reflects an increase of $12,481 or 8.9% from the 2009 budget of $140,827. There is a $7,481 or 5.1% increase over the 2009 year-end estimate of $145,827. This account covers the utility services not only at the main police station, but also the SWAT station, Special Operations Building, YPAL building, and annex.

Account 480 Repair and Maintenance – There is no change from the 2009 budget and year-end estimate of $89,500 to the 2010 budget. This line pays for repair and maintenance of all facilities connected with the police department operations.

Account 490 Miscellaneous – There is a $20,000 decrease from the 2009 budget of $64,800 to the 2010 budget of $44,800. There is no change from the 2009 year-end estimate to the 2010 budget. This group of accounts covers training registrations, professional association dues, and subscriptions. Training registrations have been reduced as training has been restricted.

Account 510 Intergovernmental Professional Services – There is an increase of $2,700 or .1% from the 2009 budget and year-end estimate of $2,216,000 to the 2010 budget of $2,218,700. 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. Several jail cost containment options are currently being studied and implemented.

Account 960 Interfund Insurance Services – There is a $13,276 increase in the 2010 budget to $278,793 from the 2009 budget and year-end estimate of $265,517, a 5% increase. This increases the Police Department's contribution to the Risk Management Fund.

Summary – This service unit for 2010 has a total budget of $4,450,656 or and reflects an increase of $377,060 or 9.3% from the 2009 budget of $4,073,596. These changes are a result of the above-mentioned factors.

SERVICE UNIT 119 – ADMINISTRATION

Service Unit - 119 Administration	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$447,351	$547,719	$402,275	$540,929	$847,318	154.7	156.6
120 Overtime	10,511	12,000	8,561	13,000	12,000	100.0	92.3
130 Special Pay	356	1,101	259	1,101	6,262	568.5	568.5
140 Retirement/Termination Cashout	2,173	0	0	0	0	*	*
Total	460,391	560,821	411,094	555,030	865,581	154.3	156.0
200 Personnel Benefits							
200 Personnel Benefits	103,931	119,932	93,557	126,773	197,570	164.7	155.9
280 Clothing And Miscellaneous	8,049	10,000	1,466	5,000	10,000	100.0	200.0
Total	111,980	129,932	95,023	131,773	207,570	159.8	157.5
300 Supplies							
310 Office And Operating Supplies	219,382	190,243	172,569	180,000	180,000	94.6	100.0
350 Small Tools And Equipment	112,817	39,639	27,823	35,000	35,000	88.3	100.0
Total	332,199	229,882	200,392	215,000	215,000	93.5	100.0
400 Other Services And Charges							
410 Professional Services	175,985	141,000	141,396	141,000	106,000	75.2	75.2
420 Communications	148,368	157,315	93,399	178,125	198,403	126.1	111.4
430 Transportation/Training	70,672	70,000	45,029	70,000	65,000	92.9	92.9
440 Advertising	6,726	3,000	1,948	3,000	3,000	100.0	100.0
450 Operating Rentals And Leases	4,968	5,000	5,165	7,000	5,000	100.0	71.4
470 Public Utility Services	142,958	140,827	131,469	145,827	153,308	108.9	105.1
480 Repairs And Maintenance	101,492	89,500	79,673	89,500	89,500	100.0	100.0
490 Miscellaneous	57,113	64,800	32,362	44,800	44,800	69.1	100.0
Total	708,280	671,443	530,440	679,252	665,011	99.0	97.9
510 Intergovernment Professional Svs	1,485,963	2,216,000	1,437,534	2,216,000	2,218,700	100.1	100.1
640 Machinery And Equipment	0	1	0	1	1	100.0	100.0
960 Interfund Insurance Services	327,874	265,517	265,517	265,517	278,793	105.0	105.0
Total Expenditures - Srv Unt 119	$3,426,688	$4,073,596	$2,940,001	$4,062,573	$4,450,656	109.3	109.6

Service Unit 323 – Parking Facilities .....Captain Rod Light

Performance Statistics - Parking Facilities	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Parking Citations Issued	1,845	3,500	2,271
Unmetered Space Available DBD	930	930	930
Spaces Available City Lots	410	410	410

This service unit is responsible for parking enforcement within the City of Yakima.

Account 110 Salaries and Wages – The 2010 budget of $61,360 reflects a $2,651 or 4.5% increase over the 2009 budget of $58,709. There is 1 employee paid entirely out of this service unit, with several others with ancillary parking duties, such as supervision, fleet maintenance, and accounting being partially funded from this service unit. The 2010 budget reflects a full staff with wages at the anticipated increased rate.

Account 120 Overtime – There is no change from the 2009 budget of $1,000 to the 2010 budget.

Account 130 Special Pay – There is an increase of $288 from the 2009 budget and year-end estimate of $269 to the 2010 budget of $557. 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 $542 decrease or 2.6% from the 2009 budget of $20,768 to the 2010 budget of $20,226. This is due to the decreased PERS contribution.

Account 310 Office and Operating Supplies – There is no change from the 2009 budget of $1,000 to the 2010 budget. There is a $500 decrease from the 2009 year-end estimate of $500. This account pays for marking chalk and paint to maintain city parking lots.

Account 410 Professional Services – There is no change from the 2009 budget and year-end estimate of $250 to the 2010 budget. This fund pays for collection services for unpaid parking tickets, and also provides access to vehicle registrations.

Account 420 Communications – The 2010 budget of $1,168 reflects $76 or 7% increase over the 2009 budget of $1,092. The 2009 year-end estimate is $500 and is expected to fall under budget.

Account 470 Public Utility Services – This unit has a decrease of $3,692 or 18.2% from the 2009 budget of $20,324 to $16,632. There is an increase $5,000 over the 2009 year-end estimate of $11,632. The increase is due to expected increases in utility rates.

Account 480 Repairs and Maintenance –There are no funds budgeted for 2010. There was a $6 expenditure out of this account in 2009.

Summary – This service unit has a 2010 budget of $102,193 which reflects a decrease of $1,220 or 1.2% from the 2009 budget of $103,413. These changes are the result of the above-mentioned factors.

SERVICE UNIT 323 – PARKING FACILITIES

Service Unit - 323 Parking Facilities	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$53,374	$58,709	$43,314	$58,607	$61,360	104.5	104.7
120 Overtime	2,443	1,000	865	1,000	1,000	100.0	100.0
130 Special Pay	323	269	400	269	557	206.6	206.6
Total	56,140	59,979	44,579	59,877	62,916	104.9	105.1
200 Personnel Benefits	18,217	20,768	14,618	20,359	20,226	97.4	99.4
310 Office And Operating Supplies	467	1,000	0	500	1,000	100.0	200.0
400 Other Services And Charges							
410 Professional Services	81	250	0	250	250	100.0	100.0
420 Communications	659	1,092	393	500	1,168	107.0	233.7
470 Public Utility Services	17,067	20,324	8,004	11,632	16,632	81.8	143.0
480 Repairs And Maintenance	24	0	6	0	0	*	*
Total	17,832	21,666	8,403	12,382	18,050	83.3	145.8
Total Expenditures - Srv Unt 323	$92,656	$103,413	$67,599	$93,118	$102,193	98.8	109.8

POLICE GRANTS – 152

POLICE CHIEF **SAM GRANATO**

DEFINITION

This fund was created for the 2010 budget to track 7 officer positions funded by the COPS Hiring Recovery Program grant. It will also remove drug seized and forfeited funds from the General Fund and be used to cover overtime and other non-salary related expenses of the City Narcotics Unit. The police officer positions will be allocated as follows: 2 school resource officers, 1 Yakima Housing Authority officer, 2 gang unit officers, and 2 patrol officers.

The following service units comprise this department:

SERVICE UNIT 112 – INVESTIGATION
SERVICE UNIT 113 – PREVENTIVE PATROL

BUDGET SUMMARY

DEPT 152 POLICE GRANTS EXPENDITURE SUMMARY BY SERVICE UNIT	(1) 2008 ACTUAL	(2) 2009 AMENDED BUDGET	(3) 2009 ACTUAL 9/30/2009	(4) 2009 ESTIMATED YEAR-END	(5) 2010 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % CHNG FROM 4 TO 5
112 Investigation	$0	$0	$0	$0	$125,000	*	*
113 Preventive Patrol	0	0	0	0	558,019	*	*
TOTAL EXPENDITURES	$0	$0	$0	$0	$683,019	*	*
REVENUE SUMMARY BY SERVICE UNIT							
112 Investigation	$0	$0	$190,148	$224,000	$60,000	*	26.8
113 Preventive Patrol	0	0	0	0	530,000	*	*
TOTAL REVENUES	$0	$0	$190,148	$224,000	$590,000	*	263.4

EXPENDITURE SUMMARY BY TYPE	(1) 2008 ACTUAL	(2) 2009 AMENDED BUDGET	(3) 2009 ACTUAL 9/30/2009	(4) 2009 ESTIMATED YEAR-END	(5) 2010 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % OF TOTAL
100 Salaries And Wages	0	0	0	0	504,949	*	73.9
200 Personnel Benefits	0	0	0	0	128,070	*	18.8
SUB-TOTAL SALARIES AND BENEFITS	0	0	0	0	633,019	*	92.7
300 Supplies	0	0	0	0	25,000	*	3.7
400 Other Services And Charges	0	0	0	0	25,000	*	3.7
TOTAL EXPENDITURES	$0	$0	$0	$0	$683,019	*	100.0

AUTHORIZED PERSONNEL

The salary costs are an allocation of Police Department personnel. Police Grants fund 7.00 FTE's in the Police Department (031).

EXPLANATORY NARRATIVE

Service Unit 112 – Investigation

Account 120 Overtime – This line has $75,000 budgeted for 2010 to pay overtime to the City Narcotics Unit officers.

Account 310 Operating Supplies – This line has $25,000 budgeted to purchase supplies and equipment for the narcotics unit.

Account 410 Professional Services – This line has $25,000 budgeted in 2010 to pay for professional services and information.

Summary – This service unit has $125,000 budgeted to cover expenses of the City Narcotics Unit.

SERVICE UNIT 112 – INVESTIGATION

Service Unit - 112 Investigation	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
120 Overtime	$0	$0	$0	$0	$75,000	*	*
310 Office And Operating Supplies	0	0	0	0	25,000	*	*
410 Professional Services	0	0	0	0	25,000	*	*
Total Expenditures - Srv Unt 112	$0	$0	$0	$0	$125,000	*	*
Revenues							
330 Intergovernmental Revenues	$0	$0	$190,148	$224,000	$50,000	*	22.3
360 Miscellaneous Revenues	0	0	0	0	10,000	*	*
Total Revenues - Srv Unt 112	$0	$0	$190,148	$224,000	$60,000	*	26.8

Service Unit 113 – Preventive Patrol

Account 110 Salaries and Wages - $429,949 is budgeted for 2010 to pay for salaries of seven newly created officer positions as part of the COPS Hiring Recovery Program grant.

Account 200 Personnel Benefits - $129,069 is budgeted for 2010 for medical, retirement and other benefits associated with the new positions.

Summary - This service unit has $558,018 budgeted for salary and benefits only for the new CHRP positions.

SERVICE UNIT 113 – PREVENTATIVE PATROL

Service Unit - 113 Preventive Patrol	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
110 Salaries And Wages	$0	$0	$0	$0	$429,949	*	*
200 Personnel Benefits	0	0	0	0	128,070	*	*
Total Expenditures - Srv Unt 113	$0	$0	$0	$0	$558,019	*	*
Revenues							
330 Intergovernmental Revenues	$0	$0	$0	$0	$530,000	*	*
Total Revenues - Srv Unt 113	$0	$0	$0	$0	$530,000	*	*

LAW AND JUSTICE CAPITAL – 333

POLICE CHIEF **SAM GRANATO**

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

DEPT 333 LAW AND JUSTICE CAPITAL FUND EXPENDITURE SUMMARY BY SERVICE UNIT	(1) 2008 ACTUAL	(2) 2009 AMENDED BUDGET	(3) 2009 ACTUAL 9/30/2009	(4) 2009 ESTIMATED YEAR-END	(5) 2010 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % CHNG FROM 4 TO 5
103 Criminal Justice Sales Tx .3% Inc	$14,542	$101,794	$17,114	$97,250	$25,000	24.6	25.7
111 Crime Prevention	473,536	972,839	716,008	929,943	888,000	91.3	95.5
518 Capital Improvement	57,798	498,000	60,561	498,000	158,000	31.7	31.7
TOTAL EXPENDITURES	$545,876	$1,572,633	$793,683	$1,525,193	$1,071,000	68.1	70.2
REVENUE SUMMARY BY SERVICE UNIT							
103 Criminal Justice Sales Tx .3% Inc	$73,500	$36,750	$25,840	$33,000	$25,000	68.0	75.8
111 Crime Prevention	430,728	858,900	450,570	819,950	776,478	90.4	94.7
645 Interfund Distribution	149,480	253,500	116,990	253,500	161,000	63.5	63.5
699 General Revenues	523,571	557,690	641,717	635,403	220,660	39.6	34.7
TOTAL REVENUES	$1,177,278	$1,706,840	$1,235,117	$1,741,853	$1,183,138	69.3	67.9

EXPENDITURE SUMMARY BY TYPE	(1) 2008 ACTUAL	(2) 2009 AMENDED BUDGET	(3) 2009 ACTUAL 9/30/2009	(4) 2009 ESTIMATED YEAR-END	(5) 2010 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % OF TOTAL
300 Supplies	109,854	180,233	98,480	228,793	303,000	168.1	28.3
400 Other Services And Charges	63,724	100,000	33,615	104,500	350,000	350.0	32.7
500 Intergov Srvcs/Other Interfund	15,250	0	0	0	0	*	0.0
600 Capital Outlays	17,048	952,400	406,587	851,900	303,000	31.8	28.3
900 Interfund Payment For Services	340,000	340,000	255,001	340,000	115,000	33.8	10.7
TOTAL EXPENDITURES	$545,876	$1,572,633	$793,683	$1,525,193	$1,071,000	68.1	100.0

EXPLANATORY NARRATIVE

Service Unit 103 – Criminal Justice Sales Tax 0.3% Increase

Account 350 Small Tools –The 2010 budget of $25,000 reflects a $34,544 decrease over the 2009 budget of $59,544. This line covers office equipment and computers for patrol cars.

Account 640 Machinery and Equipment – There are no funds budgeted in 2010 budget. This account was used to purchase laboratory equipment, which has been completed.

SERVICE UNIT 103 – CRIMINAL JUSTICE SALES TAX 0.3% INCREASE

Service Unit - 103 Crmnl Justice Sls Tx .3%	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
350 Small Tools And Equipment	$6,611	$59,544	$9,261	$55,000	$25,000	42.0	45.5
640 Machinery And Equipment	7,931	42,250	7,853	42,250	0	0.0	0.0
Total Expenditures - Srv Unt 103	$14,542	$101,794	$17,114	$97,250	$25,000	24.6	25.7
Revenues							
310 Taxes	$73,500	$36,750	$25,840	$33,000	$25,000	68.0	75.8
Total Revenues - Srv Unt 103	$73,500	$36,750	$25,840	$33,000	$25,000	68.0	75.8

Service Unit 111 – Crime Prevention

Account 350 Small Tools – The 2010 budget of $263,000 reflects a $142,311 increase over the 2009 budget of $120,689. These funds are used to purchase equipment for patrol cars, radios and equipment for officers, gear obtained with the JAG grants and for SWAT tactical equipment.

Account 400 Professional Services – The 2010 budget of $260,000 reflects a $250,000 increase over the 2009 budget of $10,000. These are grant funds for the JAG America Recovery and Reinvestment Act. The Yakima Police Department is administering this grant to Yakima County, and the cities of Union Gap, Wapato, Toppenish, Sunnyside and Grandview. There are also regular JAG grant funds included in this total which support the Police Athletic League.

Account 640 Machinery and Equipment – The 2010 budget of $250,000 reflects a decrease of $252,150 from the 2009 budget of $502,150. These are grant funds for the JAG America Recovery and Reinvestment Act. The Yakima Police Department is administering this grant to Yakima County, and the cities of Union Gap, Wapato, Toppenish, Sunnyside and Grandview.

Account 950 Interfund Operating Rental and Leases – There is $115,000 budgeted in this line for 2010 which reflects a $225,000 reduction from the 2009 budget of $340,000. These funds support the replacement of the Police Department fleet. These funds will purchase a new jail transport van and approximately four fleet replacement vehicles.

SERVICE UNIT 111 – CRIME PREVENTION

Service Unit - 111 Crime Prevention	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
350 Small Tools And Equipment	$103,243	$120,689	$89,219	$173,793	$263,000	217.9	151.3
410 Professional Services	5,926	10,000	14,294	14,500	260,000	2600.0	1793.1
550 Interfund Subsidies	15,250	0	0	0	0	*	*
640 Machinery And Equipment	9,117	502,150	357,494	401,650	250,000	49.8	62.2
950 Interfund Opt Rental And Leases	340,000	340,000	255,001	340,000	115,000	33.8	33.8
Total Expenditures - Srv Unt 111	$473,536	$972,839	$716,008	$929,943	$888,000	91.3	95.5
Revenues							
310 Taxes	$321,638	$426,750	$358,642	$423,000	$255,000	59.8	60.3
330 Intergovernmental Revenues	90,105	432,150	91,928	396,950	521,478	120.7	131.4
390 Other Financing Sources	18,985	0	0	0	0	*	*
Total Revenues - Srv Unt 111	$430,728	$858,900	$450,570	$819,950	$776,478	90.4	94.7

Service Unit 518 – Capital Improvement

Account 410 Professional Services – There is $15,000 budgeted in this line in 2010 for street lights.

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 2010, $25,000 is budgeted for HVAC contingency.

Account 620 Buildings – The 2010 budget of $3,000 is budgeted as contingency for other building repairs.

Account 640 Machinery and Equipment – The 2010 budget of $50,000 remains the same as last year.

SERVICE UNIT 518 – CAPITAL IMPROVEMENT

Service Unit - 518 Capital Improvement	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
310 Office And Operating Supplies	$0	$0	$0	$0	$15,000	*	*
400 Other Services And Charges							
410 Professional Services	57,798	65,000	3,234	65,000	65,000	100.0	100.0
480 Repairs And Maintenance	0	25,000	16,087	25,000	25,000	100.0	100.0
Total	57,798	90,000	19,321	90,000	90,000	100.0	100.0
600 Capital Outlays							
610 Land	0	350,000	2,332	350,000	0	0.0	0.0
620 Buildings	0	8,000	0	8,000	3,000	37.5	37.5
640 Machinery And Equipment	0	50,000	38,908	50,000	50,000	100.0	100.0
Total	0	408,000	41,240	408,000	53,000	13.0	13.0
Total Expenditures - Srv Unt 518	$57,798	$498,000	$60,561	$498,000	$158,000	31.7	31.7

Service Units 645 & 699 – Revenues

Fund 333 is projected to begin 2010 with a fund balance of $216,660. When total revenues of $1,060,814 are added, total resources for 2010 amount to $1,277,474. After expenditures of $1,071,000. The ending fund balance is projected to be $206,474.

SERVICE UNITS 645 & 699 – REVENUES

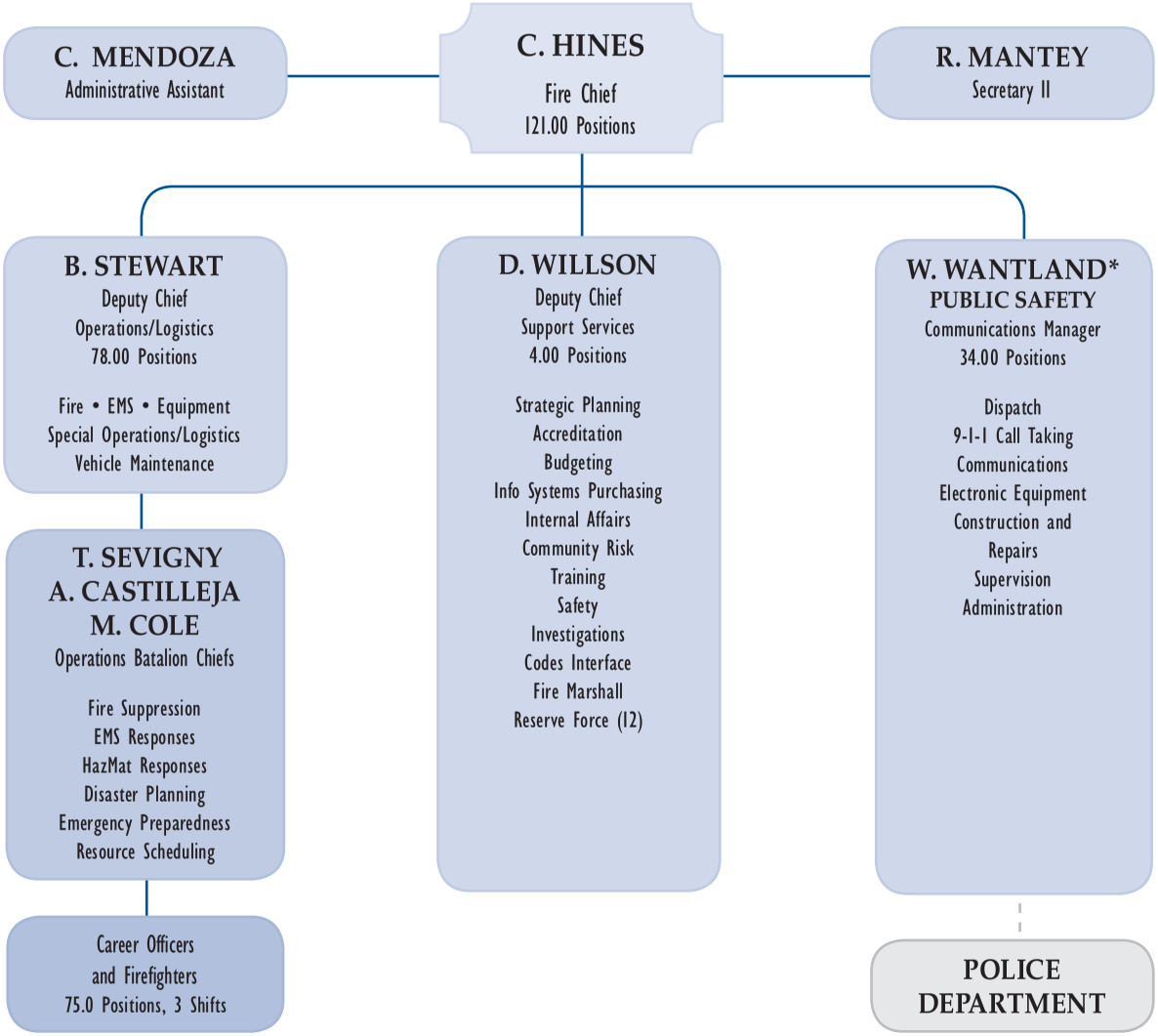
Service Unit - 645 Interfund Distribution	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
390 Other Financing Sources	$149,480	$253,500	$116,990	$253,500	$161,000	63.5	63.5
Total Revenues - Srv Unt 645	$149,480	$253,500	$116,990	$253,500	$161,000	63.5	63.5
Service Unit - 699 General Revenues							
Revenues							
270 Beginning Balance	$519,571	$553,690	$631,403	$631,403	$216,660	39.1	34.3
360 Miscellaneous Revenues	4,000	4,000	0	4,000	4,000	100.0	100.0
390 Other Financing Sources	0	0	10,314	0	0	*	*
Total Revenues - Srv Unt 699	$523,571	$557,690	$641,717	$635,403	$220,660	39.6	34.7

Fire

032 Fire
150 Emergency Services
151 Public Safety Communications
332 Fire Capital

FIRE

2009 Budgeted Staffing Levels



* Shared administrative authority of the Public Safety Communications Division between Police Chief and Fire Chief

FIRE – 032

GENERAL FUND

FIRE CHIEF **CHARLIE HINES**

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	2008 Actual	2009 Amended Budget	2010 Proposed Budget
1180	Fire Chief	1.00	1.00	1.00
6321	Firefighter	57.00	57.00	57.00
6323	Fire Lieutenant (Shift)	12.00	12.00	12.00
6325	Fire Captain (Shift)	6.00	6.00	6.00
6344	Assistant Fire Marshal (1)	0.00	0.00	0.00
6327	Battalion Chief (Shift)	3.00	3.00	3.00
6343	Deputy Fire Marshal	1.00	1.00	1.00
6351	Fire Training Supervisor	1.00	1.00	1.00
6352	Fire Training Assistant	1.00	1.00	1.00
6380	Deputy Fire Chief	2.00	2.00	2.00
6441	Secretary II (2)	1.00	1.00	0.00
8230	Maintenance Mechanic	1.00	1.00	1.00
16101	Administrative Assistant to the Fire Chief	1.00	1.00	1.00
TOTAL PERSONNEL (3)		**87.00**	**87.00**	**86.00**

(1) The Assistant Fire Marshal position is currently filled in the Police Department (032) with a Police Officer and funded by the Fire Department (032).
(2) Unfunded for 2010 due to budget constraints.
(3) 8.00 FTE's funded by Emergency Services (150).

BUDGET SUMMARY

Dept 032 Fire Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
121 Fire Auxiliary	$11,266	$10,900	$14,849	$15,400	$10,900	100.0	70.8
122 Fire Suppression	7,281,867	7,713,985	5,751,885	7,697,749	7,849,308	101.8	102.0
123 Fire Investigation	160,795	150,762	116,722	150,862	156,138	103.6	103.5
125 Fire Training	297,422	317,402	222,008	317,402	317,925	100.2	100.2
129 Administration	685,034	716,266	550,462	711,491	645,429	90.1	90.7
Total Expenditures	$8,436,383	$8,909,315	$6,655,926	$8,892,905	$8,979,699	100.8	101.0

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	6,379,374	6,805,742	5,027,145	6,788,128	6,826,580	100.3	76.0
200 Personnel Benefits	1,432,187	1,510,065	1,154,512	1,499,180	1,565,757	103.7	17.4
Sub-Total Salaries and Benefits	7,811,562	8,315,807	6,181,657	8,287,308	8,392,337	100.9	93.5
300 Supplies	275,057	234,000	197,153	249,200	222,991	95.3	2.5
400 Other Services And Charges	255,999	260,954	178,663	257,844	260,895	100.0	2.9
500 Intergov Srvcs/Other Interfund	0	100	0	100	100	100.0	0.0
900 Interfund Payment For Services	93,765	98,453	98,453	98,453	103,376	105.0	1.2
Total Expenditures	$8,436,383	$8,909,315	$6,655,926	$8,892,905	$8,979,699	100.8	100.0

EXPLANATORY NARRATIVE

Salaries and Wages – The 2010 budget is adjusted to reflect minor changes in the salary will also occur because of an individual employee's merit adjustments or eligibility for longevity. The budget also reflects a reduction due to the elimination of the Secretary II position. The budget does not reflect any negotiated increases at this time.

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 2010, 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. 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 2010 is $8,979,700 which reflects an increase of $70,385 or .79% from the 2009 Amended budget of $8,909,315. The increase is due to wage/benefits, merit increases, longevity obligations and other budgetary increases.

Service Unit 121 – Auxiliary .....Deputy Fire Chief Dave Wilson

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 2,650 hours of fire ground and community service. This program is expanding in scope, without expanding the budget. Projects such car washes, yard sales, and the Fire Department 'Firehouse Chili' 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 public education programs, smoke detector programs, etc.

Account 280 Clothing and Miscellaneous – This line item for 2010 is budgeted at $1,600 which is the same as the 2009 budget and year-end estimate.

Account 350 Small Tools and Equipment – This item is projected to be $1,500 for 2010, which is lower than the 2009 year-end budget of $6000. The Reserve's applied for, and was awarded approximately $5000 in grant money which accounts for the additional funding in 2009. Smoke detectors, 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 2010, which is the same as the 2009 budget and year-end estimate. 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 2010 is to increase the number of Fire Reserves.

Account 480 Repairs and Maintenance – This line item for 2010 is $500 which is the same as the 2009 budget. This account is for repairing the portable generator, BP cuffs, portable propane heaters, etc.

Account 490 Miscellaneous – This line item is projected to be $1,500 for 2010, the same as the 2009 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 2010 is $5,000 which is the same as the 2009 budget and year-end estimate. 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. This compensation is paid on a quarterly basis.

Summary – The 2010 budget for service unit 121, Fire Auxiliary, is projected at $10,900. Excluding the grant monies received, this is the same as the 2009 budget in service unit 121.

SERVICE UNIT 121 – AUXILIARY

Service Unit - 121 Fire Auxiliary	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
280 Clothing And Miscellaneous	$1,413	$1,600	$1,748	$1,600	$1,600	100.0	100.0
350 Small Tools And Equipment	1,279	1,500	5,019	6,000	1,500	100.0	25.0
400 Other Services And Charges							
410 Professional Services	2,041	800	420	800	800	100.0	100.0
480 Repairs And Maintenance	0	500	0	500	500	100.0	100.0
490 Miscellaneous	1,561	1,500	1,248	1,500	1,500	100.0	100.0
4R0 Reserve Fire Fighters	4,972	5,000	6,413	5,000	5,000	100.0	100.0
Total	8,573	7,800	8,081	7,800	7,800	100.0	100.0
Total Expenditures - Srv Unt 121	$11,266	$10,900	$14,849	$15,400	$10,900	100.0	70.8

Service Unit 122 – Suppression ..... Deputy Fire Chief Bob Stewart

Performance Statistics - Auxiliary	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Fire	497	496	521
Rupture/Explosions	7	8	9
Hazardous Condition	169	163	171
Service Call	512	530	557
Good Intent (response to report of fire/other hazardous conditions)	587	799	839
False Call	547	575	603
Other (miscellaneous request for service)	24	17	18
EMS/Rescue	6,889	7,512	7,888

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 2010 budgeted amount for this line item is $5,679,593. This amount reflects an increase of $95,984 or 1.7% from the 2009 amended budget of $5,583,609. The 2010 costs are a reflection of meeting full-authorized staffing levels with merit and longevity increases.

Account 120 Overtime – The 2010 budgeted amount for this line item is $286,500. This amount reflects a decrease of $29,000 or 9.1% from the 2009 amended budget of $315,500. The overtime budget is primarily driven by the need to maintain minimum shift staffing levels and to a lesser degree by emergency call-back of off-duty personnel during large scale incidents.

Account 130 Shift Differential – The 2010 budgeted amount for this line item is $33,222. This amount reflects an increase of $1,561 or 4.9% from the 2009 amended budget of $31,661. 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 2010 budgeted amount for this line item is $68,000. This amount remains unchanged from the 2009 amended budget. This account provides for employee retirement cash-outs and year-end holiday time sell backs. To date there are no announced retirements in 2010.

Account 200 Personnel Benefits – The 2010 budgeted amount for this line item is $1,343,681. This amount reflects an increase of $71,020 or 5.7% from the 2009 amended budget of $1,272,661. 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 2010 budgeted amount for this line item is $103,000. This amount is the same as the 2009 amended budget. 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 thirty-five.

Account 310 Office and Operating Supplies – The 2010 budgeted amount for this line item is $95,500. This amount reflects a decrease of $17,000 or 15.1% from the 2009 year-end estimate of $112,500. The majority of this line item funds the repair and maintenance of emergency vehicles (fire engines and ladder trucks). In addition, this account is used to fund supplies for the fire stations, training center, administration offices and maintenance facility.

Account 320 Fuel Consumed – The 2010 budgeted amount for this line item is $52,391. This is a decrease of $21,009 or 28.7% from the 2009 amended budget of $73,400. 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 2010 budgeted amount for this line item is $29,500. This amount is the same as the 2009 amended budget. 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 2010 budgeted amount for this line item is $3667. This is a decrease of $1,833 or 33.3% from the 2009 amended budget of $5,500. This is a pass-through account used as a contribution to 4th of July Committee for the annual fireworks display.

Account 420 Communications – The 2010 budgeted amount for this line item is $4,937. This amount reflects an increase of $660 or 15.4% from the 2009 amended budget of $4,277. This account supports the department telephones.

Account 450 Operating Rentals and Leases – The 2010 budgeted amount for this line item is $1,000. This amount remains unchanged from the 2009 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.

Account 470 Public Utility Services – The 2010 budgeted amount for this line item is $103,717. This amount reflects an increase of $3,931 or 3.9% from the 2009 year-end estimate of $99,786. This account funds the electricity, natural gas, water, and sewer and irrigation costs for all Fire Department facilities.

Account 480 Repairs and Maintenance – The 2010 budgeted amount for this line item is $32,000. This amount remains unchanged from the 2009 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 2010 budgeted amount for this line item is $12,500. This amount remains unchanged from both the 2009 amended budget. 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 2010 budgeted amount for this line item is $100. This amount remains unchanged from the 2009 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 2010 budgeted amount for service unit 122 is $7,849,308. This amount reflects an increase of $135,323 or 1.8% over the 2009 amended budget of $7,713,985.

SERVICE UNIT 122 – SUPPRESSION

Service Unit - 122 Fire Suppression	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$5,255,138	$5,583,609	$4,115,233	$5,586,280	$5,679,593	101.7	101.7
120 Overtime	264,985	315,500	284,926	286,500	286,500	90.8	100.0
130 Special Pay	31,111	31,661	26,920	31,661	33,222	104.9	104.9
140 Retirement/Termination Cashout	63,398	68,000	11,546	79,546	68,000	100.0	85.5
Total	5,614,632	5,998,770	4,438,626	5,983,987	6,067,315	101.1	101.4
200 Personnel Benefits							
200 Personnel Benefits	1,197,826	1,272,661	965,828	1,271,619	1,343,681	105.6	105.7
280 Clothing And Miscellaneous	98,663	103,000	83,800	95,000	103,000	100.0	108.4
Total	1,296,489	1,375,661	1,049,628	1,366,619	1,446,681	105.2	105.9
300 Supplies							
310 Office And Operating Supplies	101,179	83,500	92,873	112,500	95,500	114.4	84.9
320 Fuel Consumed	75,157	73,400	43,639	52,000	52,391	71.4	100.8
350 Small Tools And Equipment	46,369	29,500	25,017	30,800	29,500	100.0	95.8
Total	222,704	186,400	161,530	195,300	177,391	95.2	90.8
400 Other Services And Charges							
410 Professional Services	5,811	5,500	5,221	5,500	3,667	66.7	66.7
420 Communications	3,385	4,277	2,923	5,957	4,937	115.4	82.9
450 Operating Rentals And Leases	816	1,000	390	1,000	1,000	100.0	100.0
470 Public Utility Services	95,337	97,777	71,447	99,786	103,717	106.1	103.9
480 Repairs And Maintenance	34,039	32,000	19,143	32,000	32,000	100.0	100.0
490 Miscellaneous	8,653	12,500	2,979	7,500	12,500	100.0	166.7
Total	148,041	153,053	102,102	151,743	157,821	103.1	104.0
530 State/County Taxes & Assessment	0	100	0	100	100	100.0	100.0
980 Interfund Garage/Plant Charges	0	0	0	0	0	*	*
Total Expenditures - Srv Unt 122	$7,281,867	$7,713,985	$5,751,885	$7,697,749	$7,849,308	101.8	102.0

PERFORMANCE STATISTICS - INVESTIGATION	2008 ACTUAL	2009 AMENDED BUDGET	2010 PROPOSED BUDGET
Juvenile Fire Setter Counseling	45	41	45
Investigate and Determine the Cause of the Fires	620	640	660
Accelerant Detection Canine Utilizations (started 1/1/05)	65	68	0

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.

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 2010 budget is adjusted to reflect a negotiated 4% increase in wages in 2010 according to the YPPA CBA . The 2010 projected budget of $78,875 is an increase of $3,728 or 5% from the 2009 budget of $75,147.

Account 120 Overtime – This line item for 2010 of $18,000. This amount remains unchanged from the 2009 budget.

Account 130 Shift Differential – This item is budgeted at $23,933 for 2010, a $476 or 2% increase over the 2009 budget of $23,457. 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 2010 budget of $20,081 reflects an increase of $1,170 or 6.2% from the 2009 budget of $18,911. This increase is based on the anticipated increase in the cost of benefits.

Account 310 Office and Operating Supplies – This line item has been budgeted at $2,000 there is no increase from the 2009 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 2009 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 2009 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 2010, this account remains unchanged from the 2009 budget of $1,048. This line item provides cellular phone to the fire investigator.

Account 430 Transportation / Training – For 2010 the 430 line is $2,500. This account remains unchanged from the 2009 budget. 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 2010, the same as 2009 Amended budget. This account provides for Association dues, continuing education seminars, subscriptions and registration fees for classes.

Summary – The 2010 budget for Service Unit 123, Fire Investigation, is $156,138. This is an increase of $5,376 or 3.6% over the 2009 amended budget of $150,762.

SERVICE UNIT 123 – INVESTIGATION

Service Unit - 123 Fire Investigation	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$73,298	$75,147	$55,940	$75,147	$78,875	105.0	105.0
120 Overtime	27,833	18,000	15,214	18,000	18,000	100.0	100.0
130 Special Pay	22,361	23,457	18,854	23,457	23,933	102.0	102.0
140 Retirement/Termination Cashout	708	0	0	0	0	*	*
Total	124,199	116,604	90,009	116,604	120,808	103.6	103.6
200 Personnel Benefits	26,356	18,911	19,392	18,911	20,081	106.2	106.2
300 Supplies							
310 Office And Operating Supplies	1,799	2,000	886	2,000	2,000	100.0	100.0
350 Small Tools And Equipment	5,080	4,600	3,353	4,600	4,600	100.0	100.0
Total	6,879	6,600	4,239	6,600	6,600	100.0	100.0
400 Other Services And Charges							
410 Professional Services	0	1,200	225	1,200	1,200	100.0	100.0
420 Communications	176	1,048	81	1,048	1,048	100.0	100.0
430 Transportation/Training	700	2,500	1,157	2,500	2,500	100.0	100.0
490 Miscellaneous	2,484	3,900	1,619	4,000	3,900	100.0	97.5
Total	3,361	8,648	3,082	8,748	8,648	100.0	98.9
Total Expenditures - Srv Unt 123	$160,795	$150,762	$116,722	$150,862	$156,138	103.6	103.5

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 2010 budgeted amount for this line item is $199,933. This amount reflects an increase of $978 or .5% from the 2009 amended budget of $198,955. This account funds the Fire Training Lieutenant and Deputy Fire Marshal positions.

Account 120 Overtime – The 2010 budgeted amount for this line item is $16,000. This amount remains unchanged from the 2009 budget. This account provides for off-duty mandated training, such as ARFF, HazMat Team and Recruit Fire Academy instructors.

Account 130 Shift Differential – The 2010 budgeted amount for this line item is $5,607. This amount is an increase of $14 or .3% from the 2009 budget of $5,593.

Account 140 Retirement/Termination Cash-out – The 2010 budgeted amount for this line item is $2,000. This amount remains unchanged from the 2009 budget.

Account 200 Personnel Benefits – The 2010 budgeted amount for this line item is $34,330. This amount reflects an increase of $1,530 or 4.7% from the 2009 budget of $32,800. 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 2010 budgeted amount for this line item is $21,000. This amount reflects a decrease of $2,000 or 8.7% from the 2009 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 2010 budgeted amount for this line item is $1,500. This amount remains unchanged from the 2009 budget. This account funds equipment such as printers, storage racks for training supplies.

Account 410 Professional Services – The 2010 budgeted amount for this line item is $28,000. This amount remains unchanged from the 2009 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 2010 budgeted amount for this line item is $655. This amount reflects no change from the 2009 budget. This account is use to provide Nextel/cellular communications to our emergency responders.

Account 490 Miscellaneous – The 2010 budgeted amount for this line item is $8,900. This amount reflects no change from the 2009 budget. This line item provides fitness equipment, fuel for fire training, permit fees, dues, subscriptions, tuitions.

Summary – The 2010 Budget for Service Unit 125, Fire Training, is projected at $317,925. This amount reflects an increase of $523 or .02% from the 2009 amended budget amount of $317,402.

SERVICE UNIT 125 – TRAINING

Service Unit - 125 Fire Training	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$187,629	$198,955	$145,741	$198,955	$199,933	100.5	100.5
120 Overtime	17,233	16,000	8,027	16,000	16,000	100.0	100.0
130 Special Pay	2,569	5,593	1,823	5,593	5,607	100.3	100.3
140 Retirement/Termination Cashout	2,243	2,000	0	2,000	2,000	100.0	100.0
Total	209,674	222,548	155,591	222,548	223,540	100.5	100.5
200 Personnel Benefits	31,527	32,800	24,380	32,800	34,330	104.7	104.7
300 Supplies							
310 Office And Operating Supplies	17,542	23,000	10,746	23,000	21,000	91.3	91.3
350 Small Tools And Equipment	1,239	1,500	106	1,500	1,500	100.0	100.0
Total	18,781	24,500	10,852	24,500	22,500	91.8	91.8
400 Other Services And Charges							
410 Professional Services	28,987	28,000	19,475	28,000	28,000	100.0	100.0
420 Communications	441	655	203	655	655	100.0	100.0
490 Miscellaneous	8,011	8,900	11,507	8,900	8,900	100.0	100.0
Total	37,439	37,555	31,185	37,555	37,555	100.0	100.0
Total Expenditures - Srv Unt 125	$297,422	$317,402	$222,008	$317,402	$317,925	100.2	100.2

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 2010 is budgeted at $411,417 which reflects a decrease of $52,903 or 11.4% of the 2009 amended budget of $464,320. Changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity. The decrease in this account is due to the elimination of the Secretary II position.

Account 120 Overtime – This line item for 2010 reflects the funding amount of $3,500. This account reflects no changes from the 2009 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 2010 is budgeted at $63,066 which reflects a decrease of $18,028 or 22.2% from the 2009 budget of $81,094. 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 2010 is budgeted at $15,000. This amount remains unchanged from the 2009 Amended budget. 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 2010 at $2,500. This reflects no change from the 2009 budget. This line item includes negotiation consultants and legal advisors.

Account 420 Communications – The 2010 proposed budget is $25,691. This is a decrease of $3,902 or 13.2% of the 2009 amended budget of $29,593. This decrease is primarily due a decrease in cellular phone and pager charges, which provide an accredited second means of emergency communication.

Account 430 Transportation / Training – The 2010 proposed budget is $12,280. This is a decrease of $925 or 7% of the 2009 amended budget of $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 and repair costs.

Account 490 Miscellaneous – This line item for 2010 is budgeted at $5,000. This reflects no change from the 2009 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 2010 reflects a decrease of $70,837 or 9.9% from the 2009 amended budget of $716,266 to $645,429. This decrease in the 129 Service Unit Budget is primarily due to the elimination of the Secretary II position.

SERVICE UNIT 129 – ADMINISTRATION

Service Unit - 129 Administration	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$427,931	$464,320	$339,105	$459,531	$411,417	88.6	89.5
120 Overtime	2,578	3,500	1,857	3,500	3,500	100.0	100.0
140 Retirement/Termination Cashout	360	0	1,957	1,957	0	*	0.0
Total	430,869	467,820	342,919	464,988	414,917	88.7	89.2
200 Personnel Benefits	76,401	81,094	59,364	79,251	63,066	77.8	79.6
310 Office And Operating Supplies	25,414	15,000	15,513	16,800	15,000	100.0	89.3
400 Other Services And Charges							
410 Professional Services	1,814	2,500	1,300	2,500	2,500	100.0	100.0
420 Communications	31,623	29,593	13,518	25,593	25,691	86.8	100.4
430 Transportation/Training	14,160	13,205	10,421	13,205	12,280	93.0	93.0
450 Operating Rentals And Leases	0	700	0	700	700	100.0	100.0
480 Repairs And Maintenance	1,450	2,900	2,302	2,900	2,900	100.0	100.0
490 Miscellaneous	9,539	5,000	6,671	7,100	5,000	100.0	70.4
Total	58,585	53,898	34,213	51,998	49,071	91.0	94.4
960 Interfund Insurance Services	93,765	98,453	98,453	98,453	103,376	105.0	105.0
Total Expenditures - Srv Unt 129	$685,034	$716,266	$550,462	$711,491	$645,429	90.1	90.7

EMERGENCY SERVICES – 150

Fire Chief — ***Charlie Hines***
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.
Performance Statistics are found in the Fire Department.

BUDGET SUMMARY

Dept 150 Emergency Services Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
122 Fire Suppression	$662,854	$701,781	$515,529	$691,781	$702,749	100.1	101.6
126 Emergency Services	271,460	340,649	288,357	324,557	282,580	83.0	87.1
645 Interfund Distribution	150,000	125,000	93,750	125,000	125,000	100.0	100.0
Total Expenditures	$1,084,313	$1,167,430	$897,636	$1,141,339	$1,110,329	95.1	97.3
Revenue Summary By Service Unit							
699 General Revenues	$1,265,734	$1,229,971	$794,607	$1,240,897	$1,163,428	94.6	93.8
Total Revenues	$1,265,734	$1,229,971	$794,607	$1,240,897	$1,163,428	94.6	93.8

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	648,510	689,389	505,491	676,243	686,074	99.5	61.8
200 Personnel Benefits	139,183	145,865	108,696	144,354	151,190	103.7	13.6
Sub-Total Salaries and Benefits	787,693	835,254	614,187	820,596	837,264	100.2	75.4
300 Supplies	32,815	31,000	26,437	32,260	31,000	100.0	2.8
400 Other Services And Charges	542	2,000	880	1,100	1,930	96.5	0.2
500 Intergov Srvcs/Other Interfund	150,000	170,000	141,955	173,206	125,000	73.5	11.3
600 Capital Outlays	0	15,000	0	0	0	0.0	0.0
900 Interfund Payment For Services	113,263	114,177	114,177	114,177	115,135	100.8	10.4
Total Expenditures	$1,084,313	$1,167,430	$897,636	$1,141,339	$1,110,329	95.1	100.0

EXPLANATORY NARRATIVE

Service Unit 122 – Fire Suppression

Account 110 Salaries and Wages – This line item for 2010 is $531,507 which reflects an increase of $8,003 or 1.5 % from the 2009 amended budget of $523,504. This account funds seven (7) firefighter positions. 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 2010 is $27,000 and reflects a decrease of $13,000 or 32.5% from the 2009 Amended budget of $40,000.

Account 130 Shift Differential –The 2010 budget of $5,621 reflects a $28 or .5% increase from the 2009 budget of $5,593. 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.

Account 140 Retirement / Termination Cash-out – There are no retirements planned for 2010 in this account. This line item is budgeted in 2010 at $7,000 which is the same at the 2009 budget. 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 $131,621 in the 2010 budget. This is an increase of $5,936 or 4.7% over the 2009 year-end budget of $125,685. The increase reflects an increase in benefit costs.

Summary – The 2010 projected expenditure budget for Department 150 EMS Service Unit 122, Fire Suppression is projected at $702,749. This is an increase of $968 or .1% from the 2009 Amended budget of $701,781. Most of this increase is due to benefits costs.

SERVICE UNIT 122 – FIRE SUPPRESSION

Service Unit - 122 Fire Suppression	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$506,778	$523,504	$388,955	$523,504	$531,507	101.5	101.5
120 Overtime	30,061	40,000	27,537	30,000	27,000	67.5	90.0
130 Special Pay	5,235	5,593	4,169	5,593	5,621	100.5	100.5
140 Retirement/Termination Cashout	364	7,000	386	7,000	7,000	100.0	100.0
Total	542,438	576,097	421,047	566,097	571,128	99.1	100.9
200 Personnel Benefits	120,416	125,685	94,482	125,685	131,621	104.7	104.7
Total Expenditures - Srv Unt 122	$662,854	$701,781	$515,529	$691,781	$702,749	100.1	101.6

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 $107,946 in 2010, an increase of $4,800 or 4.7% from the 2009 budget of $103,146.

Account 120 Overtime – This line item has been set at $7,000 for budget year 2010. This is the same as the 2009 budget.

Account 130 Shift Differential – The 2010 budget for this fund was reduced to $0. This account funds the special pay/skills stipends for this service unit however; there are no specialty assignments at this time.

Account 200 Personnel Benefits – The personnel benefit account includes the City's self-insured programs (i.e. medical; dental; industrial; and unemployment insurances). The 2010 projected budget is $19,569 which is a $611 or 3% decrease from the 2009 Amended budget of $20,180.

Account 310 Office and Operating Supplies – This line item is budgeted at $25,000 for 2010 which is the same as the 2009 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 2010, which is the same as the 2009 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 $930 for 2010, a decrease of $70 or 7% from the 2009 Amended budget of $1,000. 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 2010. It is the same as the 2009 budget. This account pays a portion of the fees associated with training at the North Bend State Academy.

Account 640 Machinery and Equipment – For 2010, this line item is budgeted at $0. There are no purchases planned under this line item at this time.

Account 950 Interfund Opt Rentals and Leases – This line item is budgeted at $95,000 for 2010, the same as the 2009 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 $20,135 for 2010 which reflects a $958 or 5% increase over the 2009 budget of $19,177. 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 $282,580, a decrease of $58,069 or 17% from the 2009 amended budget of $340,649. This decrease is due to elimination of the EMS levy election costs.

SERVICE UNIT 126 – EMERGENCY SERVICES

Service Unit - 126 Emergency Services	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$98,012	$103,146	$76,655	$103,146	$107,946	104.7	104.7
120 Overtime	6,092	7,000	7,789	7,000	7,000	100.0	100.0
130 Special Pay	1,968	3,146	0	0	0	0.0	*
Total	106,072	113,292	84,444	110,146	114,946	101.5	104.4
200 Personnel Benefits	18,767	20,180	14,213	18,669	19,569	97.0	104.8
300 Supplies							
310 Office And Operating Supplies	26,834	25,000	19,177	25,000	25,000	100.0	100.0
350 Small Tools And Equipment	5,981	6,000	7,261	7,260	6,000	100.0	82.6
Total	32,815	31,000	26,437	32,260	31,000	100.0	96.1
400 Other Services And Charges							
430 Transportation/Training	0	1,000	0	100	930	93.0	930.0
490 Miscellaneous	542	1,000	880	1,000	1,000	100.0	100.0
Total	542	2,000	880	1,100	1,930	96.5	175.5
510 Intergovernment Professional Svc	0	45,000	48,205	48,206	0	0.0	0.0
640 Machinery And Equipment	0	15,000	0	0	0	0.0	*
900 Interfund Payment For Services							
950 Interfund Opt Rental & Leases	95,000	95,000	95,000	95,000	95,000	100.0	100.0
960 Interfund Insurance Services	18,263	19,177	19,177	19,177	20,135	105.0	105.0
Total	113,263	114,177	114,177	114,177	115,135	100.8	100.8
Total Expenditures - Srv Unt 126	$271,460	$340,649	$288,357	$324,557	$282,580	83.0	87.1

Service Unit 645 – Interfund Distribution

Account 550 Interfund Subsidies – The 2010 budget of $125,000 is the same as the 2009 budget. This item is EMS money that is directed to communications.

SERVICE UNIT 645 – INTERFUND DISTRIBUTION

Service Unit - 645 Interfund Distribution	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
550 Interfund Subsidies	$150,000	$125,000	$93,750	$125,000	$125,000	100.0	100.0
Total Revenues - Srv Unt 645	$150,000	$125,000	$93,750	$125,000	$125,000	100.0	100.0

Service Unit 699 – General Revenues

Account 330 Intergovernmental Revenues – In 2010 this line item is projected at $1,063,120, which is a $4,394 or .4% increase in revenues from the 2009 budget of $1,058,726. 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.

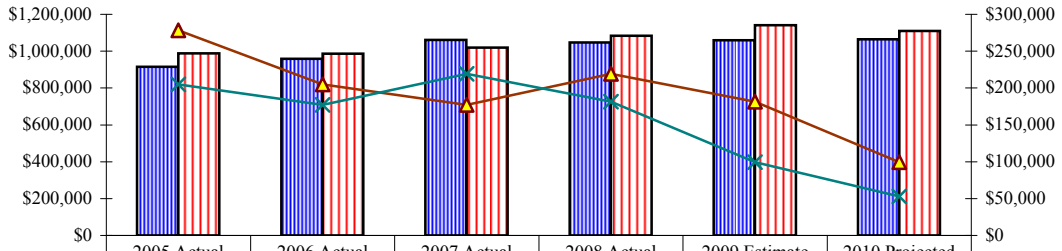
Account 360 Miscellaneous Revenue –In 2010 this line item is projected to be at $750, which is the same as the 2009 budget. These revenues are generated by interest from investments.

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Total Expenditures - Srv Unt 645	$150,000	$125,000	$93,750	$125,000	$125,000	100.0	100.0
Revenues							
270 Beginning Balance	$219,226	$170,495	$181,421	$181,421	$99,558	58.4	54.9
330 Intergovernmental Revenues	1,045,637	1,058,726	613,367	1,058,726	1,063,120	100.4	100.4
360 Miscellaneous Revenues	871	750	-181	750	750	100.0	100.0
Total Revenues - Srv Unt 699	$1,265,734	$1,229,971	$794,607	$1,240,897	$1,163,428	94.6	93.8

Summary –

EMERGENCY SERVICES FUND FINANCIAL DATA



	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Projected
Revenues	$915,744	$958,683	$1,061,930	$1,046,508	$1,059,476	$1,063,870
Expenditures	$988,957	$986,744	$1,019,761	$1,084,313	$1,141,339	$1,110,329
Beg Bal	$278,332	$205,119	$177,058	$219,227	$181,422	$99,559
End Bal	$205,119	$177,058	$219,227	$181,422	$99,559	$53,100

PUBLIC SAFETY COMMUNICATIONS – 151

Fire Chief ***Charlie Hines***
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	2008 Actual	2009 Amended Budget	2010 Proposed Budget
1274	Public Safety Communications Manager	1.00	1.00	1.00
4520	Electronics Technician I	1.00	1.00	1.00
4521	Electronics Technician II	1.00	1.00	1.00
4522	Electronic Supervisor	1.00	1.00	1.00
6410	9-1-1 Calltaker	12.00	12.00	12.00
6412	Public Safety Dispatcher (1)	11.00	12.00	12.00
6415	Public Safety Lead Dispatcher (1)	4.00	5.00	5.00
17101	Public Safety Communications Supervisor	1.00	1.00	1.00
18101	Communications Division Office Assistant	1.00	1.00	1.00
Total Personnel		**33.00**	**35.00**	**35.00**

(1) 2009 approved policy issue.

BUDGET SUMMARY

Dept 151 Public Safety Communications Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
103 Crmnl Justice Sls Tx .3% Inc	$133,102	$153,146	$86,180	$126,745	$127,539	83.3	100.6
120 911 Call-Takers	1,128,881	1,398,641	1,041,772	1,375,448	1,422,941	101.7	103.5
124 Communications	1,441,619	1,476,377	1,016,370	1,398,714	1,443,914	97.8	103.2
Total Expenditures	$2,703,602	$3,028,165	$2,144,322	$2,900,907	$2,994,394	98.9	103.2
Revenue Summary By Service Unit							
103 Crmnl Justice Sls Tx .3% Inc	$152,250	$158,300	$111,164	$143,300	$143,300	90.5	100.0
124 Communications	1,348,460	1,746,866	1,318,912	1,748,612	1,817,510	104.0	103.9
645 Interfund Distribution	1,030,000	1,005,000	753,750	1,005,000	975,000	97.0	97.0
699 General Revenues	436,825	273,025	263,985	264,432	260,937	95.6	98.7
Total Revenues	$2,967,534	$3,183,191	$2,447,811	$3,161,344	$3,196,747	100.4	101.1

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	1,743,519	1,956,841	1,361,531	1,856,750	1,942,902	99.3	64.9
200 Personnel Benefits	528,298	630,538	425,410	605,875	596,952	94.7	19.9
Sub-Total Salaries and Benefits	2,271,817	2,587,378	1,786,940	2,462,626	2,539,854	98.2	84.8
300 Supplies	52,393	57,100	49,326	58,860	55,100	96.5	1.8
400 Other Services And Charges	262,851	272,366	210,376	268,101	273,304	100.3	9.1
900 Interfund Payment For Services	116,541	111,321	97,680	111,321	126,136	113.3	4.2
Total Expenditures	$2,703,602	$3,028,165	$2,144,322	$2,900,907	$2,994,394	98.9	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 2009, the amended budget for the division was $3,028,165 and has an estimated year-end budget of $2,900,907. Our estimated 2010 budget is $2,994,394 or a 1.1% decrease over the 2009 amended budget. Service Unit 120, the 911 Section which is fully funded through the services contract with Yakima County, shows an increase of 1.7% for projected 2010 as compared to the 2009 amended budget. Service Unit 124, Dispatching and Electronic Maintenance, which truly is funded through the City, shows an estimated 2.2% decrease over the 2009 amended budget to the estimated 2010 budget. This estimate was obtained through cost control, primarily in the area of overtime. The remainder of the decrease in the division budget is in Service Unit 103 which is now funding two Dispatcher positions, but has been reduced by removing the Small Tools allocation.

Account 110 Salaries and Wages - In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees' Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged. All of these changes net to an amount similar to the 2009 budget.

Account 421 Telephone (City-wide) – One area of responsibility for this division is management of the overall telephone budget for the City. The 2009 budget for telephone communications was $226,853 with an estimated year-end of $215,787. The current 2010 estimate for these lines items citywide is $228,561 a slight change from the 2009 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 2010 reflects an increase of $15,163 or 17.6% from the 2009 year-end estimate of $86,025 to $101,238. This increase reflects the continuation of funding for two Public Safety Dispatch positions which are now both filled for the full budget year of 2010, but is reduced by the removal of $10,000 in overtime.

Account 200 Personnel Benefits – This line item for 2010 reflects a decrease of $7,609 or 22.4% from the year-end estimate of $33,911 to $26,302. This decrease reflects the removal of $10,000 in overtime from this service unit.

Summary – The 2010 revenue budget in this service unit is projected to remain the same as the estimated 2009 year-end at $143,300

SERVICE UNIT 103 – CRIMINAL JUSTICE SALES TAX .3% INCREASE

Service Unit - 103 Crmnl Justice Sls Tx .3%	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$73,198	$102,993	$47,618	$76,075	$101,238	98.3	133.1
120 Overtime	31,027	10,000	12,039	10,000	0	0.0	0.0
130 Special Pay	0	0	10	0	0	*	*
Total	104,225	112,993	59,668	86,075	101,238	89.6	117.6
200 Personnel Benefits	25,298	35,154	19,751	33,911	26,302	74.8	77.6
350 Small Tools And Equipment	3,580	5,000	6,761	6,760	0	0.0	0.0
Total Expenditures - Srv Unt 103	$133,102	$153,146	$86,180	$126,745	$127,539	83.3	100.6
Revenues							
310 Taxes	$152,250	$158,300	$111,164	$143,300	$143,300	90.5	100.0
Total Revenues - Srv Unt 103	$152,250	$158,300	$111,164	$143,300	$143,300	90.5	100.0

Service Unit 120 – 9-1-1 Calltakers

This service unit provides 9-1-1 Call taking 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 2010 reflects an increase of $27,832 or 3.6% from the 2009 year-end estimate of $767,144 to $794,976. This increase reflects the normal pay increases attributed to longevity and step increases.

Account 200 Benefits – This line item reflects a decrease of $1,371 or 0.5% from the 2009 year-end estimate of $254,199 to $252,828. The explanation is the same as above.

Account 310 Office and Operating Supplies – This line item reflects no increase from the 2009 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 2009 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 2009 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 2010 reflects an increase of $30,000 or 75.0% from the year-end estimate of $40,000 to $70,000. With the change of the 911 telephone system and the implementation of Next Generation 911 (NG911) the telephone costs will go back to their previous level of a couple of years ago.

Account 430 Transportation / Training – This line item for 2010 reflects no change from the 2009 amended budget of $13,000. 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 call taking, dispatching and supervision.

Account 480 Repairs and Maintenance – This line reflects a decrease of $25,000 from the 2009 year-end estimate of $150,000 to $125,000. The 2009 estimate included a one-time upgrade expenditure that will not be repeated in 2010.

Account 490 Miscellaneous – This line item for 2010 reflects no change from the 2009 year-end estimate of $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 $1,088 or 5.0% from the 2009 year-end estimate of $21,760 to $22,848. This expense is this service unit's share of the risk management fund.

Account 990 Interfund Administrative Charges – This line reflects an increase of $13,727 or 15.3% from the 2009 year-end estimate of $89,561 to $103,288. This expense is this service unit's share of the administrative services charges such as finance, legal, information services.

Summary – In 2009 the service unit's amended budget was $1,398,641, with a year-end estimate of $1,375,448 or a decrease of 1.7% or $23,193. The 2010 budget is estimated at $1,422,941, an increase of 3.5% or $47,493 from the 2009 year-end estimate.

SERVICE UNIT 120 – 9-1-1 CALLTAKERS

Service Unit - 120 911 Call-Takers	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$529,829	$742,183	$535,916	$726,136	$754,986	101.7	104.0
120 Overtime	54,181	30,100	28,651	38,100	38,100	126.6	100.0
130 Special Pay	900	1,890	1,418	1,890	1,890	100.0	100.0
140 Retirement/Termination Cashout	936	0	1,018	1,018	0	*	0.0
Total	585,846	774,173	567,002	767,144	794,976	102.7	103.6
200 Personnel Benefits							
200 Personnel Benefits	187,417	261,047	184,263	252,369	250,528	96.0	99.3
280 Clothing And Miscellaneous	2,392	3,100	1,347	1,830	2,300	74.2	125.7
Total	189,809	264,147	185,610	254,199	252,828	95.7	99.5
300 Supplies							
310 Office And Operating Supplies	6,975	6,000	3,639	6,000	6,000	100.0	100.0
350 Small Tools And Equipment	4,669	10,000	3,386	10,000	10,000	100.0	100.0
Total	11,643	16,000	7,025	16,000	16,000	100.0	100.0
400 Other Services And Charges							
410 Professional Services	7,145	3,000	3,376	2,705	3,000	100.0	110.9
420 Communications	46,962	70,000	20,064	40,000	70,000	100.0	175.0
430 Transportation/Training	9,224	13,000	10,108	12,000	13,000	100.0	108.3
480 Repairs And Maintenance	131,349	125,000	137,089	150,000	125,000	100.0	83.3
490 Miscellaneous	30,361	22,000	13,819	22,080	22,000	100.0	99.6
Total	225,041	233,000	184,456	226,785	233,000	100.0	102.7
900 Interfund Payment For Services							
960 Interfund Insurance Services	20,723	21,760	21,760	21,760	22,848	105.0	105.0
990 Interfund Administrative Charges	95,818	89,561	75,920	89,561	103,288	115.3	115.3
Total	116,541	111,321	97,680	111,321	126,136	113.3	113.3
Total Expenditures - Srv Unt 120	$1,128,881	$1,398,641	$1,041,772	$1,375,448	$1,422,941	101.7	103.5

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 2010 reflects an increase of $43,157 or 4.3% from the 2009 year-end estimate of $1,003,532 to $1,046,689. This is attributed to the normal step increases.

Account 200 Personnel Benefits – This line item reflects virtually no change from the 2009 year-end estimate of $316,570 to $315,822. See the Account 100 explanation above.

Account 280 Clothing / Miscellaneous – This line item reflects an increase of $804 or 67.2% from the year-end estimate of $1,196 to $2,000. This increase is due to additional positions requiring uniform replacement and cleaning.

Account 310 Office and Operating Supplies – This line item reflects an increase of $3,000 from the 2009 year-end estimate of $28,000 to $31,000. From this account we purchase the day-to-day expendables in the communications center. A few examples of items we purchase are copy paper, pens, ink, etc.

Account 350 Small Tools and Equipment – This line item reflects no change from 2009 year-end estimate of $8,100. This line item is used for durable equipment that does not fall into the capital items category. This includes such items as monitors, computer accessories, electronic test equipment, tools, etc.

Account 410 Professional Services – This line item reflects no increase from the 2009 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 $463 or 2.1% from the 2009 year-end estimate of $22,116 to $22,579. 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 2010 reflects a decrease of $175 or 7.0% from the 2009 amended budget of $2,500 to $2,325. This account is used for the travel associated with professional training and meetings that are held to ensure that both administration and operation personnel keep current with Fire, EMS, and Police dispatching issues and techniques.

Account 450 Operating Rentals and Leases – This line item reflects no changed from the 2009 year-end estimate of $3,400. The funds are used to pay for leasing space on radio sites.

Account 480 Repairs and Maintenance – This line item reflects no change from the 2009 amended budget 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 $2,800 or 30.1% from the 2009 year-end estimate of $9,300 to $6,500. 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 2009 this service unit was budgeted at $1,476,377, with a year-end estimate of $1,398,714 or a decrease of 5.3% or $77,663. The 2010 budget is estimated at $1,443,914, a 3.2% or $45,200 over the estimated 2009 year-end estimate.

SERVICE UNIT 124 – COMMUNICATIONS

Service Unit - 124 Communications	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$986,599	$1,022,675	$696,177	$945,693	$1,029,789	100.7	108.9
120 Overtime	62,938	46,100	36,294	56,000	16,000	34.7	28.6
130 Special Pay	450	900	665	900	900	100.0	100.0
140 Retirement/Termination Cashout	3,460	0	1,726	939	0	*	0.0
Total	1,053,447	1,069,675	734,861	1,003,532	1,046,689	97.9	104.3
200 Personnel Benefits							
200 Personnel Benefits	310,972	328,737	218,780	316,570	315,822	96.1	99.8
280 Clothing And Miscellaneous	2,220	2,500	1,268	1,196	2,000	80.0	167.2
Total	313,191	331,237	220,048	317,766	317,822	96.0	100.0
300 Supplies							
310 Office And Operating Supplies	33,103	28,000	27,569	28,000	31,000	110.7	110.7
340 Items Purchased For Resale	0	0	2,341	0	0	*	*
350 Small Tools And Equipment	4,067	8,100	5,631	8,100	8,100	100.0	100.0
Total	37,170	36,100	35,541	36,100	39,100	108.3	108.3
400 Other Services And Charges							
410 Professional Services	0	1,000	820	0	1,000	100.0	*
420 Communications	20,726	22,116	10,164	22,116	22,579	102.1	102.1
430 Transportation/Training	459	2,500	0	1,000	2,325	93.0	232.5
450 Operating Rentals And Leases	6,366	3,400	3,183	3,400	3,400	100.0	100.0
480 Repairs And Maintenance	3,969	4,500	5,430	5,500	4,500	100.0	81.8
490 Miscellaneous	6,290	5,850	6,323	9,300	6,500	111.1	69.9
Total	37,810	39,366	25,920	41,316	40,304	102.4	97.6
Total Expenditures - Srv Unt 124	$1,441,619	$1,476,377	$1,016,370	$1,398,714	$1,443,914	97.8	103.2
Revenues							
330 Intergovernmental Revenues	$1,283,055	$1,673,912	$1,264,880	$1,687,658	$1,756,556	104.9	104.1
340 Charges For Good And Services	51,205	63,126	42,668	51,126	51,126	81.0	100.0
360 Miscellaneous Revenues	14,200	9,828	11,364	9,828	9,828	100.0	100.0
Total Revenues - Srv Unt 124	$1,348,460	$1,746,866	$1,318,912	$1,748,612	$1,817,510	104.0	103.9

Service Unit 645 – Interfund Distribution

The service unit provides revenue support to the Service Unit 124 from the telephone excise tax collection and operating transfer from Emergency Services Fund. In 2009 this service unit provided $1,005,000 to the division and in 2010 is budgeted to provide $975,000 or a 3.0% decrease.

SERVICE UNIT 645 – INTERFUND DISTRIBUTION

Service Unit - 645 Interfund Distribution	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
390 Other Financing Sources	$1,030,000	$1,005,000	$753,750	$1,005,000	$975,000	97.0	97.0
Total Revenues - Srv Unt 645	$1,030,000	$1,005,000	$753,750	$1,005,000	$975,000	97.0	97.0

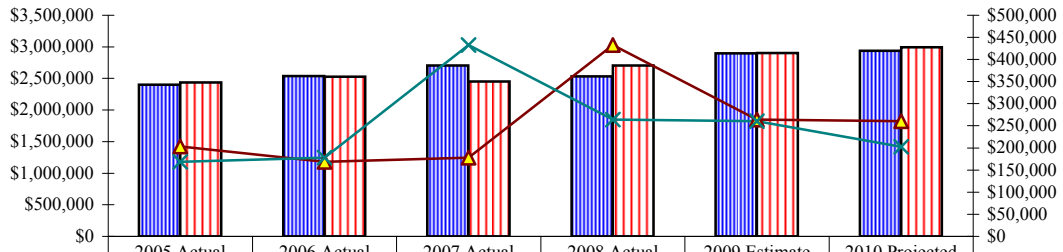
Service Unit 699 – General Revenues

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 2009 there is an estimated year-end of $260,937 with a projected 2010 year-end of $202,353 or a 22.5% decrease.

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$432,532	$271,025	$263,932	$263,932	$260,437	96.1	98.7
360 Miscellaneous Revenues	4,293	2,000	53	500	500	25.0	100.0
Total Revenues - Srv Unt 699	$436,825	$273,025	$263,985	$264,432	$260,937	95.6	98.7

PUBLIC SAFETY COMMUNICATION FUND FINANCIAL DATA



	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Projected
Revenues	$2,402,035	$2,535,750	$2,703,830	$2,535,003	$2,897,412	$2,936,310
Expenditures	$2,436,772	$2,526,531	$2,449,375	$2,703,602	$2,900,907	$2,994,394
Beg Bal	$203,594	$168,857	$178,076	$432,531	$263,932	$260,437
End Bal	$168,857	$178,076	$432,531	$263,932	$260,437	$202,353

FIRE CAPITAL – 332

Fire Chief — ***Charlie Hines***
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

Dept 332 Fire Capital Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
122 Fire Suppression	$308,661	$1,618,100	$156,527	$1,218,100	$555,500	34.3	45.6
Total Expenditures	$308,661	$1,618,100	$156,527	$1,218,100	$555,500	34.3	45.6
Revenue Summary By Service Unit							
122 Fire Suppression	$24,000	$24,000	$18,000	$24,000	$24,000	100.0	100.0
124 Communications	6,770	0	-1,785	-1,785	0	*	0.0
125 Fire Training	15,591	14,016	8,670	14,016	14,016	100.0	100.0
126 Emergency Services	95,000	95,000	95,000	95,000	95,000	100.0	100.0
699 General Revenues	1,675,357	1,507,429	1,660,877	1,712,694	702,397	46.6	41.0
Total Revenues	$1,816,718	$1,640,445	$1,780,761	$1,843,925	$835,413	50.9	45.3

EXPLANATORY NARRATIVE

The 2010 projected budget of expenditures is $1,618,100, which is an increase from the 2009 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 2009 budget but was not purchased in 2009. 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	$37,000	Fire Capital Funds 122-R&M Contractors)	To provide for incidental repairs as they arise. Ongoing annual cost of repairs. This money will also fund two sink holes in front of station 93 and station 94.
Staff Vehicle and MDC Replacement	58,500	Fire Capital Funds (122-M&E)	These monies will replace a staff vehicle that is past due and costly in repairs and replace 3 apparatus Mobile Data Computers as recommended by Info systems.
Fire Station 94 Remodel	460,000	REET 2 Fund Project 2265	This amount is carried over from the 2009 station 94 re-model project that is totaled at $660,000
Total	$555,000		

SERVICE UNIT 122 – FIRE SUPPRESSION

Service Unit - 122 Fire Suppression	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
350 Small Tools And Equipment	$16,309	$0	$0	$0	$0	*	*
480 Repairs And Maintenance	10,154	13,500	9,400	13,500	37,000	274.1	274.1
600 Capital Outlays							
620 Buildings	0	27,000	0	27,000	0	0.0	0.0
640 Machinery And Equipment	282,198	977,600	107,008	977,600	58,500	6.0	6.0
650 Construction Projects	0	600,000	40,119	200,000	460,000	76.7	230.0
Total	282,198	1,604,600	147,127	1,204,600	518,500	32.3	43.0
Total Expenditures - Srv Unt 122	$308,661	$1,618,100	$156,527	$1,218,100	$555,500	34.3	45.6
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

Service Units 124, 125, 126 & 699 – General Revenues

Description	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Capital Component of Reimbursements f/Other Agencies (i.e response to State fires)	$957	$2,000	$2,000
Interest from investments	10,883	4,000	4,000
Lease revenue from YPAC	16,572	16,572	16,572
Sale of Salvage/Fixed Assets	6,984	6,500	4,000
Bond Proceeds-Line of Credit bridge financing for Station #92 project	754,173	0	0
Miscellaneous Revenue	2,569	0	0
Transfer from First 1/4% Real Estate Excise Tax (REET 1) (1)	326,465	178,065	50,000
Total - 699 General Revenues	$1,118,603	$207,137	$76,572

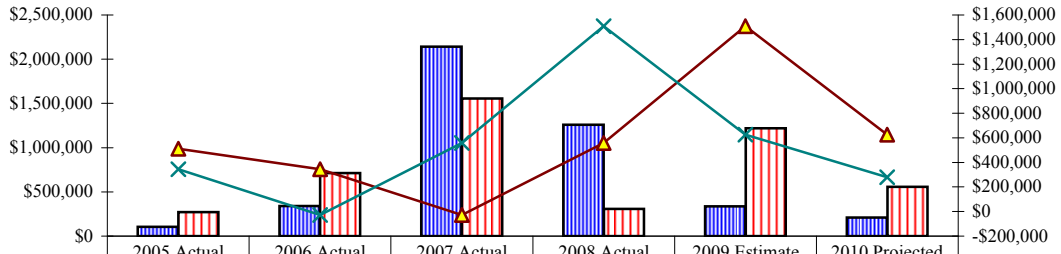
(1) Transfer for 2008 includes a one time transfer from the General Fund ($150,000) for the fire ladder truck

SERVICE UNITS 124, 125, 126 & 699 – GENERAL REVENUES

Service Unit - 124 Communications	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
330 Intergovernmental Revenues	$0	$0	($1,785)	($1,785)	$0	*	0.0
360 Miscellaneous Revenues	6,770	0	0	0	0	*	*
Total Revenues - Srv Unt 124	$6,770	$0	($1,785)	($1,785)	$0	*	0.0
Service Unit - 125 Fire Training							
Revenues							
360 Miscellaneous Revenues	$15,591	$14,016	$8,670	$14,016	$14,016	100.0	100.0
Total Revenues - Srv Unt 125	$15,591	$14,016	$8,670	$14,016	$14,016	100.0	100.0
Service Unit - 126 Emergency Services							
Revenues							
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
Service Unit - 699 General Revenues							
Revenues							
270 Beginning Balance	$556,754	$1,300,292	$1,508,057	$1,508,057	$625,825	48.1	41.5
330 Intergovernmental Revenues	957	2,000	385	2,000	2,000	100.0	100.0
360 Miscellaneous Revenues	30,024	23,072	16,047	20,572	20,572	89.2	100.0
390 Other Financing Sources	1,087,622	182,065	136,388	182,065	54,000	29.7	29.7
Total Revenues - Srv Unt 699	$1,675,357	$1,507,429	$1,660,877	$1,712,694	$702,397	46.6	41.0

Summary –

FIRE CAPITAL FUND FINANCIAL DATA



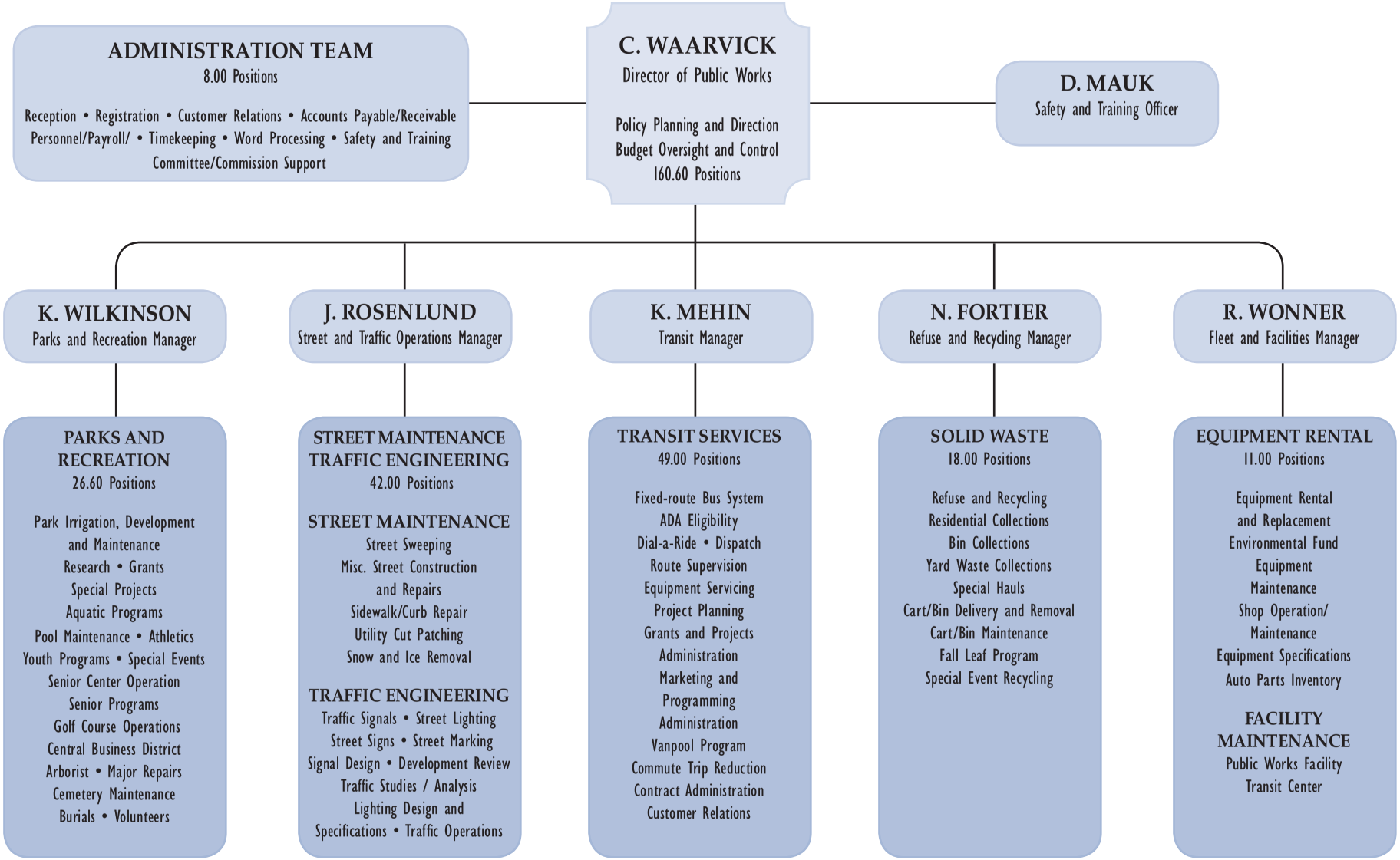
	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Projected
Revenues	$104,430	$340,740	$2,140,135	$1,259,964	$335,868	$209,588
Expenditures	$270,984	$713,586	$1,554,054	$308,661	$1,218,100	$555,500
Beg Bal	$510,075	$343,521	-$29,325	$556,754	$1,508,057	$625,825
End Bal	$343,521	-$29,325	$556,756	$1,508,057	$625,825	$279,913

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
199 Recovery Program Grants

PUBLIC WORKS DEPARTMENT

2009 Budgeted Staffing Levels



MESSAGE FROM THE DIRECTOR

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 third year of the arterial and neighborhood street seal coating and surface rehabilitation program. Over 6.5 miles of arterial streets were seal coated. With the budget limitations and increased cost of asphalt products, we have limited our residential program to minor pavement repairs and crack sealing. Winter driving safety is an important priority for the Street Division. We continue to enhance our snow, ice, and traction program with additional deicer capacity and snow plows. A number of intersections with signal equipment failure were repaired or upgraded in 2009, 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 Traffic Operations Division. Four new school zone flashing beacons were installed near elementary schools and the first in-pavement flashing crosswalk in Yakima was installed on Martin Luther King at 4th Street. Six radar speed signs continue to be 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. A neighborhood vote on the initial $50,000 implementation is anticipated for November of 2009. Many of the higher wattage, less energy efficient street lights will be converted to LED technology through the federal American Recovery and Reinvestment Act (ARRA) stimulus grant program. The current recession has caused the reduction in budget for Streets in both 2009 (midterm) and 2010. A total of nearly $600,000 has been cut from Streets. 5 FTE's have been removed from the budget, including two working supervisory positions; leaving only 2 out of 4 in the division. Street Maintenance capability to sustain a substantial snow and ice response remains, but further erosion of personnel or supply resources will place our response in jeopardy to traditional snow events. A new Street Manager was recruited after a long vacancy. He brings extensive traffic engineering and street maintenance knowledge to the division and the City.

Refuse had completely changed over from manual collection to automated cart pick up in 2008. The automated provision of service has allowed for incorporating nearly 2,600 new customers from the 72nd Avenue Annexation area. Refuse is serving approximately 4,000 more residential customers and 1,300 more yard service customer now than it did 8 years ago with 3.6 fewer employees. Council will consider a Policy Issues relating to an unbudgeted 3% rate increase to reflect a proposed Yakima County Landfill tipping fee increase. A program addressing illegal dumping has been very successful, responding to over 250 complaints. Refuse has also worked in partnership with ONDS in cleaning approximately 30 additional illegal dump sites. This effort has resulted in 650 tires and over 40 tons of illegally dumped debris being removed from public right-of-ways and alleys. Over 180 property owners have been contacted regarding litter abatement from the alleys adjacent to their property, with successful clean-up results. City Council adopted a shopping cart ordinance in 2009 providing the legal structure to address problems associated with abandoned shopping carts. This program has shown great results in

encouraging retail establishments to retrieve their carts that have been left abandoned. Finally, Refuse provided biodegradable bags for the 2008-2009 Fall Leaf Program. This year larger, heavier biodegradable bags will be used for this program, allowing for easier filling of the bags.

The Regional Aquatic Center concept has been placed on hold until economic indicators signal an opportunity to begin the community discussion again. In the wake of the discussion over the Regional Aquatics Center, the City Council forwarded a proposal to the Parks Commission to examine the feasibility of a regional pool district to preserve existing aquatic facilities. This concept promotes protecting current aquatics facilities within a larger area, perhaps as large as the Upper Valley.

The new skate park at Upper Kiwanis has been very popular and its first competition was held this summer. The Service Club's Trust donated 5 parcels of land to the City at Kiwanis Park in the fall of 2008 and committed to an additional $300,000 for development. The remaining phases of the Kiwanis Park Master Plan includes Youth Baseball and Women's Fast Pitch, parking, volleyball and basketball, a playground, a new restroom 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. The Service Clubs continue to assist in developing Kiwanis Park by offering to build the basketball court (Southwest Rotary) and a substantial play area accessible to disabled children (Downtown Rotary). Parks has been challenged with maintaining services and maintenance of existing infrastructure in a highly limited resource situation. Nearly $200,000 was cut, beginning at mid-year 2009, from the Parks budget including staffing. Fisher Golf course will be offered for contract operation proposals in the fall of 2009. It remains uncertain what the outcome of the proposals will be. All of the over 300 acres of parks are extensively used and are obviously very popular.

Transit continues to provide service to Selah. Union Gap passed their sales tax ballot measure, contracted with the City for transit service, and then abruptly terminated the contract in favor of providing their own service in 2008. Four new buses were incorporated into the Transit fleet in early 2009 and a commensurate number of older buses were removed. Five new buses have been ordered due to a capital grant from FTA through the Federal Stimulus program. Service to the Osteopathic Medical School, Riverside Christian Elementary and Snokist in lower Terrace Heights began in September of 2009. 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. Even with the significant reduction in sales tax resources, Transit did not need to reduce current service levels for 2010 as many of the Northwest's transit agencies have recently experienced. This is due in large measure to fuel prices dropping dramatically and conservative service offerings.

The 2010 Equipment Rental vehicle replacement budget reflects continued careful analysis of fleet condition and use. This selective replacement of worn-out vehicles complements management and maintenance strategies creating hourly rates at or below the private sector hourly rates for vehicle maintenance; thus containing costs for the paying operating divisions. The City's Fleet division was selected by the Washington State Auditor's Office (SAO) and the City's Performance Audit Committee for a performance review. We provided all the information requested by the State and are confident a positive review will be forthcoming. However, the SAO has indicated that work on the performance audit has bee postponed because of state budgetary pressures. We have restored selected asphalt surfaces around the Public Works complex in 2008 and 2009. It had significantly deteriorated from the long use and heavy equipment on its traveled surfaces.

It continues to be a privilege to participate in the revitalization of Downtown Yakima. I have worked closely with the Committee for Downtown Yakima and its new Executive Director as they have been assuming more and more of the downtown maintenance activities through the new DYBID. CDY will be under contract with the City for downtown public parking management. At the recommendation of the Parking Commission and with City Council approval, new pay stations have been installed and a promotional program will be implemented. I look forward to assisting the City Council in the development of a 2010 Legislative package for Year Five of the Downtown Yakima Futures Initiative Master Plan. This tentatively includes continued improvements to the cross streets on either side of Yakima Avenue, "A" Street, and improved connectivity to the Convention Center and hotels in the area. As a word of caution, however, consideration should be given to establishing a dedicated repair and refurbishment fund for the downtown improvements. Wear, tear and age are not to be denied.

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 2010 in this difficult budget time.

ADMINISTRATION – 560

Director of Public Works ***Chris Waarvick***

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 with available resources. This is evidenced by comparing the 1999 authorized FTE's of 9.953 to the FTE's proposed in the 2010 Budget of 9 FTE's. This drop in FTE's is a reflection of positions that have been deleted. This continued reduction in personnel will reduce the attention and increase response times to necessary tasks (travel and credit card authorization and audit, etc.).

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	2008 Actual	2009 Amended Budget	2010 Proposed Budget
1160	Director of Public Works	1.00	1.00	1.00
2262	Safety & Training Officer	1.00	1.00	1.00
7122	Department Assistant II (1)	2.00	2.00	1.00
7123	Department Assistant III	2.00	2.00	2.00
7124	Department Assistant IV	1.00	1.00	1.00
8511	Custodian	1.00	1.00	1.00
11603	Public Works Office Assistant	1.00	1.00	1.00
13601	Building Superintendent	1.00	1.00	1.00
Total Personnel (2)		**10.00**	**10.00**	**9.00**

(1) Due to mid-year 2009 reductions, one Department Assistant II position was deleted.
(2) Equipment Rental funds .50 FTE's in Public Works Administration (560) and has 1.25 FTE's funded by Cemetery (144), Equipment Rental (551) and / or Transit (462).

BUDGET SUMMARY

Dept 560 Public Works Administration Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
633 Facility Maintenance	$543,280	$548,821	$429,217	$551,891	$572,071	104.2	103.7
639 Administration	551,559	608,600	406,330	584,540	561,044	92.2	96.0
640 Safety And Training	55,976	42,042	27,702	41,125	58,770	139.8	142.9
Total Expenditures	$1,150,816	$1,199,463	$863,249	$1,177,556	$1,191,886	99.4	101.2
Revenue Summary By Service Unit							
633 Facility Maintenance	$550,804	$561,821	$421,378	$561,821	$567,438	101.0	101.0
639 Administration	639,136	658,309	493,729	628,309	617,893	93.9	98.3
699 General Revenues	135,669	173,056	174,906	174,793	187,367	108.3	107.2
Total Revenues	$1,325,609	$1,393,186	$1,090,013	$1,364,923	$1,372,698	98.5	100.6

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	466,112	494,548	368,112	481,931	475,399	96.1	39.9
200 Personnel Benefits	147,540	150,068	105,499	152,462	140,672	93.7	11.8
Sub-Total Salaries and Benefits	613,652	644,616	473,610	634,393	616,070	95.6	51.7
300 Supplies	68,634	72,370	43,403	62,743	68,973	95.3	5.8
400 Other Services And Charges	412,710	426,305	296,694	425,249	450,468	105.7	37.8
900 Interfund Payment For Services	55,820	56,172	49,543	55,172	56,374	100.4	4.7
Total Expenditures	$1,150,816	$1,199,463	$863,249	$1,177,556	$1,191,886	99.4	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.

Salary And Benefits –In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity.

The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees' Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged. All of these changes net to an amount similar to the 2009 budget.

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 $130,102 for 2010, this line item shows an increase of $175 or 0.1% over the amended budget of $129,927.

Account 200 Personnel Benefits – Budgeted at $39,908 for 2010, this line item shows a decrease of $5 or 0.0% over the 2009 amended budget of $39,913.

Account 300 Supplies – Budgeted at $37,230 for 2010, these line items show a decrease of $398 or 1.1% over the 2009 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 2010, this line item shows no change over the 2009 amended budget. Professional services expenditures include fees for special human resources and technical engineering issues.

Account 470 Public Utilities – These accounts warrant mentioning because increases in costs for Power and Natural Gas account for most of the total increase in the 633 Service Unit in 2010. Budgeted at $80,000 in 2009, the cost for power is expected to rise $4,000 to $84,000 in 2010, and natural gas is expected to rise from a 2009 year-end estimate of $132,000 to $144,450 in 2010, a $12,450 increase.

Account 490 Miscellaneous – Budgeted at $1,500 for 2010, this line item shows a $3,500 decrease over the 2009 amended budget of $5,000. Miscellaneous expenditures include staff recruitment costs, workshop registrations, and freight charges.

Summary – Total expenditures for 2010 for this service unit are budgeted at $572,071. This is an increase of $23,250, or 4.2%, from the 2009 amended budget of $548,821. Total revenue is budgeted at $567,438 for 2010, or a 1.0% increase from the 2009 amended budget amount of $561,821.

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	2009 Amended Budget	% of Total Budget	2010 Proposed Budget	% of Total Budget	2010 Proposed vs. 2009 Amended
Parks	$55,110	9.8%	$55,661	9.8%	1.0%
Street and Traffic Engineering	151,943	27.1%	153,462	27.1%	1.0%
Irrigation	6,546	1.2%	6,612	1.2%	1.0%
Transit	87,812	15.6%	88,690	15.6%	1.0%
Refuse	42,460	7.6%	42,884	7.6%	1.0%
Water	85,834	15.9%	86,692	15.9%	1.0%
Equipment Rental	132,116	23.5%	133,437	23.5%	1.0%
Total	$561,821	100.0%	$567,438	100.0%	1.0%

SERVICE UNIT 633 – FACILITY MAINTENANCE

Service Unit - 633 Facility Maintenance	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$111,355	$119,927	$90,547	$118,733	$120,102	100.2	101.2
120 Overtime	11,732	10,000	15,957	16,000	10,000	100.0	62.5
140 Retirement/Termination Cashout	66	0	0	0	0	*	*
Total	123,152	129,927	106,504	134,733	130,102	100.1	96.6
200 Personnel Benefits	34,121	39,913	33,459	39,899	39,908	100.0	100.0
300 Supplies							
310 Office And Operating Supplies	38,311	31,230	25,903	30,500	31,230	100.0	102.4
320 Fuel Consumed	1,227	1,398	851	1,000	1,000	71.6	100.0
350 Small Tools And Equipment	1,181	5,000	829	2,000	5,000	100.0	250.0
Total	40,719	37,628	27,584	33,500	37,230	98.9	111.1
400 Other Services And Charges							
410 Professional Services	0	1,500	0	0	1,500	100.0	*
420 Communications	409	450	308	450	476	105.7	105.7
430 Transportation/Training	910	500	729	600	500	100.0	83.3
470 Public Utility Services	227,574	244,903	183,065	244,210	261,856	106.9	107.2
480 Repairs And Maintenance	115,403	88,000	77,238	98,000	98,000	111.4	100.0
490 Miscellaneous	849	5,000	329	500	1,500	30.0	300.0
Total	345,146	340,353	261,670	343,760	363,832	106.9	105.8
950 Interfund Opt Rental And Leases	142	1,000	0	0	1,000	100.0	*
Total Expenditures - Srv Unt 633	$543,280	$548,821	$429,217	$551,891	$572,071	104.2	103.7
Revenues							
360 Miscellaneous Revenues	$550,804	$561,821	$421,378	$561,821	$567,438	101.0	101.0
Total Revenues - Srv Unt 633	$550,804	$561,821	$421,378	$561,821	$567,438	101.0	101.0

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 $311,249 for 2010, this line item shows a decrease of $29,906 or 8.8% over the 2009 amended budget of $341,155. The decrease is due to the elimination of a Department Assistant II position in mid-year 2009.

Account 200 Personnel Benefits – Budgeted at $86,031 for 2010, this line shows a decrease of $15,530 or 15.3% over the 2009 amended budget of $101,561.

Account 300 Supplies – Budgeted at $28,243 for 2010, this line shows a decrease of $3,000 or 9.6% over the 2010 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 $80,148 for 2010, this line item shows an increase of $678 or 0.9% over the 2010 amended budget amount of $79,470.

Account 410 Professional Services – Consists of office equipment maintenance services, desktop publishing projects and special human resources services. The 2010 budget of $2,500 is the same as the 2009 budget.

Account 420 – Communications – Budgeted at $56,648 for 2010, these expenditures include primarily telephone costs, cell phone and postage costs. This is a $678, or 1.2%, increase over the 2009 amended budget of $55,970.

Account 430 Transportation – The following chart shows some of the major activities supported by this account. The 2010 budget amount of $1,500 is unchanged from the 2009 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 2010, this line item is unchanged from the 2009 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 2010.

Account 900 Interfund Payment for Services – Budgeted at $55,374 for 2010, this line item shows an increase of $202, or 0.4%, over the 2009 amended budget.

Accounts 340 Charges for Services and 360 Miscellaneous Revenues – Budgeted at $617,893 for 2010, this line item is $40,416 or 6.1% under the 2009 amended budget of $658,309. 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 2008 Budget	2009 Assessment	% of Total Budget	2010 Proposed Assessment	% of Total Budget
(131) Parks and Recreation	3%	$216,284	33%	$214,447	35%
(141) Streets & Traffic Engineering	3%	124,754	19%	89,002	14%
(144) Cemetery	3%	29,514	4%	22,809	4%
(462) Transit	3%	66,406	10%	67,070	11%
(471) Refuse and Recycling	3%	103,297	16%	104,330	17%
(551) Equipment Rental and Revolving	3%	118,054	18%	119,235	19%
Total Budget:	3%	658,309	100%	$616,893	100%

Summary – In total, the expenditures line items budgeted for 2010 at $561,044 show a decrease of $47,556 or 7.8% from the 2009 amended budget amount of $608,600, mainly due to reduced staffing.

SERVICE UNIT 639 – PUBLIC WORKS ADMINISTRATION

Service Unit - 639 Administration	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$310,585	$337,935	$232,190	$312,941	$308,749	91.4	98.7
120 Overtime	1,558	2,500	3,685	2,500	2,500	100.0	100.0
130 Special Pay	360	720	180	720	0	0.0	0.0
140 Retirement/Termination Cashout	0	0	7,572	7,572	0	*	0.0
Total	312,503	341,155	243,627	323,733	311,249	91.2	96.1
200 Personnel Benefits	93,401	101,561	65,676	103,687	86,031	84.7	83.0
300 Supplies							
310 Office And Operating Supplies	16,843	16,000	10,623	16,000	16,000	100.0	100.0
320 Fuel Consumed	0	243	0	243	243	100.1	100.0
350 Small Tools And Equipment	8,274	15,000	2,945	10,000	12,000	80.0	120.0
Total	25,117	31,243	13,568	26,243	28,243	90.4	107.6
400 Other Services And Charges							
410 Professional Services	3,021	2,500	2,145	2,500	2,500	100.0	100.0
420 Communications	40,614	55,970	20,583	55,970	56,648	101.2	101.2
430 Transportation/Training	1,396	1,500	125	1,500	1,500	100.0	100.0
440 Advertising	0	500	117	500	500	100.0	100.0
470 Public Utility Services	2,411	5,000	3,836	3,836	5,000	100.0	130.3
480 Repairs And Maintenance	5,328	4,500	5,004	2,500	4,500	100.0	180.0
490 Miscellaneous	12,091	9,500	2,107	8,900	9,500	100.0	106.7
Total	64,860	79,470	33,917	75,706	80,148	100.9	105.9
900 Interfund Payment For Services							
950 Interfund Opt Rental & Leases	23,863	21,766	16,137	21,766	20,298	93.3	93.3
960 Interfund Insurance Services	31,815	33,406	33,406	33,406	35,076	105.0	105.0
Total	55,678	55,172	49,543	55,172	55,374	100.4	100.4
Total Expenditures - Srv Unt 639	$551,559	$608,600	$406,330	$584,540	$561,044	92.2	96.0
Revenues							
340 Charges For Good And Services	$639,136	$658,309	$493,729	$628,309	$617,893	93.9	98.3
Total Revenues - Srv Unt 639	$639,136	$658,309	$493,729	$628,309	$617,893	93.9	98.3

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 open position was filled in 2009.

Account 100 Salaries and Wages – Budgeted at $34,048 for 2010, this line item shows an increase of $10,582 or 45.1% over the 2009 amended budget of $23,466. This service unit funds 50% of the Safety and Training Officer position. The remaining 50% comes from the Transit Division.

Account 200 Personnel Benefits – Budgeted at $14,733 for 2010, this line item shows an increase of $6,140 or 71.5% over the amended budget of $8,593.

Account 300 Supplies – Budgeted at $3,500 for 2010, this account is unchanged from the 2009 amended budget.

Account 400 Other Services and Charges – Budgeted at $6,489 for 2009, this line item shows an increase of $6 or 0.1% from the 2009 amended budget amount of $6,483.

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 $58,770 for 2010, this service unit shows an increase of $16,728 or 39.8% from the 2009 amended budget amount of $42,042.

SERVICE UNIT 640 – PUBLIC WORKS SAFETY PROGRAM

Service Unit - 640 Safety And Training	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$21,901	$22,466	$17,981	$22,466	$33,048	147.1	147.1
120 Overtime	1,205	1,000	0	1,000	1,000	100.0	100.0
140 Retirement/Termination Cashout	7,350	0	0	0	0	*	*
Total	30,457	23,466	17,981	23,466	34,048	145.1	145.1
200 Personnel Benefits	20,018	8,593	6,364	8,876	14,733	171.5	166.0
300 Supplies							
310 Office And Operating Supplies	858	1,000	131	1,000	1,000	100.0	100.0
350 Small Tools And Equipment	1,940	2,500	2,120	2,000	2,500	100.0	125.0
Total	2,798	3,500	2,251	3,000	3,500	100.0	116.7
400 Other Services And Charges							
410 Professional Services	135	1,000	0	1,000	1,000	100.0	100.0
420 Communications	901	1,283	18	1,083	1,289	100.5	119.0
430 Transportation/Training	142	600	412	600	600	100.0	100.0
490 Miscellaneous	1,526	3,600	676	3,100	3,600	100.0	116.1
Total	2,704	6,483	1,107	5,783	6,489	100.1	112.2
Total Expenditures - Srv Unt 640	$55,976	$42,042	$27,702	$41,125	$58,770	139.8	142.9

Service Unit 699 – General Revenues

Summary – Budgeted at $1,372,698 for 2010, these revenue line items show a decrease of $20,488 or 1.5% from the 2009 amended budget of $1,393,186.

SERVICE UNIT 699 – GENERAL REVENUE

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$135,669	$173,056	$174,793	$174,793	$187,367	108.3	107.2
360 Miscellaneous Revenues	0	0	113	0	0	*	*
Total Revenues - Srv Unt 699	$135,669	$173,056	$174,906	$174,793	$187,367	108.3	107.2

STREETS – 141

Director of Public Works — ***Chris Waarvick***
Street & Traffic Operations Manager — ***Joe Rosenlund***

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 356-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 $365 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.

Materials costs this past year have risen slightly but have been less volatile compared to the previous three years. Continued increases in asphalt prices along with reduction in REET2 income forced a significant reduction in our ability to repair pavement failures and apply preventative maintenance treatments to city streets in 2009.

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 90-miles of classified roadway and the 268-miles of residential streets. This program's 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 had been averaging over 20-miles of residential streets and 30 lanes-miles of arterial streets annually. REET2 funds were reduced from $400,000 to $250,000 for the purchase of materials required for this program. The residential street

program was reduced to patching and crack sealing only. We also reduced the amount of repair that should have been done on arterials in advance of the chip seal.

In addition, the crew repairs street sections with failing areas or potholes throughout the city of Yakima. There were eighteen large repair projects this year including North 16th Street south of River Road, North 7th Avenue – MLK to Pierce, 4th Avenue & Mead Road and Occidental – 80th Avenue to 85th Avenue. 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 DOC contract was cancelled at the end of May and is not expected to be renewed in 2010. Some of the work previously accomplished by the DOC crew will be done by city forces on an as needed basis. Curb and gutter repairs are contracted out to private companies. Sidewalk repairs/replacement is the responsibility of the adjacent property owner. The City's 50/50 sidewalk program provided a limited fund for the sharing of costs of repairs/replacements made to existing sidewalks. However, this program is not funded for 2010.

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	2008 Actual	2009 Amended Budget	2010 Proposed Budget
1261	Street & Traffic Operations Manager	1.00	1.00	1.00
8711	Street Maintenance Specialist (1)	20.00	20.00	19.00
8713	Street Maintenance Crew Leader	5.00	5.00	5.00
13302	Street Maintenance Supervisor	1.00	1.00	1.00
Total Personnel		**27.00**	**27.00**	**26.00**

(1) A vacant Street Maintenance Specialist position was eliminated in 2010.

BUDGET SUMMARY

Dept 141 Street Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
224 Street Cleaning	$396,403	$347,085	$261,873	$346,689	$335,742	96.7	96.8
521 Street Maintenance	2,167,831	2,301,295	1,721,921	2,223,592	2,220,875	96.5	99.9
522 Pedestrian And Bikeway Maint	210,103	191,096	92,795	113,068	60,931	31.9	53.9
524 Snow And Ice Control	468,067	415,739	290,014	413,918	365,851	88.0	88.4
529 Administration	196,616	251,260	194,300	240,207	225,262	89.7	93.8
645 Interfund Distribution	269,057	210,942	177,542	214,542	130,542	61.9	60.9
Total Expenditures	$3,708,076	$3,717,417	$2,738,445	$3,552,016	$3,339,202	89.8	94.0
Revenue Summary By Service Unit							
224 Street Cleaning	$0	$0	$0	$0	$200,000	*	*
521 Street Maintenance	1,306,335	1,358,760	922,234	1,208,760	1,208,760	89.0	100.0
522 Pedestrian And Bikeway Maint	2,250	0	10,010	9,960	0	*	0.0
524 Snow And Ice Control	91,834	0	(91,834)	0	0	*	*
645 Interfund Distribution	0	25,000	25,000	25,000	40,000	160.0	160.0
699 General Revenues	5,677,807	5,521,637	3,740,381	5,614,465	4,988,403	90.3	88.9
Total Revenues	$7,078,226	$6,905,397	$4,605,791	$6,858,185	$6,437,163	93.2	93.9

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	1,187,004	1,352,791	945,226	1,360,375	1,329,004	98.2	39.8
200 Personnel Benefits	478,365	504,794	346,228	489,996	461,124	91.4	13.8
Sub-Total Salaries and Benefits	1,665,369	1,857,585	1,291,454	1,850,371	1,790,128	96.4	53.6
300 Supplies	698,175	537,185	480,896	476,710	478,260	89.0	14.3
400 Other Services And Charges	228,388	243,152	107,582	156,840	80,453	33.1	2.4
500 Intergov Srvcs/Other Interfund	269,097	177,642	177,579	214,642	130,642	73.5	3.9
600 Capital Outlays	0	33,400	0	0	0	0.0	0.0
900 Interfund Payment For Services	847,047	868,452	680,933	853,452	859,719	99.0	25.8
Total Expenditures	$3,708,076	$3,717,417	$2,738,445	$3,552,016	$3,339,202	89.8	100.0

EXPLANATORY NARRATIVE

Street Maintenance work concentrated on several key program areas that provide major community services. Street cleaning services have increased over this past year in part because of the reduction in pavement maintenance has allowed more time for this activity. The limited 3- person night sweeping crew was eliminated to provide an increased effort on arterial street weed control. The more aggressive weed control campaign on arterial roadways has resulted in a noticeable improvement in street appearance and reduced weed intrusion into roadways and sidewalks.

Pavement surface maintenance programs of the Street Division since 2005 have improved nearly 90 linear miles (35%) of neighborhood streets. Over 28 linear miles (22%) of Arterial Streets have been surface treated since 2007. However, in 2009, very few residential streets received any surface treatment maintenance measures. The streets that were to be chipped sealed were crack-filled and received some minor patching to provide a minimal level of preventative maintenance. We will proceed in a similar fashion in 2010 unless funding levels change.

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. There is only one unpaved roadway segment remaining, Coolidge Avenue, which is expected to be paved through an Engineering project in 2010.

Salary And Benefits –In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity.

The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees' Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged. All of these changes net to an amount similar to the 2009 budget.

Service Unit 224 – Street Cleaning

Performance Statistics - Street Cleaning	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Maintenance Miles of Paved Streets	352	355	357
Sweeper Material (Tons)	15,000	15,000	15,000

Account 400 Landfill Charges – Yakima County is in the process of increasing fees for use of the landfill. The estimated increase will be in the range of 14% which would increase the landfill cost from $34,650 to $39,500. This is new information not reflected in these numbers. The final budget will be adjusted.

Account 950 Rentals / M & O Garage – This line item for 2010 reflects a decrease of $13,192 from the 2009 Estimated Year-End Budget of $143,081, a decrease of 9.2%. The decrease is the result of projected equipment maintenance charges for 2010 as provided by the Fleet Maintenance Manager.

Summary – Total expenditures for Service Unit 224 are budgeted for 2010 at $335,741. The decrease is $10,947 or 3.27% from the 2009 Estimated Year-End Budget of $346,689.

SERVICE UNIT 224 – STREET CLEANING

Service Unit - 224 Street Cleaning	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$154,744	$116,863	$86,020	$116,863	$118,248	101.2	101.2
120 Overtime	1,279	2,000	946	2,000	2,000	100.0	100.0
130 Special Pay	3,127	2,375	1,281	2,375	2,375	100.0	100.0
Total	159,149	121,238	88,246	121,238	122,623	101.1	101.1
200 Personnel Benefits	67,469	48,117	34,411	46,521	47,080	97.8	101.2
310 Office And Operating Supplies	763	0	1,264	1,200	1,500	*	125.0
470 Public Utility Services	44,859	34,650	30,640	34,650	34,650	100.0	100.0
950 Interfund Opt Rental And Leases	124,163	143,081	107,312	143,081	129,889	90.8	90.8
Total Expenditures - Srv Unt 224	$396,403	$347,085	$261,873	$346,689	$335,742	96.7	96.8

Service Unit - 224 Street Cleaning	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
340 Charges For Good And Services	$0	$0	$0	$0	$200,000	*	*
Total Revenues - Srv Unt 224	$0	$0	$0	$0	$200,000	*	*

Service Unit 521 – Street Maintenance

Performance Statistics - Street Maintenance	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Miles of Paved Street Maintained	352	355	357
Miles Sealed Residential	22.7	0.5	0.0
Seal Coated Arterials Lane Miles	15.5	31.5	25.0
Miles Crack Filled and Level Coursed	50	50	50
Miles of Dirt Streets and Alleys Graded/Graveled	26	26	26
Miles of Bituminous Surface Treatment on Unpaved Streets	3.1	0.0	0.0
Dust Abatement Tons of Material Applied	15	15	0

This is the primary service unit for the Street Operation Division performing general maintenance, work on street shoulders and drains, vegetation control, litter control, and work for other divisions. This budget includes the only line item for fuel used in all street operations.

Account 110 Salaries and Wages – This line item for 2010 is budgeted at $894,340 and has decreased $25,480 or 2.8% from the 2009 projected year-end estimate of $919,820. The decrease is due to the vacant Street Maintenance Specialist position that was eliminated.

Account 120 Overtime – This line item was 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 2010 are expected to remain at $14,400.

Account 200 Personnel Benefits – This line item for 2010 is $329,984 and reflects a decrease of $17,173 or 4.9% below the 2009 Estimated Year-End Budget of $347,157. The reasons for the decrease are discussed above.

Account 300 Supplies – This line item for 2010 is $360,410 and reflects an 11.6% decrease of $47,375 from the 2009 amended budget of $407,785. This budget reflects the on-going reduction in REET2 income as well as reduced price in fuel costs. 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 continued price increases of oil based products places additional stress on the budget in this area. We have little reserve materials in many of these commodities.

Account 320 Fuel – This line item for 2010 is $110,000 which represents a 32.6% decrease over the 2009 amended budget of $163,375.

Account 400 Other Services & Charges – This line item for 2010 is $32,392 and reflects a 19% decrease of $7,614 from the 2009 amended budget of $40,006. The reduction comes from Professional

Services and Operating Rentals & Leases line items. These items cover the cost of hiring specialty contractors and renting equipment not available in our fleet.

Account 950 Interfund Opt. Rentals and Leases – This line item for 2010 is a $23,557 or a 4.3% increase from the 2009 year-end estimate of $546,227to $569,784. The increase is based on figures supplied by the Fleet Manager for fleet replacement contributions and maintenance and operation costs, and reflects funds to pay for equipment rental.

Summary -This service unit reflects a 3.5% decrease from the 2009 amended budget of $2,301,295 to $2,220,875 for 2010. The projected decrease is largely related to the reduction in operating supplies and fuel.

Account 330 Intergovernmental Revenue – State Gas Tax revenue for 2010 is estimated at $1,200,000. This source of revenue is based on a state per capita formula and has decreased 11% from the 2009 amended budget of $1,350,000.

SERVICE UNIT 521 – STREET MAINTENANCE

Service Unit - 521 Street Maintenance	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$766,696	$921,035	$655,001	$919,820	$894,340	97.1	97.2
120 Overtime	8,925	14,400	5,014	13,600	14,400	100.0	105.9
130 Special Pay	28,102	12,008	12,630	18,215	18,215	151.7	100.0
140 Retirement/Termination Cashout	0	0	4,436	4,026	0	*	0.0
Total	803,723	947,443	677,081	955,661	926,955	97.8	97.0
200 Personnel Benefits							
200 Personnel Benefits	309,971	358,484	246,697	347,157	329,984	92.1	95.1
280 Clothing And Miscellaneous	3,306	1,250	997	1,250	1,250	100.0	100.0
Total	313,277	359,734	247,694	348,407	331,234	92.1	95.1
300 Supplies							
310 Office And Operating Supplies	304,928	236,410	290,960	242,660	244,410	103.4	100.7
320 Fuel Consumed	162,289	163,375	75,543	100,000	110,000	67.3	110.0
350 Small Tools And Equipment	4,304	8,000	1,520	5,000	6,000	75.0	120.0
Total	471,521	407,785	368,023	347,660	360,410	88.4	103.7
400 Other Services And Charges							
410 Professional Services	11,873	12,000	2,950	5,000	7,500	62.5	150.0
420 Communications	5,083	4,356	2,495	4,356	5,242	120.4	120.4
430 Transportation/Training	1,472	950	605	950	950	100.0	100.0
450 Operating Rentals And Leases	5,671	18,000	4,989	10,000	14,000	77.8	140.0
480 Repairs And Maintenance	271	2,500	795	2,500	2,500	100.0	100.0
490 Miscellaneous	4,041	2,200	3,678	2,731	2,200	100.0	80.6
Total	28,412	40,006	15,512	25,537	32,392	81.0	126.8
530 State/County Taxes & Assessment	40	100	37	100	100	100.0	100.0
950 Interfund Opt Rental And Leases	550,858	546,227	413,575	546,227	569,784	104.3	104.3
Total Expenditures - Srv Unt 521	$2,167,831	$2,301,295	$1,721,921	$2,223,592	$2,220,875	96.5	99.9
Revenues							
330 Intergovernmental Revenues	$1,306,335	$1,350,000	$922,234	$1,200,000	$1,200,000	88.9	100.0
340 Charges For Good And Services	0	8,760	0	8,760	8,760	100.0	100.0
Total Revenues - Srv Unt 521	$1,306,335	$1,358,760	$922,234	$1,208,760	$1,208,760	89.0	100.0

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 weed spraying on arterial roads was increased significantly in 2009 with excellent results. However, the Department of Corrections program was eliminated after May of 2009 to cover budget shortfalls. These crews may be used periodically in 2010 on an as-needed basis.

Account 410 Professional Services – Funding for this line item in 2010 has been eliminated. The two programs that will be eliminated are 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 was cancelled at the end of May 2009 as a cost-containment measure.

Summary – This service unit for 2010 has decreased expenditures of $130,165 or 68.1% from the 2009 amended budget of $191,096 to $60,931. The decrease is a cost containment measure.

SERVICE UNIT 522 – PEDESTRIAN / BIKEWAY MAINTENANCE

Service Unit - 522 Pedestrian & Bikeway Maint	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$37,634	$38,792	$28,702	$38,792	$38,994	100.5	100.5
120 Overtime	1,073	200	247	200	200	100.0	100.0
130 Special Pay	1,770	2,302	751	2,302	2,302	100.0	100.0
Total	40,477	41,294	29,700	41,294	41,496	100.5	100.5
200 Personnel Benefits	19,615	15,803	11,338	15,275	15,434	97.7	101.1
310 Office And Operating Supplies	0	4,000	0	2,500	4,000	100.0	160.0
410 Professional Services	150,011	130,000	51,757	54,000	0	0.0	0.0
550 Interfund Subsidies	0	0	0	0	0	*	*
Total Expenditures - Srv Unt 522	$210,103	$191,096	$92,795	$113,068	$60,931	31.9	53.9
Revenues							
340 Charges For Good And Services	$2,250	$0	$10,010	$9,960	$0	*	0.0
Total Revenues - Srv Unt 522	$2,250	$0	$10,010	$9,960	$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 2010 has decreased $5,929 or 3.8% from the 2009 projected year-end budget of $157,785 to $151,856. Salary decreases are discussed earlier in the narrative.

Account 120 Overtime - This line item will remain constant in 2010 at $35,000 with no increase over the 2009 budget.

Account 310 Office and Operating Supplies – This line item for 2009 Estimated Year-end Budget is $125,350. The 2010 budget projection is $112,350, a reduction of 10.4%. 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 2010 budget is $5,000 which is a $25,000 reduction (83.3%) from the 2009 year end estimate of $30,000. This line item varies greatly each year, as it is based on weather conditions. The funds pay for private contractors that are hired to augment city crews during large storm events.

SERVICE UNIT 524 – SNOW AND ICE CONTROL

Service Unit - 524 Snow And Ice Control	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$134,312	$157,785	$112,541	$157,785	$151,856	96.2	96.2
120 Overtime	39,654	35,000	15,280	35,000	35,000	100.0	100.0
130 Special Pay	5,964	5,100	2,531	5,100	5,100	100.0	100.0
Total	179,930	197,885	130,352	197,885	191,956	97.0	97.0
200 Personnel Benefits	62,246	62,504	48,053	60,683	56,545	90.5	93.2
310 Office And Operating Supplies	225,891	125,350	111,610	125,350	112,350	89.6	89.6
410 Professional Services	0	30,000	0	30,000	5,000	16.7	16.7
Total Expenditures - Srv Unt 524	$468,067	$415,739	$290,014	$413,918	$365,851	88.0	88.4
Revenues							
330 Intergovernmental Revenues	$91,834	$0	($91,834)	$0	$0	*	*
Total Revenues - Srv Unt 524	$91,834	$0	($91,834)	$0	$0	*	*

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 2009, one-half of the Street and Traffic Operations Manager expenses were shared with Traffic Engineering/Traffic Operations. The 2010 budget continues that practice. The Division Manager position was filled in April. This service unit for 2010 has decreased from the 2009 amended budget of $240,207 to $225,262 due largely to reductions in the Interfund Administrative charges.

SERVICE UNIT 529 – ADMINISTRATION

Service Unit - 529 Administration	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
110 Salaries And Wages	$3,725	$44,932	$19,847	$44,298	$45,974	102.3	103.8
200 Personnel Benefits	15,758	18,637	4,733	19,111	10,831	58.1	56.7
310 Office And Operating Supplies	0	50	0	0	0	0.0	*
400 Other Services And Charges							
410 Professional Services	4,795	5,000	8,541	10,000	5,000	100.0	50.0
420 Communications	14	202	11	209	216	107.0	103.4
430 Transportation/Training	0	950	0	400	850	89.5	212.5
490 Miscellaneous	297	2,345	1,121	2,045	2,345	100.0	114.7
Total	5,106	8,497	9,673	12,654	8,411	99.0	66.5
900 Interfund Payment For Services							
960 Interfund Insurance Services	97,857	102,750	102,750	102,750	107,888	105.0	105.0
990 Interfund Administrative Charges	74,169	76,394	57,296	61,394	52,158	68.3	85.0
Total	172,026	179,144	160,046	164,144	160,046	89.3	97.5
Total Expenditures - Srv Unt 529	$196,616	$251,260	$194,300	$240,207	$225,262	89.7	93.8

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 ($47,000), PW contribution ends in 2010. The total 2010 debt service is $130,542.

Account 630 Improvement other than Buildings – This line item will be unfunded in 2010. The $33,400 in 2009 amended budget was to go toward the Pavement Rehabilitation Project for the Public Works Complex but was cut as a cost containment measure.

SERVICE UNIT 645 – INTERFUND DISTRIBUTION

Service Unit - 645 Interfund Distribution	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
550 Interfund Subsidies	$269,057	$177,542	$177,542	$214,542	$130,542	73.5	60.9
630 Improvements Other Than Building	0	33,400	0	0	0	0.0	*
Total Expenditures - Srv Unt 645	$269,057	$210,942	$177,542	$214,542	$130,542	61.9	60.9
Revenues							
390 Other Financing Sources	$0	$25,000	$25,000	$25,000	$40,000	160.0	160.0
Total Revenues - Srv Unt 645	$0	$25,000	$25,000	$25,000	$40,000	160.0	160.0

Service Unit 699 – General Revenues

Account 270 Estimated Beginning Fund Balance – The 2010 estimated beginning fund balance is budgeted at $1,260,353. This amount is a function of 2009 year-end estimates beginning balance, plus estimated revenues, less estimated expenditures. The 2010 projected beginning balance is an 9.8% increase from the 2009 beginning balance of $1,147,587.

Account 310 Taxes – Revenue from this line item has decreased 14% or $606,000. This revenue source is from Property Tax allocations and is budgeted in 2010 at $3,708,000.

Account 360 Miscellaneous Revenue – This line item is projected to remain constant with the 2009 projected year-end budget of $20,050. This revenue source is largely interest income.

Summary – General revenues for 2010 are estimated to decrease $626,062 or 9.7% from the 2009 projected year-end budget of $5,614,465 to $4,988,403.

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$1,386,069	$1,147,587	$1,372,651	$1,372,651	$1,260,353	109.8	91.8
310 Taxes	4,229,462	4,314,000	2,367,650	4,221,750	3,708,000	86.0	87.8
360 Miscellaneous Revenues	62,277	60,050	79	20,064	20,050	33.4	99.9
Total Revenues - Srv Unt 699	$5,677,807	$5,521,637	$3,740,381	$5,614,465	$4,988,403	90.3	88.9

TRAFFIC ENGINEERING – 133

Director of Public Works — ***Chris Waarvick***
Street & Traffic Operations Manager — ***Joe Rosenlund***

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, grant applications, traffic studies, and coordination with other city divisions, committees, associations, businesses, school districts and citizens.

Maintaining existing facilities is our primary function. Well functioning traffic signals and street lighting are critical to maintaining safe and efficient flow of traffic. 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 to be replaced with LED fixtures. The use of LED fixtures result in an estimated 62% savings in power and energy costs where installed. In addition to reduced power use, LED's have reduced maintenance due to their longer service expectancy. Solar powered beacons are also used whenever possible to reduce installation cost and ongoing power bills.

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 normally 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. The city maintains over 23,000 signs, which are subject to environmental damage, vandalism and collision knockdowns. Damaged sign plates are recycled for reuse whenever possible to minimize material expenditures. In addition, new signs are placed each year in response to citizen calls, operational and safety improvements, 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. Areas receiving the most attention are school zones and arterial roadways. 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 traffic and winter wear from 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	2008 Actual	2009 Amended Budget	2010 Proposed Budget
4221	Signal Technician I (1)	2.00	2.00	1.00
4222	Signal Technician II	1.00	1.00	1.00
4223	Signal Technician III	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
8151	Traffic Sign Supervisor (2)	1.00	1.00	0.00
8663	Traffic Sign Specialist (3)	4.50	5.00	5.00
8664	Senior Traffic Sign Specialist	2.00	1.00	1.00
11103	Supervising Traffic Engineer (4)	1.00	1.00	0.00
11301	Traffic Operations Supervisor	1.00	1.00	1.00
Total Personnel (5)		**16.50**	**16.00**	**13.00**

(1) A Traffic Signal Technician I position was eliminated in 2009.
(2) The Traffic Sign Supervisor position was eliminated in 2009.
(3) 2009 Policy Issue to increase two 3/4 time positions to full time.
(4) The vacant Supervising Traffic Engineer position was eliminated in 2009.
(5) .50 FTE's are funded by Streets (141).

BUDGET SUMMARY

Dept 133 Traffic Engineering Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
116 Public Area Lighting	$406,501	$421,481	$305,336	$409,164	$383,363	91.0	93.7
525 Traffic Control	1,094,371	1,238,906	792,655	1,132,682	1,118,245	90.3	98.7
526 Traffic Engineering	348,172	421,547	188,060	322,956	278,262	66.0	86.2
639 Administration	202,292	206,997	156,921	201,997	197,335	95.3	97.7
646 Interfund Payments	62,283	68,484	44,498	67,877	62,637	91.5	92.3
Total Expenditures	$2,113,619	$2,357,416	$1,487,470	$2,134,676	$2,039,841	86.5	95.6
Revenue Summary By Service Unit							
525 Traffic Control	$0	$0	$0	$30,000	$0	*	0.0
644 Outside Agency Billings	21,126	2,000	5,037	3,860	2,000	100.0	51.8
646 Interfund Payments	27,525	5,000	6,861	5,000	5,000	100.0	100.0
699 General Revenues	67,470	0	0	50,000	50,000	*	100.0
Total Revenues	$116,120	$7,000	$11,898	$88,860	$57,000	814.3	64.2

Dept 133 Traffic Engineering Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	789,588	924,861	507,042	760,151	745,323	80.6	36.5
200 Personnel Benefits	286,383	318,487	178,068	305,169	256,256	80.5	12.6
Sub-Total Salaries and Benefits	1,075,971	1,243,349	685,110	1,065,320	1,001,579	80.6	49.1
300 Supplies	343,759	345,268	255,647	323,172	329,140	95.3	16.1
400 Other Services And Charges	475,250	542,963	338,086	525,348	479,258	88.3	23.5
600 Capital Outlays	0	0	37,577	0	0	*	0.0
900 Interfund Payment For Services	218,639	225,835	171,050	220,835	229,865	101.8	11.3
Total Expenditures	$2,113,619	$2,357,416	$1,487,470	$2,134,676	$2,039,841	86.5	100.0

EXPLANATORY NARRATIVE

Salary And Benefits – In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity.

The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees' Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged. All of these changes net to an amount similar to the 2009 budget.

Service Unit 116 – Public Area Lighting

Performance Statistics - Public Area Lighting	2008 Actual	2009 Amended Budget	2010 Proposed Budget
City High Pressure Sodium Street Lights in Service [1]	4,000	4,800	4,800

(1) Inventory has not been updated for annexations, new developments or construction projects.

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 2010. The preventative maintenance program for the City's street light system has been successful in minimizing call outs for street light repairs. Individual citizen requests for new street lights have increased, as areas annexed into the City often do not have streetlights. However, approximately only 6 new streets lights can be 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 a high rate of 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. Most of the higher wattage, less energy efficient street lights on arterial roadways will be converted to LED technology through the federal ARRA stimulus grant program.

Account 110 Salaries and Wages – This line item for 2010 has decreased 10.1% or $5,630 from the projected year-end estimate of $55,567 to $49,937. This reduction reflects a cut in FTE's assigned to this work.

Account 200 Personnel Benefits – This line item for 2010 reflects a decrease of 10% or $1,824 from the projected year-end budget of $18,213 to $16,389. The increase is reflective of rate adjustments previously discussed in this budget narrative.

Account 320 Fuel – The 2010 fuel budget for this service unit is $11,184 which is a 27.3% decrease from the 2009 amended budget amount of $15,387 due to lower fuel prices compared to the previous year.

Account 470 Public Utility Services – This line item for 2010 reflects a decrease of $22,989 from the 2009 projected year-end budget of $282,989 to $260,000. This is an 8.1% decrease reflects the energy saving from replacing existing street lights with LED lights.

Summary – This service unit for 2010 reflects a decrease of $25,801 from the 2009 year-end budget of $409,164 to $383,363. This is a 6.3% decrease, primarily due to an energy savings from converting street lights to LED.

SERVICE UNIT 116 – PUBLIC AREA LIGHTING

Service Unit - 116 Public Area Lighting	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$62,075	$55,730	$41,737	$55,567	$49,937	89.6	89.9
120 Overtime	537	500	244	300	500	100.0	166.7
130 Special Pay	1,645	1,600	994	1,600	1,600	100.0	100.0
Total	64,257	57,830	42,975	57,467	52,037	90.0	90.6
200 Personnel Benefits	18,790	18,783	14,053	18,213	16,389	87.3	90.0
300 Supplies							
310 Office And Operating Supplies	18,578	29,198	24,694	25,000	25,000	85.6	100.0
320 Fuel Consumed	14,821	15,387	6,659	8,200	11,184	72.7	136.4
Total	33,399	44,585	31,353	33,200	36,184	81.2	109.0
400 Other Services And Charges							
470 Public Utility Services	269,883	282,989	211,068	282,989	260,000	91.9	91.9
480 Repairs And Maintenance	18,616	15,500	4,543	15,500	15,500	100.0	100.0
Total	288,498	298,489	215,611	298,489	275,500	92.3	92.3
950 Interfund Opt Rental And Leases	1,557	1,794	1,344	1,794	3,253	181.3	181.3
Total Expenditures - Srv Unt 116	$406,501	$421,481	$305,336	$409,164	$383,363	91.0	93.7

Service Unit 525 – Traffic Control

Performance Statistics - Traffic Control	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Traffic signs under maintenance			
Warning	1,750	1,800	1,850
Regulatory	10,200	10,400	10,600
Other	12,300	13,500	13,700
Total Traffic Signs Under Maintenance	24,000	25,500	26,150
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 2010 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 signal controllers, conflict monitors, load switches, fans, filters, lamps, signal heads, detection equipment, wire, back-plates, brackets, conduits 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, as needed.

Account 110 Salaries and Wages – This line item for 2010 has decreased $3,657 or 0.8% from the 2009 projected year-end budget of $482,404 to $478,747. The change is due to the elimination of temporary workers and a shift in FTE hours assigned to this task.

Account 200 Personnel Benefits – This line item has decreased 15.7% from the 2009 projected year-end budget of $196,667 to $165,723. This is due to changes previously discussed.

Account 310 Office and Operating – This line item remains unchanged from 2009 at $270,572.

Account 320 Fuel – This line item has been decreased 27.2% from the 2009 amended budget of $15,357 to $11,184 mostly due to lower fuel prices.

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. Most positions require continuing education to maintain specialized certifications. Contemplated meetings in 2010 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	Streets & Traffic Operations Manager, 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	Streets & Traffic Operations Manager and/or Technical Staff
University of Washington, Washington State University, And Other Similar Entities	Administrative/Technical Short Courses in Seattle and Supervisors Training	Traffic Operations Supervisor, and/or Appropriate Staff
Traffic System Training Courses Per New Controllers and Traffic Control Equipment	Technical Courses and Training	Appropriate Staff

Account 470 Public Utility Services – This line item for 2010 reflects a $6,284 or 5% increase from the 2009 projected year-end budget of $125,670 to $131,954. The increase is due to increased inventory and electrical costs for traffic signals.

Account 480 Repairs and Maintenance – This line item for 2010 is 12,000 reduced from $14,000 in 2009. This line item funds repairs/replacements on existing traffic signal equipment.

Account 950 Interfund Opt. Rental and Leases – This line item for 2010 has increased $12,233 or 71.8% from $17,044 to $29,277 compared to the 2009 projected year-end budget. The increase is based on figures supplied by the Fleet Manager for fleet replacement contributions and maintenance and operation costs, and reflects funds to pay for equipment rental.

Summary – This service unit for 2010 reflects a decrease of $14,437 from the 2009 estimated year-end budget of $1,132,682 to $1,118,245. This is a 1.3% decrease. The decrease is due to adjustments in staffing.

SERVICE UNIT 525 – TRAFFIC CONTROL

Service Unit - 525 Traffic Control	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$429,455	$553,110	$294,864	$463,931	$459,874	83.1	99.1
120 Overtime	13,831	8,800	5,149	8,400	8,800	100.0	104.8
130 Special Pay	10,743	10,073	8,274	10,073	10,073	100.0	100.0
140 Retirement/Termination Cashout	1,371	0	0	0	0	*	*
Total	455,399	571,983	308,287	482,404	478,747	83.7	99.2
200 Personnel Benefits							
200 Personnel Benefits	181,061	200,100	108,560	194,982	165,223	82.6	84.7
280 Clothing And Miscellaneous	1,684	500	2,213	1,685	500	100.0	29.7
Total	182,746	200,600	110,773	196,667	165,723	82.6	84.3
300 Supplies							
310 Office And Operating Supplies	283,513	272,126	212,251	270,572	270,572	99.4	100.0
320 Fuel Consumed	14,821	15,357	6,659	8,200	11,184	72.8	136.4
350 Small Tools And Equipment	6,241	6,000	920	4,000	4,000	66.7	100.0
Total	304,575	293,483	219,830	282,772	285,756	97.4	101.1
400 Other Services And Charges							
420 Communications	10,154	9,239	5,135	9,239	8,002	86.6	86.6
430 Transportation/Training	1,406	1,900	1,190	1,900	1,800	94.7	94.7
450 Operating Rentals And Leases	0	2,000	1,154	2,000	2,000	100.0	100.0
470 Public Utility Services	111,142	125,670	84,703	125,670	131,954	105.0	105.0
480 Repairs And Maintenance	11,212	14,000	10,058	12,000	12,000	85.7	100.0
490 Miscellaneous	2,947	2,986	1,164	2,986	2,986	100.0	100.0
Total	136,861	155,795	103,404	153,795	158,741	101.9	103.2
640 Machinery And Equipment	0	0	37,577	0	0	*	*
950 Interfund Opt Rental And Leases	14,791	17,044	12,784	17,044	29,277	171.8	171.8
Total Expenditures - Srv Unt 525	$1,094,371	$1,238,906	$792,655	$1,132,682	$1,118,245	90.3	98.7
Revenues							
330 Intergovernmental Revenues	$0	$0	$0	$30,000	$0	*	0.0
Total Revenues - Srv Unt 525	$0	$0	$0	$30,000	$0	*	0.0

Service Unit 526 – Traffic Engineering

Performance Statistics - Traffic Engineering	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Update Traffic Counts on Arterial Streets (in segments)	223	230	250
Monitor signalized intersections/flashers for efficiency & safety	150	150	150
Number of Street Segment Traffic Counts	75	75	100
Concurrency Applications	23	5	0
Corrective or citizen request Work Orders generated	55	70	90

The Traffic Engineering Service Unit 526 is responsible for traffic studies, collision analysis, collection of transportation system data, traffic impact reviews for proposed developments, 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, and grant applications. Staff continues to support the Pedestrian/Bicycle Committee and implementation of the city-wide Transportation Plan, such as the Speed Limit study. The Pavement Management System is being replaced with a new program that will evaluate conditions of all city streets and not just arterial

roadways. A traffic study for the 40th Avenue corridor is being started. 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 operations at arterial intersections and school safety enhancements remain the highest priorities.

Account 110 Salaries and Wages – This line item for 2010 reflects a decrease of $1,659 or 1% from the 2009 projected year-end budget of $170,063 to $168,404. The year-end budget reflects the loss of the Supervising Traffic Engineer position.

Account 200 Personnel Benefits – This line item for 2010 reflects a decrease of $14,947 or 20.4% from the projected year-end budget of $73,205 to $58,258.

Account 300 Supplies and Small Tools - This line item will remain at the same rate in 2010 as it was in 2009 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 portion of this item is proposed to be used to extend to the south the limits of the traffic study of North 40th Avenue between Englewood to River Road begun October 2009. This line item was $68,000 in 2009 and will be reduced $28,000 (41.2%) to $40,000 in 2010.

Summary – This service unit for 2010 reflects a decrease of $44,694 or 13.8% from the 2009 projected year-end budget estimate of $322,262 to $278,262.

SERVICE UNIT 526 – TRAFFIC ENGINEERING

Service Unit - 526 Traffic Engineering	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$215,827	$243,515	$122,595	$169,063	$167,404	68.7	99.0
120 Overtime	788	1,000	388	1,000	1,000	100.0	100.0
140 Retirement/Termination Cashout	6,920	0	0	0	0	*	*
Total	223,535	244,515	122,982	170,063	168,404	68.9	99.0
200 Personnel Benefits							
200 Personnel Benefits	69,165	81,530	41,716	73,005	58,058	71.2	79.5
280 Clothing And Miscellaneous	0	200	0	200	200	100.0	100.0
Total	69,165	81,730	41,716	73,205	58,258	71.3	79.6
300 Supplies							
310 Office And Operating Supplies	4,709	2,200	730	2,200	2,200	100.0	100.0
350 Small Tools And Equipment	1,075	5,000	3,734	5,000	5,000	100.0	100.0
Total	5,784	7,200	4,463	7,200	7,200	100.0	100.0
400 Other Services And Charges							
410 Professional Services	47,357	83,615	16,111	68,000	40,000	47.8	58.8
430 Transportation/Training	1,206	1,188	419	1,188	1,100	92.6	92.6
490 Miscellaneous	1,124	3,300	2,368	3,300	3,300	100.0	100.0
Total	49,687	88,103	18,897	72,488	44,400	50.4	61.3
Total Expenditures - Srv Unt 526	$348,172	$421,547	$188,060	$322,956	$278,262	66.0	86.2

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 2010 reflects an increase of 1% from the 2009 projected year-end estimate and budget of $151,943 to $153,462. This increase is the result of analysis completed by the Fleet Manager.

Account 990 Interfund Administrative Charge – This line item for 2010 is budgeted at $36,844. This charge pays for administrative support to the Streets and Traffic Operations and is a 15% decrease.

Summary – This service unit for 2010 reflects a decrease of $4,662 from the 2009 projected year-end estimate and budget of $201,997 to $197,335 and is a 2.3% decrease.

SERVICE UNIT 639 – ADMINISTRATION

Service Unit - 639 Administration	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
900 Interfund Payment For Services							
960 Interfund Insurance Services	$6,376	$6,694	$6,694	$6,694	$7,029	105.0	105.0
980 Interfund Garage/Plant Charges	148,964	151,943	113,957	151,943	153,462	101.0	101.0
990 Interfund Administrative Charges	46,952	48,360	36,270	43,360	36,844	76.2	85.0
Total Expenditures - Srv Unt 639	$202,292	$206,997	$156,921	$201,997	$197,335	95.3	97.7

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 – Concurrency reviews have been temporarily moved to the Planning Department. Revenue collected from Concurrency Reviews and other similar work in 2010 is projected at $2000.

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 $705 to cover the cost of replacing or repairing these items in 2009.

SERVICE UNIT 644 – OUTSIDE AGENCY BILLINGS

Service Unit - 644 Outside Agency Billings	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
340 Charges For Good And Services	$5,500	$2,000	$4,250	$3,250	$2,000	100.0	61.5
390 Other Financing Sources	15,626	0	787	610	0	*	0.0
Total Revenues - Srv Unt 644	$21,126	$2,000	$5,037	$3,860	$2,000	100.0	51.8

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 2010 it is estimated that the Traffic Engineering unit will be reimbursed $5,000 for services.

SERVICE UNIT 646 – INTERFUND PAYMENTS

Service Unit - 646 Interfund Payments	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$44,202	$48,827	$31,403	$48,511	$44,430	91.0	91.6
120 Overtime	1,149	1,000	610	1,000	1,000	100.0	100.0
130 Special Pay	1,045	706	786	706	706	100.0	100.0
Total	46,397	50,533	32,798	50,217	46,136	91.3	91.9
200 Personnel Benefits	15,682	17,375	11,526	17,083	15,885	91.4	93.0
420 Communications	204	576	174	576	616	107.0	107.0
Total Expenditures - Srv Unt 646	$62,283	$68,484	$44,498	$67,877	$62,637	91.5	92.3
Revenues							
340 Charges For Good And Services	$27,525	$5,000	$6,861	$5,000	$5,000	100.0	100.0
Total Revenues - Srv Unt 646	$27,525	$5,000	$6,861	$5,000	$5,000	100.0	100.0

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
360 Miscellaneous Revenues	$40	$0	$0	$0	$0	*	*
390 Other Financing Sources	67,430	0	0	50,000	50,000	*	100.0
Total Revenues - Srv Unt 699	$67,470	$0	$0	$50,000	$50,000	*	100.0

TRANSIT – 462

Director of Public Works — ***Chris Waarvick***
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. Beginning with our 2009 fall/winter service period, a bus route was extended into the Terrace Heights area to link the Pacific Northwest University campus, Riverside Christian School and Snokist Grower's Fruit Packers into the Yakima Transit system.

There are 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 time period.

These established bus routes cover residential and 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 Transportation Services (TCT) The annual budgeted allocation for this contractor in current year 2010 is $1,111,000; the same as in the current year 2009 budget.

In an effort to control the escalating costs associated with this service, the City of Yakima continues to lease TCT its paratransit vehicle fleet. In 2009, we added several new vehicles to the program which all have manufacture's warranties and are more fuel efficient. We are also providing all the fuel and insurance coverage. By having a contract with these incentives, Yakima Transit was able to provide service at or below similar operating levels with other statewide transit providers. A one to two year contract extension is expected to be signed by current year 2010.

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 in those areas.

The Vanpool program in 2009 continues to grow in ridership and the number of vans on the road; the result of higher fuel prices that daily commuters have to pay. Yakima Transit added seven new vans to their fleet this past year that were purchased on a State mobility grant. All of those units are ready which brings the fleet size to over thirty vehicles.

The City of Yakima's Transit Committee has conducted two Public Hearings during the fall of 2008 on the prospect of raising the daily/monthly transit fares. The Yakima City Council then voted to implement a cash fare increase at the beginning of 2009. They did, however, agree to keep the monthly pass fares at the same current level of $5.00/$12.00/$17.00. The adult fare was raised to 75 cents, student's went to 50 cents while the senior fare was raised a dime to 35 cents.

With our operating costs continuing to increase, additional revenues were needed to offset the shortfalls in our budget. The last general fare increase was in 1995.

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, Yakima Transit'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	2008 Actual	2009 Amended Budget	2010 Proposed Budget
1262	Transit Manager	1.00	1.00	1.00
14201	Transit Operations Supervisor	1.00	1.00	1.00
14202	Transit Field Operations Supervisor	1.00	1.00	1.00
20101	Marketing & Program Administrator	1.00	1.00	1.00
20102	Transit Project Planner	1.00	1.00	1.00
22101	Transit Operator	36.75	36.00	36.00
22102	Transit Dispatcher	4.00	4.00	4.00
23101	Transit Service Worker	2.00	2.00	2.00
23102	Transit Vehicle Cleaner	1.50	1.50	1.50
24101	Transit Department Assistant II	1.50	1.50	1.50
Total Personnel (1)		**50.75**	**50.00**	**50.00**

(1) Transit funds 1.50 FTE's in Police (031) and / or Public Works Administration (560).

BUDGET SUMMARY

Dept 462 Transit Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
512 City Transit	$4,865,343	$4,902,067	$3,292,307	$4,499,272	$4,661,326	95.1	103.6
514 Specialized Trans. Services	1,391,523	1,435,491	896,965	1,292,500	1,388,215	96.7	107.4
519 Administration	1,058,895	1,122,549	879,790	1,111,824	1,150,912	102.5	103.5
Total Expenditures	$7,315,761	$7,460,107	$5,069,061	$6,903,596	$7,200,452	96.5	104.3
Revenue Summary By Service Unit							
512 City Transit	$2,787,566	$2,418,000	$645,965	$2,636,394	$2,653,500	109.7	100.7
513 Special Transit Operations	0	1,000	0	1,000	1,000	100.0	100.0
514 Specialized Trans. Services	44,286	168,491	95,359	137,500	137,500	81.6	100.0
699 General Revenues	5,070,665	5,230,574	3,978,638	4,740,857	4,936,255	94.4	104.1
Total Revenues	$7,902,518	$7,818,065	$4,719,962	$7,515,751	$7,728,255	98.9	102.8

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	2,430,385	2,455,954	1,793,701	2,436,980	2,516,360	102.5	35.0
200 Personnel Benefits	980,386	1,022,944	692,379	997,146	1,017,924	99.5	14.1
Sub-Total Salaries and Benefits	3,410,771	3,478,899	2,486,080	3,434,126	3,534,284	101.6	49.1
300 Supplies	1,040,334	1,006,362	470,623	600,600	708,237	70.4	9.8
400 Other Services And Charges	1,443,530	1,517,462	967,634	1,442,612	1,461,362	96.3	20.3
500 Intergov Srvcs/Other Interfund	452	2,300	449	2,300	2,300	100.0	0.0
600 Capital Outlays	8,583	22,707	0	0	27,350	120.5	0.4
900 Interfund Payment For Services	1,412,091	1,432,378	1,144,275	1,423,958	1,466,919	102.4	20.4
Total Expenditures	$7,315,761	$7,460,107	$5,069,061	$6,903,596	$7,200,452	96.5	100.0

EXPLANATORY NARRATIVE

Performance Statistics - Transit Fixed Route Services	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Ridership	1,455,124	1,357,232	1,391,163
Service Days	309	307	307
Vehicle Service Mileage	830,645	872,177	915,786
Vehicle Service Hours	56,840	59,682	62,666
Operating Expenses (SU 512, 519, & 641)	$5,924,234	$5,839,000	$6,052,583
Fare Box Revenues (passes, tickets, and cash fares)	$392,005	$431,000	$431,000
Fare Box Return Ratio (1)	6.62%	7.38%	7.12%
Revenue/Passenger	$0.27	$0.32	$0.31
Revenue/Mile	$0.47	$0.49	$0.47
Revenue/Hour	$6.90	$7.22	$6.88
Passenger/Mile	1.75	1.56	1.52
Passenger/Hour	25.35	22.74	22.20
Operating Cost/Passenger	$4.07	$4.30	$4.35
Operating Cost/Mile	$7.13	$6.70	$6.61
Operating Cost/Hour (2)	$104.23	$97.85	$96.58

(1) Fare Box Return Ratio is calculated by dividing the fare box revenue by operating expenses.
(2) Does not include depreciation.

Salary And Benefits – In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity.

The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees' Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged. All of these changes net to an amount similar to the 2009 budget.

Service Unit 512 – City Transit

Account 110 Salaries and Wages – Budgeted at $2,060,285 for 2010, this line item reflects a modest decrease of $6,806 or 99.7% of our 2009 year-end estimate of $2,067,091. We used fewer drivers in 2009 because of the discontinuance of the Union Gap route; but due to retirees and voluntary quits leaving our system in 2008/2009, there was no forced reduction among our full and part time drivers. The decrease in this year's budget is due primarily to our employee's being comprised of newer drivers that are lower on the pay scale, thus reflecting a smaller amount of total payroll for the upcoming budgeted period.

Account 120 Overtime – Continued containment of our overtime costs was evident in our Overtime Budget category for 2010. That figure, stabilized now at $73,000, is the same allocated amount budgeted in the 2009 Plan; although year end expectations will be $5,000 less at $68,000 due to the monitoring and oversight of overtime hours.

Account 140 Retirement – Cash-out – The 2010 amount is $20,000. These funds will cover any long-time employees who are considering drawing out their retirement this year. This figure is 25% higher over the budgeted amount ($16,000) in payouts for 2009 when just two employees officially retired from our division.

Account 200 Personnel Benefits -Our 2010 projections of $909,040 reflects a 2.2% increase over the estimated 2009 year-end figure of $889,373. Even though Transit is not filling several vacant positions for 2010, continued escalations expected in health care premiums have warranted that our budget for this line item reflect the anticipated increases. The coach operator's uniform and clothing allowance remains the same from the previous year's amount of $14,000 as the Driver's Labor Contract now includes a foot-wear allowance as part of their uniform requirements. That additional cost offsets any potential savings for FY2010.

Account 300 Supplies – Budgeted at $515,722 for 2010, this line item is almost entirely dedicated ($502,222) to cover fueling services for our transit vehicle fleet. This reflects a $298,778 decrease over our 2009 amended budget amount of $814,500. No one anticipated last year's huge rise and fall in the price of fuel from one year to the next. We tried diligently to reduce the amount of gallons used in providing our transit service through various methods including bus idling and shut down periods, using our more fuel efficient vehicles and maintaining optimum engine performance. 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 $239,619 for 2010, these line items show an increase of $5,387 over the 2009 year-end estimate of $234,232. The proposed budget reflects additional costs in our advertising, repairs/maintenance and miscellaneous accounts for 2010.

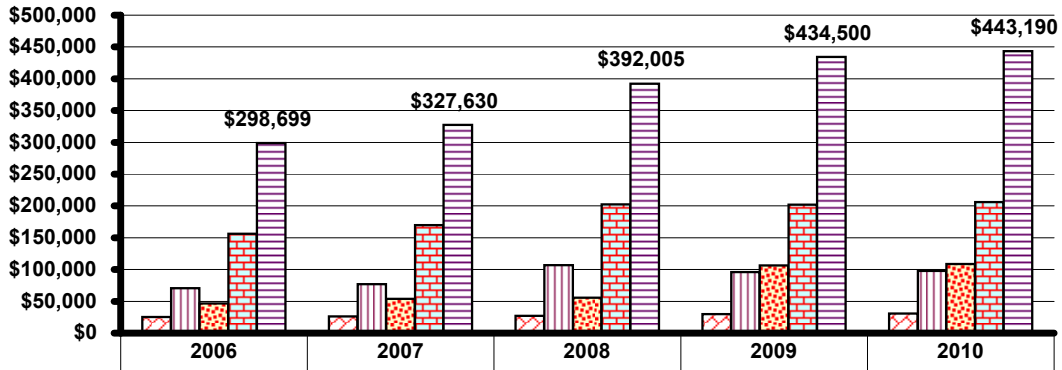
Account 900 Interfund Payment for Services – Budgeted at $773,220. In 2010, this line item reflects an increase of $6,265, or about .008% from the 2009 amended budget amount of $766,955. This increase is primarily tied to transit's rental and lease agreements. Some additional costs are anticipated in our garage/plant maintenance operations due to the temporary use of older vehicles until our new ARRA funded transit busses arrive late in 2010.

Revenues – Budgeted at $2,653,500 for 2010; this line item reflects a slight increase of $17,106 over the 2009 anticipated amount of $2,636,394. This amount is $235,500 more in revenues than was projected ($2,418,000) at the beginning of the 2009 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 $72,000 in our funding allocation ($1.72 million) for the 2010 fiscal year. With our transit fares increases @ the beginning of 2009, the fare box revenues should be higher in average as our passenger ridership continues to improve.

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 fare box revenue) is comprised of the various fare categories illustrated. The graph reflects the changes taking place during this tracking period.

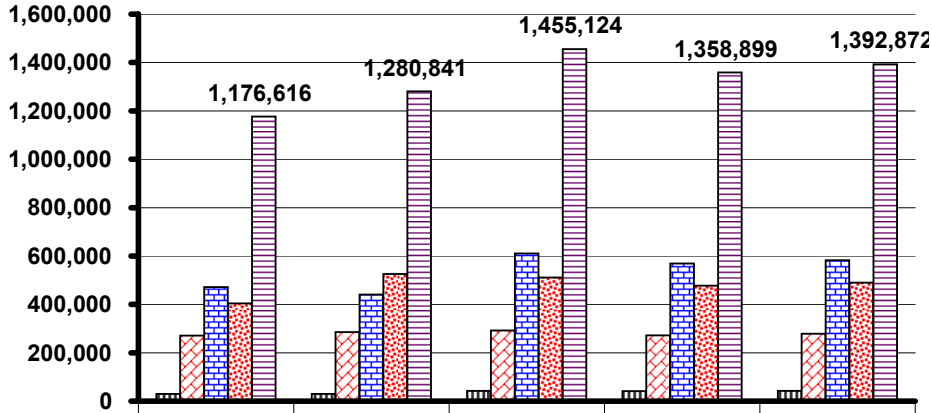
TRANSIT FARE ANALYSIS COMPARISON BY REVENUE CATEGORIES



	2006	2007	2008	2009	2010
Discount Fare	$25,200	$26,417	$27,320	$30,000	$30,600
Adult	$70,664	$77,157	$106,691	$96,000	$97,920
Youth	$46,510	$54,090	$55,743	$106,500	$108,630
Cash Fare	$156,325	$169,966	$202,251	$202,000	$206,040
Total Revenue	$298,699	$327,630	$392,005	$434,500	$443,190
				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.

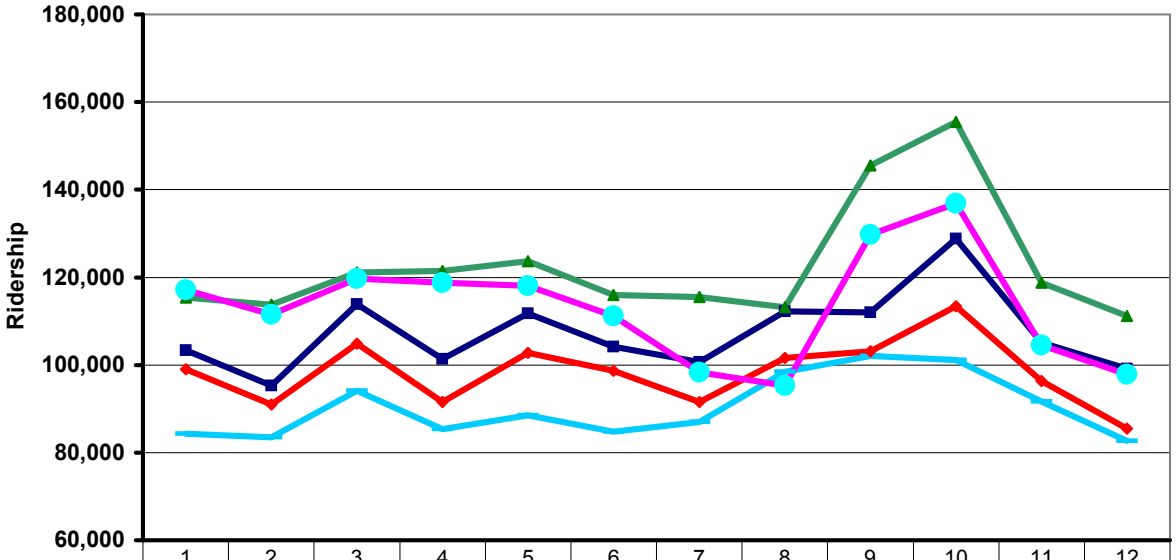
TRANSIT RIDERSHIP ANALYSIS COMPARISON BY RIDERSHIP CATEGORIES



	2006	2007	2008	2009	2010
Transfer	30,248	29,450	42,102	41,015	42,040
Discount Fare	271,018	285,335	292,049	271,606	278,396
Adult	471,451	440,898	610,244	568,747	582,966
Youth	403,899	525,158	510,729	477,532	489,470
Total Ridership	1,176,616	1,280,841	1,455,124	1,358,899	1,392,872
				Estimated	Projected

The second ridership graph indicates the total ridership pattern displayed on a monthly basis over a five-year period.

TRANSIT RIDERSHIP ANALYSIS



	1	2	3	4	5	6	7	8	9	10	11	12
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	155,507	118,800	111,198
2009	117,083	111,493	119,682	118,770	118,122	111,166	98,312	95,276	129,751	136,846	104,544	97,854

Month of the year

Summary –

	2008 Actual	2009 Year-end Estimate	2010 Proposed Budget
Total Expenditures	$4,865,343	$4,499,272	$4,661,326
Total Revenues	$2,787,566 (1)	$2,636,394 (2)	$2,653,500 (3)

(1) Includes Federal-operating assistance of $1,650,366 for 2008.
(2) Includes Federal-operating assistance of $1,762,894 for 2009.
(3) Includes Federal-operating assistance of $1,765,000 for 2010.

SERVICE UNIT 512 – CITY TRANSIT

Service Unit - 512 City Transit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$2,060,304	$2,065,013	$1,538,638	$2,067,091	$2,060,285	99.8	99.7
120 Overtime	68,977	73,000	35,273	68,000	73,000	100.0	107.4
130 Special Pay	720	6,440	1,080	1,440	56,440	876.4	3919.4
140 Retirement/Termination Cashout	19,539	16,000	477	5,000	20,000	125.0	400.0
Total	2,149,540	2,160,453	1,575,468	2,141,531	2,209,725	102.3	103.2
200 Personnel Benefits							
200 Personnel Benefits	872,638	912,927	617,875	889,373	909,040	99.6	102.2
280 Clothing And Miscellaneous	10,605	14,000	6,372	14,000	14,000	100.0	100.0
Total	883,243	926,927	624,248	903,373	923,040	99.6	102.2
300 Supplies							
310 Office And Operating Supplies	15,004	13,500	7,937	13,500	13,500	100.0	100.0
320 Fuel Consumed	808,621	801,000	354,824	448,100	502,222	62.7	112.1
350 Small Tools And Equipment	5,367	0	0	0	0	*	*
Total	828,992	814,500	362,760	461,600	515,722	63.3	111.7
400 Other Services And Charges							
410 Professional Services	6,000	7,000	0	7,000	7,000	100.0	100.0
420 Communications	10,442	14,032	11,495	14,032	19,419	138.4	138.4
430 Transportation/Training	5,505	5,000	692	5,000	5,000	100.0	100.0
440 Advertising	63,778	60,000	33,209	60,000	60,000	100.0	100.0
450 Operating Rentals And Leases	10,906	0	0	0	0	*	*
480 Repairs And Maintenance	96,805	110,000	79,878	110,000	110,000	100.0	100.0
490 Miscellaneous	37,161	37,200	21,823	38,200	38,200	102.7	100.0
Total	230,597	233,232	147,097	234,232	239,619	102.7	102.3
900 Interfund Payment For Services							
950 Interfund Opt Rental & Leases	656,880	600,723	446,875	600,723	611,030	101.7	101.7
960 Interfund Insurance Services	30,000	70,000	70,000	70,000	73,500	105.0	105.0
980 Interfund Garage/Plant Charges	86,090	87,812	65,858	87,812	88,690	101.0	101.0
990 Interfund Administrative Charges	0	8,420	0	0	0	0.0	*
Total	772,970	766,955	582,733	758,535	773,220	100.8	101.9
Total Expenditures - Srv Unt 512	$4,865,343	$4,902,067	$3,292,307	$4,499,272	$4,661,326	95.1	103.6
Revenues							
330 Intergovernmental Revenues	$2,144,891	$1,775,000	$91,312	$1,937,894	$1,955,000	110.1	100.9
340 Charges For Good And Services	604,131	585,500	512,890	636,000	636,000	108.6	100.0
360 Miscellaneous Revenues	38,545	57,500	41,763	62,500	62,500	108.7	100.0
Total Revenues - Srv Unt 512	$2,787,566	$2,418,000	$645,965	$2,636,394	$2,653,500	109.7	100.7

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 or revenues.

SERVICE UNIT 513 – SPECIAL TRANSIT OPERATING

Service Unit - 513 Special Transit Oper	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
340 Charges For Good And Services	$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 supports our transportation service contract that provides specialized demand response transportation services to persons with disabilities and the elderly. For the past three years, Yakima Transit has a contract with A-1 Tri-City Taxi (TCT) to provide Para transit transportation service inside the City limits of Selah and Yakima to persons with a known certified and documented Americans with Disability Act (ADA) qualified disability. The City of Yakima does supply the paratransit vehicle fleet, all the fuel and insurance coverage for a monthly lease fee that helps control the City's costs for those services. The total contract is budgeted at the sum of $1,111,000.00 dollars.

In addition, Transit received for 2009 and is carrying over into 2010, 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 total funds of $92,500. 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 2010, we estimate those charges to be $162,655.

Account 400 Other Services and Charges – The budgeted amount for this contracted service will remain the same for 2010 as was allocated for 2009. It is obviously contingent upon the number of trips provided during the calendar year; but should the statistics remain constant, then our anticipated expenditure of $1,111,000 should be adequate to cover the contract expenditures.

Account 600 Capital Outlay – These are State grant pass through funds that are allocated to us during their current biennium period; 2009-2011. There was $374,081 awarded in Federal and State funds for these two years. In addition, Yakima Transit was given $59,256. in Congestion Mitigation Air Quality (CMAQ) monies to operate a bus route extension into Terrace Heights for a period of one year.

Account 900 Interfund Payments for Services – This was a new budget line item account that was initiated in 2007 because insurance premiums in previous years were included in the over-all Paratransit contractor payments. Because the Dial-A-Ride contract was bid with insurance coverage

provided through our participation in the WSTIP Transit Insurance pool premiums, we now need have to budget and track those costs. For the fiscal year 2010, we estimate those charges to be $22,050, which reflects a small industry wide premium increase from $21,000 allocated in 2009.

Summary –

	2008 Actual	2009 Year-end Estimate	2010 Proposed Budget
Expenditures	$1,391,523	$1,292,500	$1,388,215
Revenues	$44,286	$137,500	$137,500

SERVICE UNIT 514 – SPECIALIZED TRANSPORTATION SERVICES

Service Unit - 514 Specialized Trans Svc	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
300 Supplies							
320 Fuel Consumed	$198,989	$175,000	$99,010	$129,000	$162,665	93.0	126.1
350 Small Tools And Equipment	638	6,862	191	0	19,850	289.3	*
Total	199,627	181,862	99,201	129,000	182,515	100.4	141.5
400 Other Services And Charges							
410 Professional Services	1,162,736	1,208,500	776,717	1,142,500	1,156,300	95.7	101.2
480 Repairs And Maintenance	578	1,422	47	0	0	0.0	*
Total	1,163,314	1,209,922	776,764	1,142,500	1,156,300	95.6	101.2
640 Machinery And Equipment	8,583	22,707	0	0	27,350	120.5	*
960 Interfund Insurance Services	20,000	21,000	21,000	21,000	22,050	105.0	105.0
Total Expenditures - Srv Unt 514	$1,391,523	$1,435,491	$896,965	$1,292,500	$1,388,215	96.7	107.4
Revenues							
330 Intergovernmental Revenues	$44,286	$168,491	$95,359	$137,500	$137,500	81.6	100.0
Total Revenues - Srv Unt 514	$44,286	$168,491	$95,359	$137,500	$137,500	81.6	100.0

Service Unit 519 – Administration

Account 100 Salaries and Wages – Budgeted at $306,635 for 2010, this line item shows an increase of $11,186 or 3.8% from the 2009 year-end estimated amounts. This increase over the last year reflects a full administrative staffing level plus step/longevity increases for employees that are coming due during this upcoming budget cycle. The current, three year Union wage contract is ending on 12/31/2009. Since negotiations have not yet begun, City management has included a small percentage adjustment into the budget to cover the anticipated outcomes.

Account 200 Personnel Benefits – Budgeted at $94,884 for 2010, this line item shows an increase of $1,111 or 1.2% from the 2009 year-end estimated amount of $93,773. The increases are due to higher insurance premiums which are expected to be charged for health care services in 2010.

Account 300 Supplies – This line item is budgeted at $10,000. for current year2010; which is the same amount allocated in the 2009 year-end estimated figures.

Account 400 Other Services and Charges – Budgeted at $65,443 for 2010, this line item shows a slight decrease of $436 less than in the 2009 amended budget amount of $65,879. For this year, our department was asked to hold the line on increases and maintain a consistent level of expenditures during the upcoming budget cycle.

Account 960 Interfund Insurance Services – Budgeted for an increased level of $240,345 for 2010, this line item is up by $11,445 from both the 2009 amended/estimated amount of $228,900. The Washington State Transit Insurance Pool (WSTIP) projects a slight premium rate increase for 2010; which is reflected in our higher account totals.

Account 990 Interfund Administrative Charge – This line item records charges for Public Works Administration Services. These charges, paid to the Public Works Administration, increased by 3.8% from the 2009 year-end estimate and budget of $415,523 to $431,304 for fiscal 2010. These charges are for administrative support to Transit operations from several other City of Yakima departments.

Summary

	2008 Actual	2009 Year-end Estimate	2010 Proposed Budget
Expenditures	$1,058,895	$1,111,824	$1,150,912

SERVICE UNIT 519 – ADMINISTRATION

Service Unit - 519 Administration	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$270,269	$291,562	$216,448	$291,509	$302,695	103.8	103.8
120 Overtime	2,505	2,500	705	2,500	2,500	100.0	100.0
130 Special Pay	720	1,440	1,080	1,440	1,440	100.0	100.0
140 Retirement/Termination Cashout	7,350	0	0	0	0	*	*
Total	280,845	295,502	218,233	295,449	306,635	103.8	103.8
200 Personnel Benefits	97,144	96,017	68,132	93,773	94,884	98.8	101.2
300 Supplies							
310 Office And Operating Supplies	5,517	5,000	7,769	5,000	5,000	100.0	100.0
350 Small Tools And Equipment	6,198	5,000	893	5,000	5,000	100.0	100.0
Total	11,715	10,000	8,662	10,000	10,000	100.0	100.0
400 Other Services And Charges							
410 Professional Services	2,753	5,000	2,289	5,000	5,000	100.0	100.0
420 Communications	7,268	7,653	3,709	7,653	6,748	88.2	88.2
430 Transportation/Training	3,241	4,000	1,811	4,000	4,000	100.0	100.0
440 Advertising	119	3,000	77	500	500	16.7	100.0
470 Public Utility Services	13,523	10,154	9,120	15,726	16,195	159.5	103.0
490 Miscellaneous	22,715	44,500	26,766	33,000	33,000	74.2	100.0
Total	49,619	74,307	43,773	65,879	65,443	88.1	99.3
530 State/County Taxes & Assessment	452	2,300	449	2,300	2,300	100.0	100.0
900 Interfund Payment For Services							
960 Interfund Insurance Services	218,000	228,900	228,900	228,900	240,345	105.0	105.0
990 Interfund Administrative Charges	401,121	415,523	311,642	415,523	431,304	103.8	103.8
Total	619,121	644,423	540,542	644,423	671,649	104.2	104.2
Total Expenditures - Srv Unt 519	$1,058,895	$1,122,549	$879,790	$1,111,824	$1,150,912	102.5	103.5

Service Unit 699 – General Revenue

Budgeted at $4,936,255 for 2010, this line item shows a modest increase of $195,398 or 4.1% more than the 2009 year-end estimate of $4,740,857. These amounts reflect slightly improved Transit sales taxes during the last two quarters of the year coupled with a modest fund balance carryover. This increase is the result of sales tax allocations between the Capital and Operating Funds.

SERVICE UNIT 699 – GENERAL REVENUE

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$664,081	$594,474	$586,757	$586,757	$612,155	103.0	104.3
310 Taxes	4,372,786	4,615,000	3,344,341	4,100,000	4,295,000	93.1	104.8
330 Intergovernmental Revenues	0	0	24,456	25,000	0	*	0.0
360 Miscellaneous Revenues	33,799	21,100	23,084	29,100	29,100	137.9	100.0
Total Revenues - Srv Unt 699	$5,070,665	$5,230,574	$3,978,638	$4,740,857	$4,936,255	94.4	104.1

TRANSIT CAPITAL RESERVE FUND – 364

Director of Public Works — ***Chris Waarvick***
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

Dept 364 Transit Capital Reserve	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2008	2009 Amended	2009 Actual	2009 Estimated	2010 Projected	% Chng from	% Chng from
Expenditure Summary By Service Unit	**Actual**	**Budget**	**9/30/2009**	**Year-End**	**Budget**	**2 to 5**	**4 to 5**
518 Capital Improvement	$2,365,639	$1,103,013	$736,928	$959,250	$2,693,750	244.2	280.8
Total Expenditures	$2,365,639	$1,103,013	$736,928	$959,250	$2,693,750	244.2	280.8
Revenue Summary By Service Unit							
645 Interfund Distribution	$317,768	$0	$0	$185,000	$0	*	0.0
699 General Revenues	3,164,533	1,610,699	1,369,231	1,856,848	3,430,603	213.0	184.8
Total Revenues	$3,482,300	$1,610,699	$1,369,231	$2,041,848	$3,430,603	213.0	168.0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2008	2009 Amended	2009 Actual	2009 Estimated	2010 Projected	% Chng from	% of
Expenditure Summary By Service Unit	**Actual**	**Budget**	**9/30/2009**	**Year-End**	**Budget**	**2 to 5**	**Total**
300 Supplies	37,694	50,000	4,556	50,000	50,000	100.0	1.9
500 Intergov Srvcs/Other Interfund	0	20,000	0	10,000	0	0.0	0.0
600 Capital Outlays	2,327,945	1,033,013	732,372	899,250	2,643,750	255.9	98.1
Total Expenditures	$2,365,639	$1,103,013	$736,928	$959,250	$2,693,750	244.2	100.0

EXPLANATORY NARRATIVE

Service Unit 518 – Capital Improvements

Account 300 Supplies –Budgeted at $50,000. for 2010, this line item is the same as our 2009 budget. Transit uses this as a supply account for the purchase, assembly and installation of benches, shelters and signage infrastructure that are then placed at our various bus stop locations throughout our service area.

Account 600 Capital Outlay – Budgeted at $2,643,750 for 2010, these line items reflect a transit grant award of $2,150,000 in federal American Revitalization and Recovery Act (ARRA) monies that was successfully sought after and allocated to several of the small urban transit agencies in our State (see related Policy Issue). Had the grant not been received, the Capital Outlays for 2010 would have been just $493,750 overall or a reduction in spending of $539,263 from our previous budget for 2009.

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 increase shown for 2010 includes ARRA stimulus monies to acquire five new transit buses and three new paratransit vehicles for use within our transit service area.

Account 330 Intergovernmental Revenues – Budgeted at 2,140,005 dollars for 2010, this line item was established to show the level of Capital Fund participation from approved Federal & State Transit grant monies. The State's current Biennium period (July 1, 2009 to June 30, 2011) is reflected in this budget as two different biennium periods in 2009, (the end of one and the start of another) and includes a full year allocation of Special Needs grant funding for fiscal 2010. 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 as an amendment should they be allocated.

Summary

	2008 Actual	2009 Year-end Budget	2010 Proposed Budget
Expenditures	$2,365,639	$959,250	$2,693,750
Revenues	$3,164,533	$1,856,848	$3,430,603

SERVICE UNIT 518 – CAPITAL IMPROVEMENTS

Service Unit - 518 Capital Improvement	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
350 Small Tools And Equipment	$37,694	$50,000	$4,556	$50,000	$50,000	100.0	100.0
550 Interfund Subsidies	0	20,000	0	10,000	0	0.0	0.0
600 Capital Outlays							
630 Improvements Other Than Bldg	633,803	182,000	68,019	65,000	335,000	184.1	515.4
640 Machinery And Equipment	1,694,143	851,013	664,353	834,250	2,308,750	271.3	276.8
Total	2,327,945	1,033,013	732,372	899,250	2,643,750	255.9	294.0
Total Expenditures - Srv Unt 518	$2,365,639	$1,103,013	$736,928	$959,250	$2,693,750	244.2	280.8

Service Unit 699 – General Revenues

Budgeted at $3,430,603 for 2010, the total of these line items show an increase of $1,573,755 or 84.8% more than the 2009 year-end projected amount of $1,856, 848. The amount increased includes federal ARRA grant monies that were unexpected at the start of our 2009 fiscal period. These funds will have a positive effect on Transit's Capital Reserves in succeeding years as we won't need to replace any expensive transit busses for the next several years.

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$2,241,351	$1,034,199	$1,116,661	$1,116,661	$1,082,598	104.7	97.0
310 Taxes	482,000	299,000	0	300,000	150,000	50.2	50.0
330 Intergovernmental Revenues	386,613	222,500	233,186	383,187	2,141,005	962.3	558.7
340 Charges For Good And Services	0	20,000	0	20,000	20,000	100.0	100.0
360 Miscellaneous Revenues	39,574	30,000	18,544	32,000	32,000	106.7	100.0
390 Other Financing Sources	14,994	5,000	840	5,000	5,000	100.0	100.0
Total Revenues - Srv Unt 699	$3,164,533	$1,610,699	$1,369,231	$1,856,848	$3,430,603	213.0	184.8

REFUSE – 471

Director of Public Works — ***Chris Waarvick***
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 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, 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.

The Refuse Division is responsible for abatement of litter and debris accumulating in alleyways and on public right-of-ways. Letters are sent to property owners where accumulations of debris are located, requesting that the area be cleaned. Most property owners who are notified clean 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 constitute a fire hazard.

The Refuse Division and Office of Neighborhood Development Services (ONDS) work together to address illegal dumping throughout the City. The illegally dumped items include furniture, appliances, brush, tires, shopping carts and miscellaneous debris. Locations are identified and with the help of volunteers, the cleanup is provided. 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.

In 2009, the Refuse Division began a firm effort to address shopping carts being taken from retail establishments and left throughout the City. A new ordinance was approved by City Council, regulating lost, stolen or abandoned shopping carts. Notifying retail establishments of cart locations and thereby assuring prompt retrieval of the shopping carts has improved the image and appearance of the City.

Biodegradable leaf bags will again be provided to citizens within the City of Yakima for the Fall Leaf Program. Yakima County Solid Waste Division, through an Alternative to Burning Grant, has assisted the Refuse Division in obtaining biodegradable bags to be used for the 2009 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.

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	2008 Actual	2009 Amended Budget	2010 Proposed Budget
1266	Refuse and Recycling Manager	1.00	1.00	1.00
8434	Solid Waste Code Compliance Officer	0.00	1.00	1.00
7122	Department Assistant II	1.50	1.50	1.50
8433	Solid Waste Collector / Driver (1)	9.50	10.50	11.00
8641	Solid Waste Maintenance Worker (1)	6.00	4.00	3.50
14101	Solid Waste Supervisor	1.00	1.00	1.00
Total Personnel		**19.00**	**19.00**	**19.00**

(1) In 2010 two Solid Waste Collector/Driver positions will be upgraded from nine-month seasonal to full time and one half-time Solid Waste Maintenance Worker position will be eliminated.

BUDGET SUMMARY

Dept 471 Refuse	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Expenditure Summary By Service Unit	2008 Actual	2009 Amended Budget	2009 Actual 9/30/2009	2009 Estimated Year-End	2010 Projected Budget	% Chng from 2 to 5	% Chng from 4 to 5
212 Solid Waste Disposal	$3,932,010	$4,135,511	$2,910,316	$4,074,317	$4,161,338	100.6	102.1
219 Administration	335,587	317,905	212,947	319,691	284,150	89.4	88.9
639 Administration	191,059	198,606	172,782	198,606	204,404	102.9	102.9
Total Expenditures	$4,458,657	$4,652,022	$3,296,045	$4,592,614	$4,649,892	100.0	101.3
Revenue Summary By Service Unit							
212 Solid Waste Disposal	$4,198,008	$4,612,650	$3,449,751	$4,637,950	$4,684,150	101.6	101.0
699 General Revenues	464,736	157,135	204,803	207,087	255,423	162.6	123.3
Total Revenues	$4,662,743	$4,769,785	$3,654,554	$4,845,037	$4,939,573	103.6	102.0

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	846,979	933,896	658,169	908,705	947,661	101.5	20.4
200 Personnel Benefits	405,124	424,859	251,311	413,073	384,625	90.5	8.3
Sub-Total Salaries and Benefits	1,252,103	1,358,754	909,480	1,321,778	1,332,286	98.1	28.7
300 Supplies	479,529	341,375	212,501	297,950	276,200	80.9	5.9
400 Other Services And Charges	621,720	734,314	520,520	754,607	781,741	106.5	16.8
500 Intergov Srvcs/Other Interfund	743,476	676,400	485,744	680,000	652,000	96.4	14.0
900 Interfund Payment For Services	1,361,829	1,541,179	1,167,801	1,538,279	1,607,665	104.3	34.6
Total Expenditures	$4,458,657	$4,652,022	$3,296,045	$4,592,614	$4,649,892	100.0	100.0

EXPLANATORY NARRATIVE

Performance Statistics - Refuse	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Residential Can Accounts Active	19,240	21,652	21,700
Bin Accounts Active	440	440	440
Yard Service Accounts Active	4,395	5,038	5,050
Tons of Refuse Collected Special Collection, etc. (1)	308	500	550
Tons of Refuse Collected Residential Automated Carts	20,780	21,700	21,750
Tons of Refuse Collected Bin	2,785	2,950	2,950
Tons of Refuse Collected Yard Service	2,920	3,000	3,010
Estimated Annual Cost Per Account Collected Residential Cans	$9.67	$9.52	$11.59
Estimated Annual Cost Per Account Collected Residential Auto. Cart	$174.93	$156.05	$157.63
Estimated Annual Cost Per Account Collected Bin	$996.73	$1,097.15	$1,124.12
Estimated Annual Cost Per Account Collected Yard Service	$105.62	$97.69	$101.44

(1) Special collections include litter, illegal dumping, special hauls, etc.

Service Unit 212 – Solid Waste Disposal

Account 100 Salaries and Wages – In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity.

This line item for 2010 reflects an increase of $36,981, or 5.3%, from the 2009 year-end estimate of $700,033 to $737,014; however it is an increase of only $14,052, or 1.9%, from the 2009 amended budget. The decrease in the 2009 year-end estimate was due to a vacant position that was not filled until mid-2009. The 2010 budget includes the upgrade of two Solid Waste Collector/Driver positions from nine-month seasonal to full time positions and the elimination of one half-time Solid Waste Maintenance Worker position, resulting in no additional FTE's.

Account 200 Personnel Benefits – This line item for 2010 reflects a decrease of $27,923 from the 2009 year-end estimate of $340,063 to $312,140, due almost entirely to a lower budget projection for workers compensation benefits in 2010. This is an 8.2% decrease. The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees'

Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged. All of these changes net to an amount similar to the 2009 budget.

Account 310 Office and Operating Supplies – This line item for 2010 reflects an increase of $3,250 from the 2009 year-end estimate of $36,750 to $40,000. This is an 8.8% increase. The 2009 year-end estimate includes repair parts for yard and refuse carts and bins; paint supplies for graffiti removal; safety supplies, small tools, an office desk, and biodegradable bags.

Account 320 Fuel Consumed – This line item for 2010 remains constant from the 2009 year-end estimate of $175,000. This is a decrease of $69,625 from the 2009 amended budget, due to the reduction in fuel prices during 2009.

Account 350 Small Tools and Minor Equipment – This line item for 2010 reflects a decrease of $25,000 from the 2009 year-end estimate of $85,000 to $60,000. This is a 29.4% decrease. The $60,000 will purchase replacement carts for refuse and yard waste and a new cart washer.

Account 420 Communications – This line item for 2010 reflects a decrease of $2,874 from the 2009 year-end estimate of $10,397 to $7,523. Communication includes postage and data communications. Postage will increase due to the postage rate increase; however data communications will decrease due to changes in the provider for the vehicle GPS systems.

Account 470 Public Utility Services – This line item for 2010 reflects an increase of $30,000 from the 2009 year-end estimate of $726,000 to $756,000. This is a 4.1% increase. The increase is due to anticipated increases in refuse tonnage taken to the landfill.

Account 530 State/County Taxes and Assessments – This line item for 2010 reflects an increase of $4,000 from the 2009 year-end estimate of $228,000 to $232,000. This is a 1.8% increase. The State/County Taxes are based on projected revenue.

Account 540 Interfund Taxes and Assessments – This line item for 2010 reflects an increase of $5,000 from the 2009 year-end estimate of $415,000 to $420,000. This is a 1.2% increase. The interfund taxes and assessments are based on projected revenue.

Account 950 Operating Rentals and Leases – This line item for 2010 reflects an increase of $40,055 from the 2009 year-end estimate of $967,191 to $1,007,246. This is a 4.1% 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 2010 reflects an increase of $23,109 from the 2009 year-end estimate of $330,022 to $353,131. This is a 7% 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 2010 reflects an increase of $46,200 from the 2009 year-end estimate of $4,637,950 to $4,684,150. This is a 1% increase. This increase is due to the annualized revenue from new refuse and yard waste services acquired in early 2009. In addition, in late October, after the budget was frozen, Yakima County completed a rate study to determine future funding need for the Public Services Solid Waste Division. Consequently, a rate increase of 14.28% is being proposed

for County landfill charges, which necessitates a rate increase of 3% by the City's Refuse Division. This 3% increase will generate approximately $119,000 in 2010, with a full annualized increase of $140,000. See budgeted policy issue for more information.

Summary – Total expenditures for Service Unit 212 are budgeted for 2010 at $4,161,338. This is an increase of $87,021 or 2.1% from the 2009 year end projection of $4,074,317.

SERVICE UNIT 212 – SOLID WASTE DISPOSAL

Service Unit - 212 Solid Waste Disposal	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$621,098	$691,262	$486,151	$665,924	$705,314	102.0	105.9
120 Overtime	24,475	31,700	17,359	31,700	31,700	100.0	100.0
140 Retirement/Termination Cashout	3,444	0	2,409	2,409	0	*	0.0
Total	649,016	722,962	505,919	700,033	737,014	101.9	105.3
200 Personnel Benefits							
200 Personnel Benefits	333,604	349,505	197,162	340,063	312,140	89.3	91.8
280 Clothing And Miscellaneous	7,688	8,500	3,364	6,000	6,000	70.6	100.0
Total	341,291	358,005	200,526	346,063	318,140	88.9	91.9
300 Supplies							
310 Office And Operating Supplies	13,081	10,550	2,754	36,750	40,000	379.2	108.8
320 Fuel Consumed	236,648	244,625	142,112	175,000	175,000	71.5	100.0
350 Small Tools And Equipment	229,363	85,000	67,141	85,000	60,000	70.6	70.6
Total	479,092	340,175	212,007	296,750	275,000	80.8	92.7
400 Other Services And Charges							
420 Communications	9,609	10,397	5,146	10,397	7,523	72.4	72.4
470 Public Utility Services	585,599	706,000	497,757	726,000	756,000	107.1	104.1
480 Repairs And Maintenance	14,974	9,000	5,466	9,000	9,000	100.0	100.0
490 Miscellaneous	1,737	3,400	2,732	3,400	3,400	100.0	100.0
Total	611,919	728,797	511,101	748,797	775,923	106.5	103.6
500 Intergovernmental Services							
530 State/County Taxes & Assessment	208,726	228,000	172,369	228,000	232,000	101.8	101.8
540 Interfund Taxes & Assessments	381,196	415,000	313,374	415,000	420,000	101.2	101.2
550 Interfund Subsidies	90,000	0	0	0	0	*	*
Total	679,922	643,000	485,744	643,000	652,000	101.4	101.4
900 Interfund Payment For Services							
950 Interfund Opt Rental & Leases	833,142	967,191	725,006	967,191	1,007,246	104.1	104.1
980 Interfund Garage/Plant Charges	41,627	42,460	31,846	42,460	42,884	101.0	101.0
990 Interfund Administrative Charges	296,000	332,922	238,167	330,022	353,131	106.1	107.0
Total	1,170,770	1,342,573	995,019	1,339,673	1,403,261	104.5	104.8
Total Expenditures - Srv Unt 212	$3,932,010	$4,135,511	$2,910,316	$4,074,317	$4,161,338	100.6	102.1
Revenues							
330 Intergovernmental Revenues	$0	$0	$0	$25,000	$25,000	*	100.0
340 Charges For Good And Services	4,198,008	4,612,650	3,449,751	4,612,950	4,659,150	101.0	101.0
Total Revenues - Srv Unt 212	$4,198,008	$4,612,650	$3,449,751	$4,637,950	$4,684,150	101.6	101.0

Service Unit 219 – Administration

Account 100 Salaries and Wages – This line item for 2010 reflects an increase of $1,976 from the 2009 year-end estimate of $208,671 to $210,647. This is a 1% increase. In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity.

Account 200 Personnel Benefits – This line item for 2010 reflects a decrease of $525 from the 2009 year-end estimate of $67, 010 to $66,485. This is a .8% decrease. The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees' Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged. All of these changes net to an amount similar to the 2009 budget.

Account 430 Transportation / Training – This line item for 2010 reflects a decrease of $25 from the 2009 year-end estimate of $1,050 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 2010 includes the following:

Organization	Meetings	Staff Attending
Waste Expo	Conference	Refuse/Recycling Manager and/or Supervisor
Various	Workshops/Training	Refuse Personnel

Summary – Total expenditures for Service Unit 219 are budgeted for 2010 at $284,150. This is a decrease of $35,541 from the 2009 year-end projection of $319,691

SERVICE UNIT 219 – ADMINISTRATION

Service Unit - 219 Administration	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$193,004	$204,934	$148,927	$202,671	$204,647	99.9	101.0
120 Overtime	4,959	6,000	3,323	6,000	6,000	100.0	100.0
Total	197,963	210,934	152,250	208,671	210,647	99.9	101.0
200 Personnel Benefits	63,833	66,854	50,785	67,010	66,485	99.5	99.2
310 Office And Operating Supplies	437	1,200	495	1,200	1,200	100.0	100.0
400 Other Services And Charges							
410 Professional Services	390	0	140	140	0	*	0.0
420 Communications	459	472	322	620	773	163.8	124.7
430 Transportation/Training	1,153	1,045	1,050	1,050	1,045	100.0	99.5
490 Miscellaneous	7,799	4,000	7,907	4,000	4,000	100.0	100.0
Total	9,801	5,517	9,419	5,810	5,818	105.5	100.1
550 Interfund Subsidies	63,554	33,400	0	37,000	0	0.0	0.0
Total Expenditures - Srv Unt 219	$335,587	$317,905	$212,947	$319,691	$284,150	89.4	88.9

Service Unit 639 – Administration

Account 960 Interfund Insurance Services – This line item for 2010 reflects an increase of $4,765 from the 2009 year-end estimate and budget of $95,309 to $100,074. 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 2010 reflects an increase of $1,033 from the 2009 budget and year-end estimate of $103,297 to $104,330. This is a 1% increase. This is the Refuse Division's share of the administrative costs for the Public Works Division

SERVICE UNIT 639 – ADMINISTRATION

Service Unit - 639 Administration	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
900 Interfund Payment For Services							
960 Interfund Insurance Services	$90,770	$95,309	$95,309	$95,309	$100,074	105.0	105.0
990 Interfund Administrative Chgs	100,289	103,297	77,473	103,297	104,330	101.0	101.0
Total Expenditures - Srv Unt 639	$191,059	$198,606	$172,782	$198,606	$204,404	102.9	102.9

Service Unit 699 – General Revenues

Account 270 Estimated Beginning Unreserved Fund Balance – This line item for 2010 is projected at $252,423. Combined with 2010 revenue and interest income, this provides total 2009 estimated resources of $4,939,573.

Below is a recap of Refuse revenues by detailed account classification

	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Revenue Service Unit 212			
Dept of Ecology - Alt to Burning Grant	$0	$25,000	$ 25,000
County/City Departments	89,287	85,450	85,450
Container Service	365,998	364,000	366,700
Automated Residential Service	3,279,366	3,670,000	3,700,000
Residential Service	4,283	5,000	4,000
Special Haul	3,455	2,000	2,000
Residential Extra Service	1,447	1,000	1,000
Yard Refuse	454,172	485,500	500,000
Total Service Unit 212	$4,198,008	$4,637,950	$4,684,150
Revenue Service Unit 699			
Interest From Investments	$1,000	$1,000	$1,000
Miscellaneous Revenue	1,897	1,500	1,500
Recycling Revenue	1,577	500	500
Total Service Unit 699	$4,474	$3,000	$3,000
Beginning Unencumbered Balance	460,262	204,087	252.423
Total Estimated Resources All Service Units	$4,662,743	$4,845,037	4,939,573

2010 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

2010 Rates – Bin Service

2-Yard	One Month	Two Months
1-1x	$74.87	$149.74
1-2x	119.78	239.56
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

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$460,262	$154,135	$204,087	$204,087	$252,423	163.8	123.7
360 Miscellaneous Revenues	4,474	3,000	716	3,000	3,000	100.0	100.0
Total Revenues - Srv Unt 699	$464,736	$157,135	$204,803	$207,087	$255,423	162.6	123.3

EQUIPMENT RENTAL REVOLVING – 551/552

Director of Public Works — ***Chris Waarvick***
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	2008 Actual	2009 Amended Budget	2010 Proposed Budget
1263	Fleet Manager	1.00	1.00	1.00
7122	Department Assistant II	1.00	1.00	1.00
8203	Fleet Maintenance Technician	2.00	2.00	2.00
8211	Mechanic I	6.00	6.00	6.00
8213	Automotive Storekeeper	1.00	1.00	1.00
12103	Equipment Supervisor	1.00	1.00	1.00
Total Personnel (1)		**12.00**	**12.00**	**12.00**

(1) .15 FTE's are funded by Public Works Administration (560).

BUDGET SUMMARY

Dept 551 Equipment Rental Revolving Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
634 Fleet Maintenance	$3,364,179	$3,550,778	$1,963,550	$2,735,048	$2,943,558	82.9	107.6
639 Administration	319,806	323,184	231,529	319,799	325,477	100.7	101.8
646 Interfund Payments	137,155	135,000	0	135,000	169,735	125.7	125.7
Total Expenditures	$3,821,140	$4,008,963	$2,195,079	$3,189,847	$3,438,770	85.8	107.8
Revenue Summary By Service Unit							
634 Fleet Maintenance	$3,803,873	$4,054,297	$2,399,792	$3,255,297	$3,365,246	83.0	103.4
699 General Revenues	4,053,492	4,245,633	4,362,760	4,343,791	4,112,118	96.9	94.7
Total Revenues	$7,857,365	$8,299,930	$6,762,553	$7,599,088	$7,477,364	90.1	98.4

Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages	524,651	561,541	413,049	560,906	562,965	100.3	16.4
200 Personnel Benefits	182,966	205,371	145,806	199,294	195,501	95.2	5.7
Sub-Total Salaries and Benefits	707,616	766,912	558,855	760,200	758,465	98.9	22.1
300 Supplies	2,538,990	2,734,344	1,375,442	1,922,055	2,133,259	78.0	62.0
400 Other Services And Charges	180,806	119,340	72,305	119,225	119,440	100.1	3.5
500 Intergov Srvcs/Other Interfund	137,155	135,000	0	135,000	169,735	125.7	4.9
900 Interfund Payment For Services	256,573	253,367	188,478	253,367	257,871	101.8	7.5
Total Expenditures	$3,821,140	$4,008,963	$2,195,079	$3,189,847	$3,438,770	85.8	100.0

Dept 552 Equipment Rental Capital Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
636 Replacement Reserve	$1,665,609	$1,989,811	$1,776,681	$1,992,181	$1,759,257	88.4	88.3
Total Expenditures	$1,665,609	$1,989,811	$1,776,681	$1,992,181	$1,759,257	88.4	88.3
Revenue Summary By Service Unit							
636 Replacement Reserve	$1,925,763	$1,647,708	$1,192,804	$1,647,708	$1,577,708	95.8	95.8
699 General Revenues	47,062	47,000	-7,956	47,000	47,000	100.0	100.0
Total Revenues	$1,972,825	$1,694,708	$1,184,848	$1,694,708	$1,624,708	95.9	95.9

Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	77,107	81,466	59,366	80,585	81,664	100.2	4.6
200 Personnel Benefits	20,660	22,901	16,909	22,641	22,097	96.5	1.3
Sub-Total Salaries and Benefits	97,767	104,367	76,275	103,226	103,761	99.4	5.9
600 Capital Outlays	1,538,528	1,855,250	1,677,760	1,858,761	1,625,000	87.6	92.4
900 Interfund Payment For Services	29,315	30,194	22,646	30,194	30,496	101.0	1.7
Total Expenditures	$1,665,609	$1,989,811	$1,776,681	$1,992,181	$1,759,257	88.4	100.0

EXPLANATORY NARRATIVE

Salary And Benefits – In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity.

The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees' Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged. All of these changes net to an amount similar to the 2009 budget.

Service Unit 634 – Fleet Maintenance

Account 100 Salaries and Wages – Budgeted in 2010 at $530,598, these line items show an increase of $1,396 or 0.3% from the 2009 budget amount of $529,202.

Account 200 Personnel Benefits – Budgeted in 2010 at $187,898, these line items show a decrease of $9,522 or 4.8% from the 2009 budget amount of $197,420.

Account 300 Supplies – Budgeted in 2010 at $2,127,417, these line items show a decrease of $599,149 or 22.0% from the 2009 budget of $2,726,566. Decreases are primarily due to lower gasoline and diesel fuel prices.

Supplies is a very expansive category. For 2010, 70% of these costs 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 2010 at $97,645, these line items show an increase of $55 or 0.1% from the 2009 budget of $97,590.

Expenditure Summary – Budgeted in 2010 at $2,943,558, this is a decrease of $607,220 or 17.1% over the 2009 budget of $3,550,778. This significant decrease is primarily due to lower fuel costs and otherwise reflects 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 2010 at $3,365,246, this line item shows a decrease of $689,051 or 17.0% from the 2009 budget amount of $4,054,297. The variance is consistent with significantly lower fuel costs. In addition, this decrease was affected by continued increased productivity within the Equipment Rental Division.

The following table compares Maintenance & Operation rates from 2009 to 2010. 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 2010 budget reflects allocations based on 2009 year-to-date actual costs from the AIMMS cost collection system.

2009 / 2010 EQUIPMENT RENTAL M & O RATE CHART

Department	2009 Budget M & O	2010 Proposed Budget	Amount of Change	Percent Increase
Code Administration	$19,682	$15,917	($3,765)	(19.1%)
Planning	0	1,065	1,065	100.0%
Engineering	8,396	4,103	(4,293)	(51.1%)
City Hall Maintenance	1,881	1,787	(94)	(5.0%)
Information Systems	1,881	1,257	(624)	(33.2%)
Customer Services	10,277	11,993	1,716	16.7%
Community Development	9,405	10,287	882	9.4%
Community Relations	760	278	(482)	(63.4%)
Parks and Recreation	109,965	95,228	(14,737)	(13.4%)
Streets and Traffic	448,530	422,587	(25,943)	(5.8%)
Cemetery	6,515	7,568	1,053	16.2%
Stormwater	12,692	14,229	1,537	12.1%
Transit	586,463	596,770	10,307	1.8%
Refuse	403,387	373,442	(29,945)	(7.4%)
Wastewater Operations	102,540	93,654	(8,886)	(8.7%)
Water Operations	98,680	111,171	12,491	12.7%
Irrigation	21,562	16,393	(5,169)	(24.0%)
Equipment Rental	17,665	19,969	2,304	13.0%
Public Works Administration.	6,516	5,048	(1,468)	(22.5%)
Total	$1,866,797	$1,802,746	($64,051)	(3.4%)

Summary – Revenues are derived from M & O and interdepartmental charges related to equipment expenditures, fuel sales, and miscellaneous revenues. M & O Expenditures in the funds are substantially equal to those in the table above.

SERVICE UNIT 634 – FLEET MAINTENANCE

Service Unit - 634 Fleet Maintenance	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$481,591	$521,202	$384,624	$520,332	$522,598	100.3	100.4
120 Overtime	11,580	8,000	4,652	8,000	8,000	100.0	100.0
130 Special Pay	1,080	0	184	700	0	*	0.0
Total	494,251	529,202	389,461	529,032	530,598	100.3	100.3
200 Personnel Benefits							
200 Personnel Benefits	175,545	196,214	139,473	190,120	186,692	95.2	98.2
280 Clothing And Miscellaneous	356	1,206	396	1,250	1,206	100.0	96.5
Total	175,901	197,420	139,868	191,370	187,898	95.2	98.2
300 Supplies							
310 Office And Operating Supplies	18,086	28,409	12,691	28,107	28,409	100.0	101.1
340 Items Purchased For Resale	2,501,573	2,684,149	1,352,706	1,876,000	2,085,000	77.7	111.1
350 Small Tools And Equipment	13,317	14,008	7,636	12,948	14,008	100.0	108.2
Total	2,532,976	2,726,566	1,373,033	1,917,055	2,127,417	78.0	111.0
400 Other Services And Charges							
420 Communications	931	787	755	787	842	107.0	107.0
450 Operating Rentals And Leases	19,472	20,000	7,657	20,000	20,000	100.0	100.0
470 Public Utility Services	0	309	0	309	309	100.0	100.0
480 Repairs And Maintenance	140,649	76,133	52,777	76,133	76,133	100.0	100.0
490 Miscellaneous	0	361	0	361	361	100.0	100.0
Total	161,051	97,590	61,189	97,590	97,645	100.1	100.1
Total Expenditures - Srv Unt 634	$3,364,179	$3,550,778	$1,963,550	$2,735,048	$2,943,558	82.9	107.6
Revenues							
340 Charges For Good And Services	$1,971,148	$2,185,000	$997,661	$1,386,000	$1,560,000	71.4	112.6
360 Miscellaneous Revenues	1,830,193	1,866,797	1,400,093	1,866,797	1,802,746	96.6	96.6
390 Other Financing Sources	2,532	2,500	2,038	2,500	2,500	100.0	100.0
Total Revenues - Srv Unt 634	$3,803,873	$4,054,297	$2,399,792	$3,255,297	$3,365,246	83.0	103.4

Service Unit 639 – Administration

Account 100 Salaries and Wages – The amount budgeted in 2010 is $32,366. This service unit increased $27 or 0.1% over the 2009 amended budget of $32,339.

Account 200 Personnel Benefits – Budgeted in 2010 at $7,603, this account decreased $348, or 4.4%, below the 2009 amended budget of $7,951.

Account 300 Supplies – Budgeted in 2010 at $5,842, this account decreased $1,936 or 24.9% from the 2009 amended budget of $7,778. The decrease is due to vehicle fuel cost de-escalation.

Account 400 Other Services and Charges – Budgeted in 2010 at $21,795, this account increased $46 or 0.2% above the 2009 amended budget of $21,749.

Account 410 Professional Services – Budgeted at $2,000 for 2010, this account is unchanged from the 2009 year-end estimate. 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 2010 at $10,593, this account shows no change over the 2009 amended budget. Miscellaneous expenditures are for CDL physicals, and technically specific seminar registrations

Organization	Meetings	Staff Attending
Public Fleet Managers Association	Bimonthly	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
2010 Government Fleet Expo & Conference	Annually	Fleet Manager
Cummins Certification Training	Locally	Shop Personnel

Summary — Budgeted in 2010 at $325,477, these line items increased $2,293 or 0.7% from the 2009 budget amount of $323,184.

SERVICE UNIT 639 – ADMINISTRATION

Service Unit - 639 Administration	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
110 Salaries And Wages	$30,400	$32,339	$23,588	$31,874	$32,366	100.1	101.5
200 Personnel Benefits	7,064	7,951	5,937	7,923	7,603	95.6	96.0
300 Supplies							
310 Office And Operating Supplies	1,055	2,000	72	2,000	2,000	100.0	100.0
320 Fuel Consumed	4,959	5,778	2,336	3,000	3,842	66.5	128.1
Total	6,014	7,778	2,409	5,000	5,842	75.1	116.8
400 Other Services And Charges							
410 Professional Services	1,250	2,000	2,885	2,885	2,000	100.0	69.3
420 Communications	1,925	2,536	1,028	2,536	2,582	101.8	101.8
430 Transportation/Training	7,343	5,120	3,303	5,120	5,120	100.0	100.0
440 Advertising	100	1,500	111	500	1,500	100.0	300.0
490 Miscellaneous	9,137	10,593	3,788	10,593	10,593	100.0	100.0
Total	19,755	21,749	11,116	21,634	21,795	100.2	100.7
900 Interfund Payment For Services							
950 Interfund Opt Rental & Leases	41,747	33,391	23,498	33,391	35,695	106.9	106.9
980 Interfund Garage/Plant Charges	129,525	132,116	99,086	132,116	133,437	101.0	101.0
990 Interfund Administrative Chgs	85,301	87,860	65,894	87,860	88,739	101.0	101.0
Total	256,573	253,367	188,478	253,367	257,871	101.8	101.8
Total Expenditures - Srv Unt 639	$319,806	$323,184	$231,529	$319,799	$325,477	100.7	101.8

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 ($135,000), plus a portion of the consolidated finance system software that will be implemented as a result of the City and County Purchasing departments merging ($34,735). The transfer to the Environmental Fund is consistent with prior years.

SERVICE UNIT 646 – INTERFUND PAYMENTS

Service Unit - 646 Interfund Payments	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
550 Interfund Subsidies	$137,155	$135,000	$0	$135,000	$169,735	125.7	125.7
Total Expenditures - Srv Unt 646	$137,155	$135,000	$0	$135,000	$169,735	125.7	125.7

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.

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$3,881,553	$4,245,283	$4,343,441	$4,343,441	$4,111,768	96.9	94.7
330 Intergovernmental Revenues	77,103	0	0	0	0	*	*
360 Miscellaneous Revenues	94,836	350	19,319	350	350	100.0	100.0
Total Revenues - Srv Unt 699	$4,053,492	$4,245,633	$4,362,760	$4,343,791	$4,112,118	96.9	94.7

EXPLANATORY NARRATIVE - DEPARTMENT 552

The 2010 Replacement budget allocation is used to purchase vehicles and/or pieces of equipment.

Service Unit 636 – Equipment Replacement

100 Salaries and Wages – Budgeted in 2010 at $81,664, these line items show an increase of $198 or 0.2% from the 2009 budget of $81,466.

200 Personnel Benefits – The 2010 budget of $22,097 is a decrease of $804, or 3.5%, over the 2009 budget of $22,901.

Account 600 Capital Outlay – Budgeted in 2010 at $1,625,000, these line items show a decrease of $230,250 or 12.4% from the 2009 Budget amount of $1,855,250. The decrease is due to careful screening of the fleet replacement needs and minimizing replacements to those determined to be essential to operations.

The following table lists the requests for equipment replacement and additions to the City fleet for 2010.

Division	Description	Replacing	2010 Budget	Fund Total
Police	Jail Van, Patrol Cars		$115,000	$115,000
Parks and Recreation	1/2 Ton Extended Cab Pickup 4x2	ER2194	20,000	20,000
Streets & Traffic	Street Sweeper	ER3190	275,000	
	Street Sweeper	ER3191	275,000	550,000
Irrigation	3/4 Ton Ext Cab Pickup w/Svc Body	ER2195	20,000	
	3/4 Ton Ext Cab Pickup w/Svc Body	ER2214	40,000	60,000
Refuse	Automated Sideloader Refuse Truck	ER3137	315,000	
	Automated Sideloader Refuse Truck	ER3181	315,000	630,000
Wastewater	TV Camera Van	ER3178	210,000	
	3/4 - 1 Ton Pickup w/Flatbed Ref Truck	ER3115	40,000	250,000
Total				**$1,625,000**

Total Expenditures – Budgeted in 2010 at $1,759,257, this service unit decreased $230,554 or 11.6% from the 2009 budget amount of $1,989,811. Total Expenditures include capital outlays for vehicles and equipment plus the administrative costs related to these activities.

Revenues – Budgeted in 2010 at $1,577,708, these line items show a decrease of $70,000 or 4.2% from the 2009 year-end estimate of $1,647,708.

SERVICE UNIT 636 – EQUIPMENT REPLACEMENT

Service Unit - 636 Replacement Reserve	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$76,093	$80,966	$59,214	$80,085	$81,164	100.2	101.4
120 Overtime	987	500	151	500	500	100.0	100.0
130 Special Pay	26	0	0	0	0	*	*
Total	77,107	81,466	59,366	80,585	81,664	100.2	101.3
200 Personnel Benefits	20,660	22,901	16,909	22,641	22,097	96.5	97.6
640 Machinery And Equipment	1,538,528	1,855,250	1,677,760	1,858,761	1,625,000	87.6	87.4
990 Interfund Administrative Chrgs	29,315	30,194	22,646	30,194	30,496	101.0	101.0
Total Expenditures - Srv Unt 636	$1,665,609	$1,989,811	$1,776,681	$1,992,181	$1,759,257	88.4	88.3
Revenues							
360 Miscellaneous Revenues	$1,460,268	$1,577,708	$1,183,274	$1,577,708	$1,507,708	95.6	95.6
390 Other Financing Sources	465,495	70,000	9,530	70,000	70,000	100.0	100.0
Total Revenues - Srv Unt 636	$1,925,763	$1,647,708	$1,192,804	$1,647,708	$1,577,708	95.8	95.8

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
360 Miscellaneous Revenues	$47,062	$47,000	($7,956)	$47,000	$47,000	100.0	100.0
Total Revenues - Srv Unt 699	$47,062	$47,000	($7,956)	$47,000	$47,000	100.0	100.0

ENVIRONMENTAL FUND – 555

Director of Public Works — ***Chris Waarvick***
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.

Additional revenue is placed into this Fund from grants or loans. The amount and timing of receipt is dependent on project approval and construction progress of each individual project. The timing is not usually coincidental with year-end.

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

Dept 555 Environmental Fund	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2008	2009 Amended	2009 Actual	2009 Estimated	2010 Projected	% Chng from	% Chng from
Expenditure Summary By Service Unit	**Actual**	**Budget**	**9/30/2009**	**Year-End**	**Budget**	**2 to 5**	**4 to 5**
639 Administration	$199,788	$1,381,220	$259,629	$855,000	$828,450	60.0	96.9
Total Expenditures	$199,788	$1,381,220	$259,629	$855,000	$828,450	60.0	96.9
Revenue Summary By Service Unit							
639 Administration	$137,155	$1,079,581	$36,234	$835,000	$563,000	52.2	67.4
699 General Revenues	576,877	438,077	514,244	514,244	494,244	112.8	96.1
Total Revenues	$714,031	$1,517,658	$550,478	$1,349,244	$1,057,244	69.7	78.4

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
300 Supplies	0	500	0	500	500	100.0	0.1
400 Other Services And Charges	31,097	1,247,320	249,016	797,500	727,950	58.4	87.9
500 Intergov Srvcs/Other Interfund	63,554	0	0	37,000	0	*	0.0
600 Capital Outlays	105,137	133,400	10,613	20,000	100,000	75.0	12.1
Total Expenditures	$199,788	$1,381,220	$259,629	$855,000	$828,450	60.0	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 $15,000 will be used to fund projected monitoring and potential mediation efforts required at the Law and Justice Center site, plus dangerous building repair and demolition as required by Codes.

Account 600 Capital Projects – In 2009, the City was successful in obtaining grant money from the Department of Ecology to assist in two major projects at the Yakima Airport

Projects scheduled and budgeted for 2010 using this fund are:

Fund 555 Expenditures - Construction Projects		2010 Projected
0000	Project Contingency	$100,000
2145	Richardson Airways (90% Ecology grant)	168,500
2192	Fuel Capacity Expansion	100,000
2274	Yakima Airport UST (75% Ecology grant)	417,000
Total Construction Projects		**$785,500**

Summary – Budgeted for 2010 at $828,450, this line item is $552,770 or 40.0% less than the 2009 budget of $1,381,220. This is due to the fact that several projects identified for 2009 implementation were started but not completed, and therefore have been reassigned to 2010.

Total Revenues – Service Unit 639 – Budgeted for 2010 at $563,000, this line item consists of an annual transfer from the Equipment Rental fund of $135,000 to fund environmental cleanup issues that may arise, $300,000 from the two Ecology grants, and $128,000 from Yakima County for their allocation (50%) of the Airport projects.

Summary – This fund through 2010 indicates a projected balance at the end of 2010 of $228,794 including all of the budgeted expenses listed above.

Balance at end of 2009	$494,244
2010 Revenues	563,000
2010 Total Estimated Resources	$1,057,244
2010 Projected Expenditures	828,450
Balance at End of 2010	**$228,794**

SERVICE UNIT 639 – ADMINISTRATION

Service Unit - 639 Administration	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
310 Office And Operating Supplies	$0	$500	$0	$500	$500	100.0	100.0
400 Other Services And Charges							
410 Professional Services	15,592	545,870	58,645	381,000	442,000	81.0	116.0
430 Transportation/Training	0	950	0	0	950	100.0	*
480 Repairs And Maintenance	13,788	679,000	181,057	405,000	183,500	27.0	45.3
490 Miscellaneous	1,717	21,500	9,313	11,500	101,500	472.1	882.6
Total	31,097	1,247,320	249,016	797,500	727,950	58.4	91.3
550 Interfund Subsidies	63,554	0	0	37,000	0	*	0.0
600 Capital Outlays							
630 Improvements Other Than Bldg	617	100,000	0	0	100,000	100.0	*
640 Machinery And Equipment	10,253	0	0	0	0	*	*
650 Construction Projects	94,267	33,400	10,613	20,000	0	0.0	0.0
Total	105,137	133,400	10,613	20,000	100,000	75.0	500.0
Total Expenditures - Srv Unt 639	$199,788	$1,381,220	$259,629	$855,000	$828,450	60.0	96.9
Revenues							
330 Intergovernmental Revenues	$0	$944,581	$36,234	$700,000	$428,000	45.3	61.1
390 Other Financing Sources	137,155	135,000	0	135,000	135,000	100.0	100.0
Total Revenues - Srv Unt 639	$137,155	$1,079,581	$36,234	$835,000	$563,000	52.2	67.4

Service Unit 699 – General Revenues

Revenues – Budgeted for 2010 at $135,000, this line item remains the same as the 2009 amended budget and consists of an annual transfer from the Equipment Rental fund to fund any environmental cleanup issues that may arise.

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$576,877	$438,077	$514,244	$514,244	$494,244	112.8	96.1
Total Revenues - Srv Unt 699	$576,877	$438,077	$514,244	$514,244	$494,244	112.8	96.1

PARKS & RECREATION – 131

Director of Public Works — ***Chris Waarvick***
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.

2009 Accomplishments

- The 2008-2009 State High School Softball 2B/1B Fastpitch Tournament that was hosted at the Gateway Complex this past May was another huge success.
- The 2009 ASA Girl's 12 and under State Championship was hosted at the Gateway Complex in July.
- The 2009 Men's ASA State Championships were hosted at the Gateway Complex in July.
- The number of teams in our Men's Fastpitch league increased in size in our second year of running the league.
- Despite the economy our number of adult softball teams that registered for the last three seasons of this year increased by five teams compared to the 2008 seasons.
- The number of volleyball teams for the 2009 year has increased compared to 2008 numbers.
- Developed a new promotional flyer for the Gateway Complex.
- For the first time we offered two seasons of adult soccer serving 37 teams consisting of approximately 708 adult soccer players.
- New this year was also a 5 v 5 Soccer League during the summer months serving 16 teams consisting of 288 soccer players.
- In 2009 we offered three sessions of our Itty Bitty Soccer League for kids ages 3-4 years old and our Pee Wee Soccer League for kids ages 4-5 serving nearly 100 kids in the three sessions.
- New this year we offered two sessions of Pee Wee T- Ball serving 82 boys and girls ages 4-5 years old.
- The 2009 Hot Shots 3-on-3 Basketball Tournament which our department assists with had the largest number of team entries in the history of the Hot Shots Basketball Tournament. Their were 319 youth through adult teams that registered for the tournament which translates into 1,276 players.
- Applied and received a $2,500 grant from Yakama Legends Casino to partially fund our Outdoor Cinema Series.
- Our Outdoor Cinema Series had nearly 1,300 in attendance for the series which is the highest number since the series began three years ago.

- Secured a $3,000 Sponsorship from Subway for the Summer Sunset Concert Series.
- Franklin Park played host to the USAF Band of the Golden West in August.
- The Concrete Rodeo which is the nation's largest grass roots skateboard tour that brings competition directly to the riders at their own local skate parks made a stop at the Apple Valley Kiwanis Skate Park at Kiwanis Park this past July and hosted a competition for over 75 skateboarders.
- Yakima Parks and Recreation staff had a very big role in Kiddin' Around 2009, which was a collaboration of many different organizations that teamed up to offer a summer full of free kickin' activities for KIDS to promote healthier lifestyles for the youth of our community.
- Installation of a new reader board at the golf course.
- A new promotional flyer was developed for Fisher Park Golf Course.
- The KXDD Fisher Family Golf tournament had the largest number of participants since its inception that was over five years ago. Over 68 golfers participated in this family oriented golf tournament that was held this past June.
- We hosted our first Friday Night Glow Ball Outing this year. All 24 golfers enjoyed playing golf under the moonlight and snacking on light appetizers during the evening.
- June was Women's Golf Month at Fisher, which entitled women to golf nine holes for $7 throughout the whole month of June.
- Also this year, July was Family Golf Month at Fisher, which allowed kids to golf nine holes for free on the weekends while being accompanied by their mom or dad.
- Year to date golf revenues (March-September) for 2009 are up compared to the same time frame in 2008.
- The AmeriCorps team recruited 312 community volunteers who served over 4,565 hours of community service.
- The team served over 1,400 youth in our after school and summer playground programs.
- The AmeriCorps team provided tutoring and homework help for hundreds of youth at risk.
- Applied and qualified for the free lunches and snacks program through the State Office of Superintendent of Public Instruction.
- In August we recruited a new 12 member AmeriCorps team with 90% of the team coming from outside of Washington State.
- The purchase of a on-site storage shed at Harmon Center.
- Increased rental revenue.
- Upgraded and moved library.
- Initiated new game playing policy.
- Repaired all leaking valves on HVAC system.
- Researched cost of vestibule project $30,000+.
- Received legal opinion on the addition of fitness equipment.
- New programming, digital camera classes, genealogy, fiddling, and new dance programs.
- Increased attendance and revenue at Franklin Pool.
- Increased swim lesson participation at Lions Pool.
- Recruited and hired quality lifeguards.
- Secured funding for outdoor deck lights at Franklin.
- Held the largest Paws in the Pool event to date, 110 dogs.
- Increased revenue at Snack Shack at Franklin.
- Improved operating schedules at Lions and Franklin.
- Improved interior lighting at Lions.
- Replaced exterior doors on east side of building at Lions.
- 5 ton of fertilizer applied at Parks.
- 110 Cubic Yards of soft fall for playgrounds.

- Repaired and painted 100 picnic tables.
- New shelter at Elks Park.
- Added security lighting at Elks Park.
- New flag pole at Elks Park.
- Gutted old restroom for Yakima National Little League.
- Roundup applied at all Parks for weed control.
- 6,000 sq. ft. new sod on field 3 at Chesterley Park.
- 20,000 sq. ft. new sod on field 1 at Chesterley Park.
- Homes abated and demolished at Kiwanis Park.
- Asphalted around skate park at Kiwanis Park.
- 4 permanent tables and 4 permanent benches installed around skate park at Kiwanis Park.
- Extended border around spray ground at Miller Park.
- Raised the crown on most Park trees.
- Removed dead and dying trees at Randall Park and Naches Avenue.
- Expanded hole 2 at Fisher Golf Course.
- Top dressed greens at Fisher Golf Course.
- New electrical panel at West Valley Park for the irrigation service.
- Crack filled tennis courts at Kissel Park.
- Dust abated Elks parking lot.
- Added 10,000 sq. ft. of sod around skate park at Kiwanis.
- Applied broadleaf spray at all Parks.

2010 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.
- Complete process for increasing Park Commission to include a youth representative.
- Continue to develop event sponsorships and program marketing.
- Continue process towards providing online registration for Park programs.
- Continue to examine cost efficiencies and alternate funding options for Parks and Recreation.
- Add recreation programs to provide positive alternatives to negative involvements.
- Continue scheduled improvements and enhancements to city parks including
- Update computer room at the Harmon Center.
- Explore and implement water cost savings opportunities.

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	2008 Actual	2009 Amended Budget	2010 Proposed Budget
1267	Parks & Recreation Manager	1.00	1.00	1.00
5202	Golf Course Attendant (1)	1.50	1.50	0.75
5235	Recreation Activities Specialist	1.00	1.00	1.00
5256	Recreation Activities Coordinator	2.00	2.00	2.00
5266	Aquatic Specialist	2.00	2.00	2.00
7111	Senior Center Assistant	1.00	1.00	1.00
8818	Parks Maintenance Specialist (1)	6.50	6.50	5.50
8819	Parks Maintenance Worker (1)	3.00	3.00	2.25
8825	Golf Course Maintenance Specialist	1.00	1.00	1.00
8841	Aquatic Maintenance Technician	1.00	1.00	1.00
11501	Recreation Program Supervisor	1.00	1.00	1.00
11503	Recreation Supervisor	1.80	1.80	1.80
11604	Parks & Recreation Administrative Associate	0.80	0.80	0.80
13102	Parks Superintendent	2.00	2.00	2.00
Total Personnel		**25.60**	**25.60**	**23.10**

(1) Partially unfunded in 2009 and fully unfunded in 2010
(2) The Administrative Associate position was on voluntary furlough of 4 days per week or 0.80 and retired in August of 2009. The position can be filled in 2010 as full time employee.

BUDGET SUMMARY

Dept 131 Parks And Recreation	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenditure Summary By Service Unit							
420 C.B.D. Maintenance	$233	$0	$0	$0	$0	*	*
421 Park Maintenance	1,434,629	1,512,164	1,090,396	1,366,604	1,431,564	94.7	104.8
422 Community Recreation	64,910	75,413	53,218	75,680	76,360	101.3	100.9
423 Golf Course Activities	209,586	234,181	163,486	237,484	166,800	71.2	70.2
424 Aquatics	553,739	556,720	506,678	597,358	602,399	108.2	100.8
425 Senior Center	654,775	700,004	529,382	696,554	709,249	101.3	101.8
426 Sports	333,728	389,553	269,672	389,121	350,616	90.0	90.1
427 Grants,Sponsorships & Conts	150,696	170,235	89,148	154,444	158,082	92.9	102.4
429 Administration	661,332	592,774	494,492	586,052	590,444	99.6	100.8
645 Interfund Distribution	210,865	146,500	131,200	146,500	146,500	100.0	100.0
Total Expenditures	$4,274,493	$4,377,543	$3,327,671	$4,249,796	$4,232,014	96.7	99.6
Revenue Summary By Service Unit							
420 C.B.D. Maintenance	$2,479	$2,500	$3,415	$5,000	$5,000	200.0	100.0
421 Park Maintenance	15,866	19,000	17,109	19,000	19,000	100.0	100.0
422 Community Recreation	3,000	5,000	5,500	7,500	5,000	100.0	66.7
423 Golf Course Activities	119,066	107,250	115,766	122,250	114,250	106.5	93.5
424 Aquatics	212,182	213,915	206,565	224,447	223,015	104.3	99.4
425 Senior Center	534,193	580,300	440,113	582,300	582,300	100.3	100.0
426 Sports	246,233	263,850	236,361	263,850	263,850	100.0	100.0
427 Grants,Sponsorships & Conts	82,461	93,600	74,571	86,100	61,100	65.3	71.0
429 Administration	2,066	2,200	1,940	2,200	2,200	100.0	100.0
645 Interfund Distribution	1,046,360	1,074,000	818,932	1,074,000	1,117,000	104.0	104.0
699 General Revenues	2,461,943	2,315,760	1,441,116	2,142,626	2,135,747	92.2	99.7
Total Revenues	$4,725,848	$4,677,375	$3,361,389	$4,529,273	$4,528,462	96.8	100.0

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	1,521,278	1,631,555	1,239,763	1,584,485	1,613,655	98.9	38.1
200 Personnel Benefits	546,113	562,356	392,437	557,034	550,173	97.8	13.0
Sub-Total Salaries and Benefits	2,067,391	2,193,911	1,632,200	2,141,519	2,163,828	98.6	51.1
300 Supplies	367,549	366,450	308,911	363,180	361,300	98.6	8.5
400 Other Services And Charges	1,155,628	1,177,313	854,027	1,110,229	1,078,145	91.6	25.5
500 Intergov Srvcs/Other Interfund	213,875	151,600	133,764	151,600	151,600	100.0	3.6
600 Capital Outlays	2,708	0	8,748	0	0	*	0.0
900 Interfund Payment For Services	467,341	488,268	390,021	483,268	477,140	97.7	11.3
Total Expenditures	$4,274,493	$4,377,543	$3,327,671	$4,249,796	$4,232,014	96.7	100.0

EXPLANATORY NARRATIVE

Salary & Benefits – In accordance with management directive, salaries are "frozen" for the 2010 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity.

The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees' Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged.

The Parks and Recreation Budget is balanced for 2010. The projected 2010 revenue is $4,248,985. The revenues along with the beginning cash balance of $279,477 will be used to balance the 2010 budget. Total projected resources for 2010 equal $4,528,462.

Expenditures for 2010 are estimated to be $4,232,014 This is a decrease of $17,782 or 0.4% over the 2009 year-end estimate of $4,249,796.

Service Unit 421 – Park Maintenance

Performance Statistics - Park Maintenance	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Yakima Population (2000 Census): 71,845 (Urban area = 110,000+) (Estimated annual growth = 2%)	82,524	84,174	85,857
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
Full-time equivalent maintenance employees	13.50	13.50	10.67
Acres of turf trimmed, mowed, sprayed, irrigated 33 weeks/year, daily litter patrolled year-round	220.28	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 mls	85,662/16.2 mls	85,662/16.2 mls
Square feet of parking lot, snow removal, repairs	608,329/14.0 acre	608,329/14.0 acre	608,329/14.0 acre

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 2010 reflects an increase of $26,698 or 4.9% from the 2009 year-end estimate of $550,988 to $577,686. The increase reflects the reallocation of funds for the Golf Course Maintenance Specialist position. The Golf Course Maintenance Specialist position is allocated 58% to the Fisher Golf Course budget and 46% to Park Maintenance. A corresponding decrease was reflected in the 2009 Service Unit 423 Fisher Golf Course Budget.

Account 120 Overtime – This line item for 2010 reflects an increase of $1,000 over the 2009 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 140 Retirement/Termination Cashout – This line item for 2010 reflects an increase from $0 in 2009 to $54,327 in 2010, due to the planned retirement of one of the Park Superintendents.

Account 200 Personnel Benefits – This line item for 2010 reflects an increase of $30,401 or 13.8% from the 2009 year-end estimate of $219,855 to $250,256.

Account 310 Operating Supplies – This line item reflects no increase for 2010. 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 2010 reflects an increase of $3,120 or 7.5% from the 2009 year-end estimate of $41,880 to $45,000. This increase is due to a slight increase in fuel costs, but is 62% lower that the 2008 actual expenditure.

Account 410 Professional Services - This line item for 2010 has been reduced to $0.00 as part of the budget reduction. The 2009 year end estimate is $45,000. The Department of Corrections work crews and the West Valley Community Park cleaning contract which were eliminated were paid for out of this line item.. All other contracted work for park maintenance was also paid for out of this account.

Account 470 Public Utilities - This line item for 2010 reflects an increase of $8,798 or 3.3% from the 2009 year-end estimate of $263,171 to $271,969. This increase is due to anticipated continued higher utility costs.

Account 950 Interfund Opt Rental and Leases - This line item for 2010 reflects a decrease of $14,737 or 12.4% from the 2009 year-end estimate of $118,965 to $104,228. This decrease is due to adjustments in the Equipment Rental Fund.

Summary – The projected 2010 total expenditures for Service Unit 421 are $1,431,564 which is an increase of 4.8% from the 2009 year-end estimate of $1,366,604. The increase is due to added costs for the reallocation of funds from Fisher Golf Course Maintenance Specialist position, added costs for the retirement cashout for Parks Superintendant, and higher public utilities costs .

	2008 Actual	2009 Amended Budget	2009 Year-End Estimate	2010 Proposed Budget
Expenditures	$1,434,629	$1,512,164	$1,366,604	$1,431,564
Revenues	$15,866	$19,000	$19,000	$19,000

SERVICE UNIT 421 – PARK MAINTENANCE

Service Unit - 421 Park Maintenance	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$523,659	$603,494	$417,538	$550,988	$577,686	95.7	104.9
120 Overtime	2,045	4,500	775	1,000	2,000	44.4	200.0
130 Special Pay	1,817	2,720	1,448	2,220	2,720	100.0	122.5
140 Retirement/Termination Cashout	0	0	0	0	54,327	*	*
Total	527,521	610,714	419,760	554,208	636,733	104.3	114.9
200 Personnel Benefits							
200 Personnel Benefits	197,756	224,090	148,094	219,855	250,256	111.7	113.8
280 Clothing And Miscellaneous	1,509	1,500	1,479	1,500	1,500	100.0	100.0
Total	199,265	225,590	149,572	221,355	251,756	111.6	113.7
300 Supplies							
310 Office And Operating Supplies	97,253	102,000	90,618	102,000	102,000	100.0	100.0
320 Fuel Consumed	71,874	65,400	37,855	41,880	45,000	68.8	107.5
350 Small Tools And Equipment	950	2,000	99	2,000	2,000	100.0	100.0
Total	170,077	169,400	128,571	145,880	149,000	88.0	102.1
400 Other Services And Charges							
410 Professional Services	102,662	105,000	40,326	45,000	0	0.0	0.0
420 Communications	893	900	400	900	753	83.7	83.7
450 Operating Rentals And Leases	0	250	0	250	250	100.0	100.0
470 Public Utility Services	293,354	256,971	240,308	263,171	271,969	105.8	103.3
480 Repairs And Maintenance	24,107	20,000	11,496	12,500	12,500	62.5	100.0
490 Miscellaneous	1,846	1,175	945	1,175	1,175	100.0	100.0
Total	422,862	384,296	293,475	322,996	286,647	74.6	88.8
530 State/County Taxes & Assessment	2,112	3,200	1,700	3,200	3,200	100.0	100.0
630 Improvements Other Than Bldg	2,708	0	8,748	0	0	*	*
950 Interfund Opt Rental And Leases	110,083	118,965	88,569	118,965	104,228	87.6	87.6
Total Expenditures - Srv Unt 421	$1,434,629	$1,512,164	$1,090,396	$1,366,604	$1,431,564	94.7	104.8
Revenues							
340 Charges For Good And Services	$11,671	$11,400	$13,602	$11,400	$11,400	100.0	100.0
360 Miscellaneous Revenues	4,195	7,600	3,507	7,600	7,600	100.0	100.0
Total Revenues - Srv Unt 421	$15,866	$19,000	$17,109	$19,000	$19,000	100.0	100.0

Service Unit 422 – Community Recreation

This service unit provides and administers year-round recreation and leisure services for youth, adults and families in all areas of the community. Activities include youth and adult enrichment programs, summer playgrounds and special community events. Due to the passage of Initiative 695 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 2010 reflects an increase of $559 or 1.3% from the 2009 year-end estimate of $44,621 to $45,180.

Account 200 Personnel Benefits - This line item for 2010 reflects an increase of $120 or 0.8% from the 2009 year –end estimate of $16,082 to $16,202.

Summary – The 2010 total expenditures for Service Unit 422 are $76,360, which is an increase of 0.9% from the 2009 year-end estimate of $75,680.

	2008 Actual	2009 Amended Budget	2009 Year-End Estimate	2010 Proposed Budget
Expenditures	$64,910	$75,413	$75,680	$76,360
Revenues	3,000	5,000	7,500	5,000
Cost Recovery	4.62%	6.63%	9.91%	6.55%

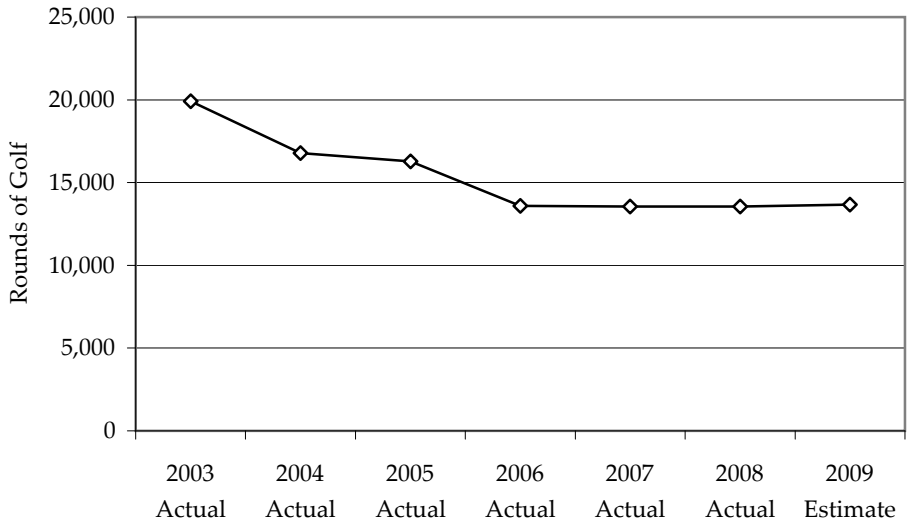
SERVICE UNIT 422 – COMMUNITY RECREATION

Service Unit - 422 Community Recreation	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$38,899	$45,042	$30,071	$44,621	$45,180	100.3	101.3
120 Overtime	954	0	314	0	0	*	*
Total	39,853	45,042	30,385	44,621	45,180	100.3	101.3
200 Personnel Benefits	13,575	15,393	11,414	16,082	16,202	105.3	100.8
310 Office And Operating Supplies	3,225	3,000	3,926	3,000	3,000	100.0	100.0
400 Other Services And Charges							
410 Professional Services	8,257	11,000	7,492	11,000	11,000	100.0	100.0
420 Communications	0	577	0	577	577	100.0	100.0
430 Transportation/Training	0	200	0	200	200	100.0	100.0
490 Miscellaneous	0	200	0	200	200	100.0	100.0
Total	8,257	11,977	7,492	11,977	11,977	100.0	100.0
Total Expenditures - Srv Unt 422	$64,910	$75,413	$53,218	$75,680	$76,360	101.3	100.9
Revenues							
340 Charges For Good And Services	$3,000	$5,000	$3,000	$5,000	$5,000	100.0	100.0
360 Miscellaneous Revenues	0	0	2,500	2,500	0	*	0.0
Total Revenues - Srv Unt 422	$3,000	$5,000	$5,500	$7,500	$5,000	100.0	66.7

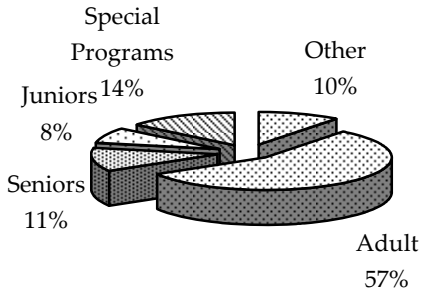
PERFORMANCE STATISTICS - COMMUNITY RECREATION	2008 ACTUAL	2009 AMENDED BUDGET	2010 PROPOSED BUDGET
Number of Acres Requiring High Quality Maintenance	19	19	19
Hours of Operation	2,916 / year	2,916 / year	2,916 / year
Total Days Open	243	243	243
Number of Rounds of Golf	13,910	13,667	13,600
Average Players Per Day	57	56	56

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 - 2009



ATTENDANCE BY CATEGORY



Account 100 Salaries and Wages – This line item for 2010 reflects a decrease of $46,634 or 36.7% from the 2009 year-end estimate of $126,901 to $80,267. The decrease is due to the elimination of one (1) Full time seasonal golf Attendant position and the reduction of one (1) full time Seasonal Golf Attendant position to .58 from .75, due to the golf course opening one month later in the Spring. Additionally, the Golf Maintenance Specialist position has been properly allocated to Park Maintenance Service Unit 4521 during the 5 months that the golf course is closed.

Account 200 Personnel Benefits - This line item for 2010 a decrease of $23,136 or 44.2% from the 2009 year-end estimate of $52,350 to $29,214. The increase is due to job eliminations that were identified above.

Summary – The 2010 total expenditures for Service Unit 423 are $166,800, which is a decrease of 29.8% from the 2009 year-end estimate of $237,484.

	2008 Actual	2009 Amended Budget	2009 Year-End Estimate	2010 Proposed Budget
Expenditures	$209,586	$234,181	$237,484	$166,800
Revenues	119,066	107,250	122,250	114,250
Cost Recovery	56.8%	45.8%	51.8%	68.5%

SERVICE UNIT 423 – FISHER GOLF COURSE

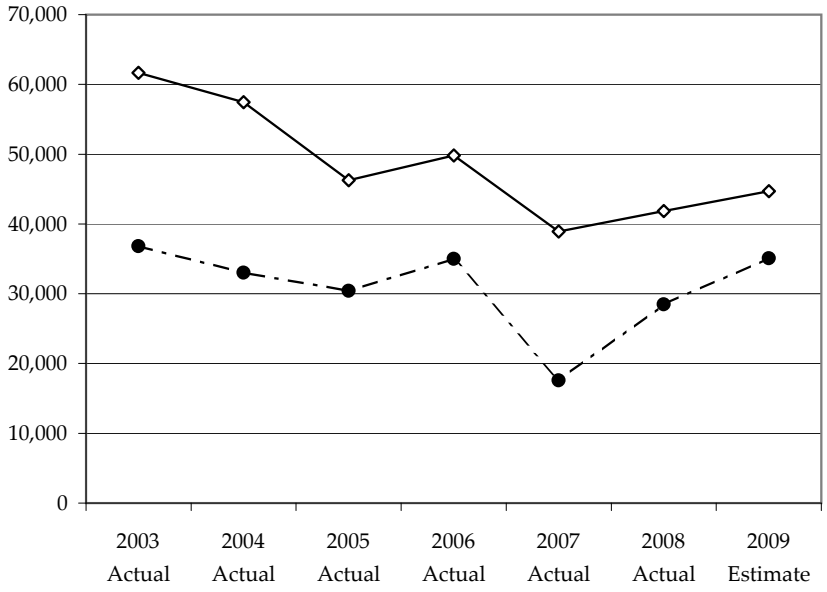
Service Unit - 423 Golf Course Activities	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$107,966	$126,901	$85,928	$126,901	$80,267	63.3	63.3
120 Overtime	3,226	3,000	2,396	3,000	3,000	100.0	100.0
130 Special Pay	250	127	254	127	127	100.0	100.0
Total	111,442	130,028	88,577	130,028	83,394	64.1	64.1
200 Personnel Benefits							
200 Personnel Benefits	47,237	53,747	34,869	52,350	29,214	54.4	55.8
280 Clothing And Miscellaneous	876	500	65	500	500	100.0	100.0
Total	48,113	54,247	34,934	52,850	29,714	54.8	56.2
300 Supplies							
310 Office And Operating Supplies	17,411	15,500	13,498	18,000	18,000	116.1	100.0
340 Items Purchased For Resale	4,714	5,000	5,044	6,000	5,000	100.0	83.3
Total	22,125	20,500	18,542	24,000	23,000	112.2	95.8
400 Other Services And Charges							
410 Professional Services	2,066	2,100	4,178	2,100	2,100	100.0	100.0
420 Communications	1,232	1,197	627	1,197	1,197	100.0	100.0
470 Public Utility Services	22,637	24,809	14,674	24,809	26,096	105.2	105.2
480 Repairs And Maintenance	89	500	0	500	500	100.0	100.0
490 Miscellaneous	1,428	300	1,530	1,500	300	100.0	20.0
Total	27,453	28,906	21,008	30,106	30,192	104.5	100.3
530 State/County Taxes & Assessment	453	500	424	500	500	100.0	100.0
Total Expenditures - Srv Unt 423	$209,586	$234,181	$163,486	$237,484	$166,800	71.2	70.2
Revenues							
340 Charges For Good And Services	$103,225	$97,000	$99,218	$106,700	$104,000	107.2	97.5
360 Miscellaneous Revenues	15,841	10,250	16,548	15,550	10,250	100.0	65.9
Total Revenues - Srv Unt 423	$119,066	$107,250	$115,766	$122,250	$114,250	106.5	93.5

Service Unit 424 – Aquatics

Performance Statistics - Aquatics	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Lions Attendance	41,089	44,355	44,000
Franklin Attendance	28,483	35,081	35,000

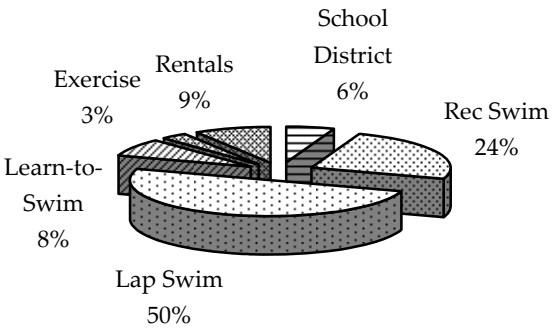
This service unit has been established to plan, implement and provide the City's Aquatic programs for the health, safety and recreational needs of the community and to maintain the City's swimming pools. The 2010 Budget reflects the operation of Lions and Franklin pools.

AQUATICS ATTENDANCE
2003 - 2009

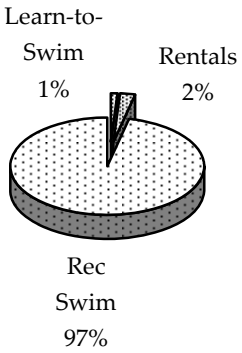


ATTENDANCE BY CATEGORIES

LIONS POOL



FRANKLIN POOL



AQUATICS EXPENDITURE/REVENUE PROFILE

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Proposed
Lions							
Attendance	57,470	46,252	49,834	38,864	41,865	39,862	40,000
Expenditures	$372,495	$421,687	$409,099	$386,200	$393,983	$425,318	$430,284
Revenue	$133,015	$119,133	$132,817	$125,909	$125,085	$143,450	$142,450
% Self Supporting	36%	28%	32%	33%	32%	34%	33%
Net Cost / Participant	$4.17	$6.54	$5.54	$6.70	$6.42	$7.07	$7.20
Franklin							
Attendance	33,032	30,417	35,012	17,570	28,483	35,081	35,000
Expenditures	$116,794	$147,473	$133,627	$110,496	$159,703	$171,370	$171,409
Revenue	$70,046	$76,106	$65,008	$54,158	$87,098	$80,977	$80,565
% Self Supporting	60%	52%	49%	49%	55%	47%	47%
Net Cost / Participant	$1.42	$2.35	$1.96	$3.21	$2.55	$2.58	$2.60
Combined Total							
Attendance	90,502	76,669	84,846	56,434	70,348	74,943	75,000
Expenditures	$489,289	$569,160	$542,726	$496,696	$553,686	$596,688	$601,693
Revenue	$203,061	$195,239	$197,825	$180,067	$212,183	$224,427	$223,015
% Self Supporting	42%	34%	36%	36%	38%	38%	37%
Net Cost / Participant	$3.16	$4.88	$4.07	$5.61	$4.85	$4.97	$5.05

Account 100 Salaries and Wages – This line item for 2010 reflects an increase of $2,409 or 0.8% from the 2009 year-end estimate of $312,920 to $315,329.

Account 120 Overtime - This line item for 2010 reflects no increase from the 2009 year-end estimate of $2,400.

Account 200 Personnel Benefits - This line item for 2010 reflects an increase of $3,866 or 4.4% from the 2009 year-end estimate of $87,647 to $91,513. This increase is related to the increase health care costs.

Account 470 Public Utilities - This line item for 2010 reflects an increase of $7,105 or 5.7% from the 2009 year-end estimate of $124,500 to $131,605. This increase is due to continued higher utility costs.

Account 480 Repairs and Maintenance - This line item for 2010 reflects a decrease of $4,000 or 33.3% from the 2009 year-end estimate of $12,000 to $8,000. This line item has been decreased due to the completion of repairs at Lions and Franklin Pools due to major capital improvements in 2008.

Summary – The 2010 proposed expenditures for Service Unit 424 are $602,399 is an increase of $5,041 or 0.8% of the 2009 year-end estimate of $597,358. The 2010 revenues for this service unit represent a decrease of $1,432 or 0.6% from the year-end estimate of $224,447 to $223,015.

	2008 Actual	2009 Amended Budget	2009 Year-End Estimate	2010 Proposed Budget
Expenditures	$553,739	$556,720	597,358	$602.399
Revenues	212,182	213,915	224,447	223,015
Cost Recovery	38.3%	38.4%	37.5%	37.0%

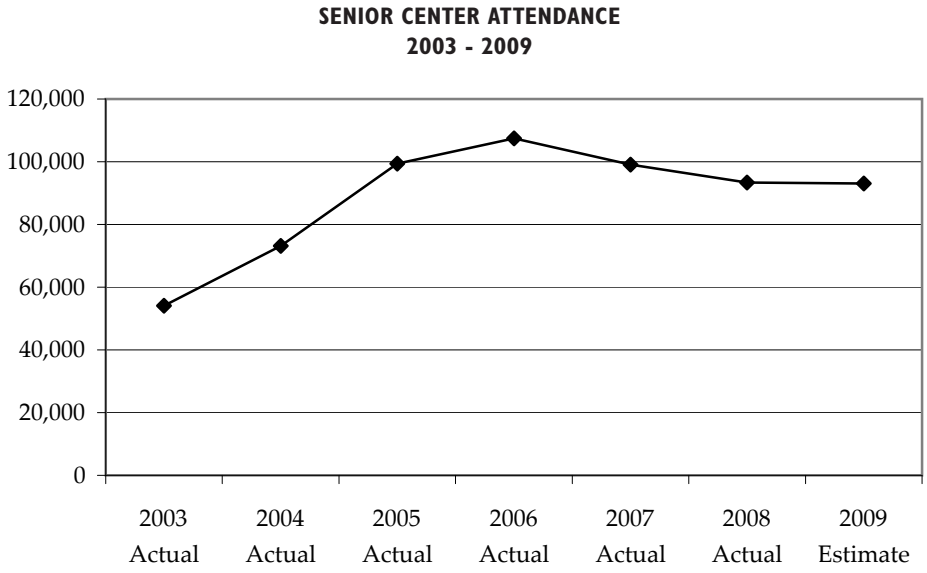
SERVICE UNIT 424 – AQUATICS

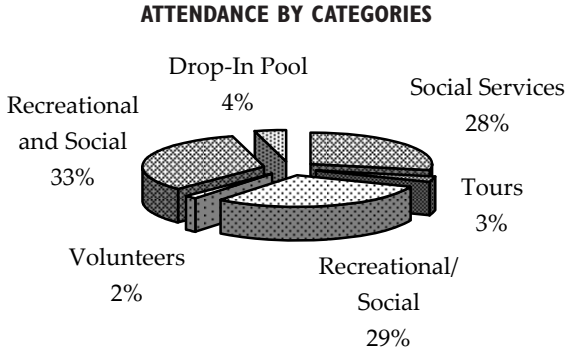
Service Unit - 424 Aquatics	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$303,558	$288,417	$266,920	$312,920	$315,329	109.3	100.8
120 Overtime	2,999	2,400	3,860	2,400	2,400	100.0	100.0
130 Special Pay	239	100	64	100	100	100.0	100.0
Total	306,796	290,917	270,843	315,420	317,829	109.3	100.8
200 Personnel Benefits							
200 Personnel Benefits	84,808	88,260	73,583	87,647	91,513	103.7	104.4
280 Clothing And Miscellaneous	789	1,000	931	1,000	1,000	100.0	100.0
Total	85,597	89,260	74,513	88,647	92,513	103.6	104.4
300 Supplies							
310 Office And Operating Supplies	33,847	34,250	39,064	38,500	35,500	103.7	92.2
340 Items Purchased For Resale	8,754	7,500	12,949	11,000	11,000	146.7	100.0
Total	42,601	41,750	52,013	49,500	46,500	111.4	93.9
400 Other Services And Charges							
420 Communications	4,042	3,742	2,028	3,742	3,901	104.3	104.3
430 Transportation/Training	115	100	0	100	100	100.0	100.0
440 Advertising	149	0	0	0	0	*	*
470 Public Utility Services	107,788	124,500	97,261	124,500	131,605	105.7	105.7
480 Repairs And Maintenance	6,261	4,500	8,121	12,000	8,000	177.8	66.7
490 Miscellaneous	334	950	1,655	2,450	950	100.0	38.8
Total	118,689	133,792	109,064	142,792	144,556	108.1	101.2
530 State/County Taxes & Assessment	56	1,000	244	1,000	1,000	100.0	100.0
Total Expenditures - Srv Unt 424	$553,739	$556,720	$506,678	$597,358	$602,399	108.2	100.8
Revenues							
330 Intergovernmental Revenues	$11,318	$15,000	$10,485	$15,000	$15,000	100.0	100.0
340 Charges For Good And Services	159,131	155,915	156,508	160,447	159,015	102.0	99.1
360 Miscellaneous Revenues	41,734	43,000	39,572	49,000	49,000	114.0	100.0
Total Revenues - Srv Unt 424	$212,182	$213,915	$206,565	$224,447	$223,015	104.3	99.4

Service Unit 425 – Senior Center

Performance Statistics - Senior Center	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Yakima Population (2000 Census) over 65-years-old: 15,226 (Based upon 2% growth per year.)	11,846	12,325	12,500
Volunteer Hours	17,123 / 8.2 FTE	17,123 / 8.2 FTE	17,123 / 8.2 FTE
Number of People Attending Programs at the Harmon Center (not duplicated).	40,063	39,019	40,000
Indexed Number of Participants	95,234	93,043	94,000
Number of Programs Offered	753	780	800
Number of Program Days	299	299	299
Average Number of Participants Per Day	319	311	314

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 2010 reflects an increase of $6,194 or 3.5% over the 2009 year-end estimate of $179,439 to $185,633. This increase is due to merit and longevity increases.

Account 200 Personnel Benefits – This line item for 2010 reflects an increase of $2,228 or 4.3% from the 2009 year-end estimate of $52,283 to $54,511 due to increased healthcare costs.

Account 410 Professional Services – This line item for 2010 reflects a slight increase of $3,000 or 0.8% from the 2009 year-end estimate of $357,000 to $360,000. This line item is utilized for janitorial contracts for the Harmon 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 2010 reflects an increase of $1,841 or 5.3% from the 2009 year-end estimate of $34,779 to $36,620.

Account 480 Repairs and Maintenance - This line item for 2010 remains the same as the 2009 year-end estimate of $6,000.

Summary – The 2010 proposed expenditures for Service Unit 425 are $709,249 which reflects an overall increase of $12,695 or 1.8% from the 2009 year-end estimate of $696,554. The 2010 projected revenue is $582,300. Revenues fluctuate yearly based on the programs offered and the Senior Tour program.

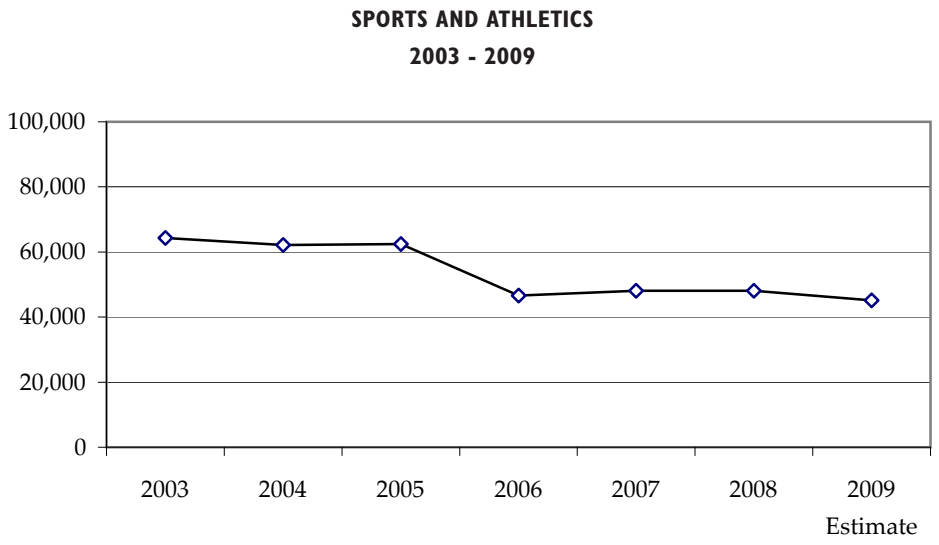
	2008 Actual	2009 Amended Budget	2009 Year-End Estimate	2010 Proposed Budget
Expenditures	$654,775	$700,004	696,554	$709,249
Revenues	534,193	580,300	582,300	582,300
Cost Recovery	81.6%	82.9%	83.6%	8.21%

SERVICE UNIT 425 – SENIOR CENTER

Service Unit - 425 Senior Center	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
110 Salaries And Wages	$170,220	$190,808	$133,901	$179,439	$185,633	97.3	103.5
200 Personnel Benefits	47,720	52,630	38,415	52,283	54,511	103.6	104.3
300 Supplies							
310 Office And Operating Supplies	31,134	24,800	23,714	30,800	30,300	122.2	98.4
340 Items Purchased For Resale	11,988	10,000	6,183	10,000	10,000	100.0	100.0
Total	43,122	34,800	29,898	40,800	40,300	115.8	98.8
400 Other Services And Charges							
410 Professional Services	339,771	359,000	282,361	357,000	360,000	100.3	100.8
420 Communications	10,853	14,687	7,782	15,903	14,885	101.4	93.6
430 Transportation/Training	2,526	1,500	1,878	1,500	1,500	100.0	100.0
440 Advertising	513	1,500	541	500	1,500	100.0	300.0
470 Public Utility Services	27,758	34,779	24,792	34,779	36,620	105.3	105.3
480 Repairs And Maintenance	5,088	2,000	6,088	6,000	6,000	300.0	100.0
490 Miscellaneous	7,006	8,200	3,599	8,250	8,200	100.0	99.4
Total	393,515	421,665	327,041	423,931	428,705	101.7	101.1
530 State/County Taxes & Assessment	197	100	128	100	100	100.0	100.0
Total Expenditures - Srv Unt 425	$654,775	$700,004	$529,382	$696,554	$709,249	101.3	101.8
Revenues							
330 Intergovernmental Revenues	$59,474	$71,600	$55,073	$71,600	$71,600	100.0	100.0
340 Charges For Good And Services	402,900	439,600	320,180	441,600	441,600	100.5	100.0
360 Miscellaneous Revenues	71,819	69,100	64,859	69,100	69,100	100.0	100.0
Total Revenues - Srv Unt 425	$534,193	$580,300	$440,113	$582,300	$582,300	100.3	100.0

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.



Account 110 Salaries and Wages –This line item for 2010 reflects a decrease of $23,991 or 14.8% from the 2009 year-end estimate of $162,087 to $138,096. The decrease is due to the elimination of the full time Seasonal Park Maintenance Worker position.

Account 200 Personnel Benefits - This line item for 2010 reflects a decrease of $14,857 or 24.9% from the 2009 year-end estimate of $59,762 to $44,905, due to the job eliminated identified above.

Account 410 Professional Services - This line item for 2010 reflects no change from 2009 year-end estimate of $75,000. This line item is used for the paying of sports officials for volleyball, basketball, softball and security alarms.

Summary – The 2010 proposed budget of $350,616 reflects an overall decrease of $38,505 or 9.9% from the 2009 year-end estimate of $389,121. The 2010 projected revenue is $263,850.

	2008 Actual	2009 Amended Budget	2009 Year-End Estimate	2010 Proposed Budget
Expenditures	$333,728	$389,553	$389,121	$350,616
Revenues	246,233	263,850	263,850	263,850
% Self-Support	73.8%	67.7%	67.8%	75.3%

SERVICE UNIT 426 – SPORTS

Service Unit - 426 Sports	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$138,192	$162,509	$111,671	$162,087	$138,096	85.0	85.2
120 Overtime	1,778	2,300	657	1,300	2,300	100.0	176.9
140 Retirement/Termination Cashout	0	0	154	154	0	*	0.0
Total	139,970	164,809	112,481	163,541	140,396	85.2	85.9
200 Personnel Benefits	54,894	60,076	37,939	59,762	44,905	74.8	75.1
300 Supplies							
310 Office And Operating Supplies	41,118	54,000	43,931	57,000	56,500	104.6	99.1
340 Items Purchased For Resale	26,011	26,000	21,974	26,000	26,000	100.0	100.0
Total	67,128	80,000	65,905	83,000	82,500	103.1	99.4
400 Other Services And Charges							
410 Professional Services	64,125	75,000	47,868	75,000	75,000	100.0	100.0
420 Communications	2,001	1,569	992	1,569	1,715	109.3	109.3
430 Transportation/Training	224	400	266	550	400	100.0	72.7
490 Miscellaneous	5,194	7,400	4,154	5,400	5,400	73.0	100.0
Total	71,545	84,369	53,280	82,519	82,515	97.8	100.0
530 State/County Taxes & Assessment	190	300	67	300	300	100.0	100.0
Total Expenditures - Srv Unt 426	$333,728	$389,553	$269,672	$389,121	$350,616	90.0	90.1
Revenues							
340 Charges For Good And Services	$205,028	$223,850	$198,507	$223,850	$223,850	100.0	100.0
360 Miscellaneous Revenues	41,204	40,000	37,855	40,000	40,000	100.0	100.0
Total Revenues - Srv Unt 426	$246,233	$263,850	$236,361	$263,850	$263,850	100.0	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 2009 are dollars for the AmeriCorps after school program.

The AmeriCorps Grant for 2010 is $40,000. The Grant provides AmeriCorps members to supervise the after-school recreation programs. The Grant also provides funds for supplies.

Account 110 Salaries – This line item for 2010 reflects an increase of $2,839 or 4.9% from the 2009 amended budget of $57,804 to $60,643.

Account 200 Personnel Benefits - This line item for 2010 reflects an increase of $647 or 02.5% from the 2009 amended budget of $25,440 to $26,087.

Summary - The 2010 proposed budget of $158,082 reflects an increase of $3,638 or 02.4% from the 2009 year-end estimate of $154,444. The 2010 projected revenue is $61,100 a decrease of $25,000. The projected revenues are represented by the AmeriCorp Grant.

	2008 Actual	2009 Amended Budget	2009 Year-End Estimate	2010 Proposed Budget
Expenditures	$150,696	$170,235	$154,444	$158.082
Revenues	82,461	93,600	86,100	61,100
% Self-Support	54.7%	55.0%	55.7%	38.6%

SERVICE UNIT 427 – GRANTS, SPONSORSHIPS, CONTRIBUTIONS, YOUTH PROGRAMS

Service Unit - 427 Grants,Sponsorships& Conts	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$39,645	$57,804	$43,000	$57,804	$60,643	104.9	104.9
120 Overtime	930	0	638	0	0	*	*
140 Retirement/Termination Cashout	2,817	0	0	0	0	*	*
Total	43,392	57,804	43,638	57,804	60,643	104.9	104.9
200 Personnel Benefits	17,360	26,231	19,036	25,440	26,087	99.5	102.5
310 Office And Operating Supplies	16,285	15,000	9,413	15,000	15,000	100.0	100.0
400 Other Services And Charges							
410 Professional Services	67,829	65,000	10,417	50,000	50,000	76.9	100.0
420 Communications	1,567	1,200	871	1,200	1,553	129.4	129.4
430 Transportation/Training	2,430	3,000	3,648	3,000	2,800	93.3	93.3
490 Miscellaneous	1,834	2,000	2,124	2,000	2,000	100.0	100.0
Total	73,659	71,200	17,060	56,200	56,353	79.2	100.3
Total Expenditures - Srv Unt 427	$150,696	$170,235	$89,148	$154,444	$158,082	92.9	102.4
Revenues							
330 Intergovernmental Revenues	$82,461	$93,600	$74,571	$86,100	$61,100	65.3	71.0
Total Revenues - Srv Unt 427	$82,461	$93,600	$74,571	$86,100	$61,100	65.3	71.0

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 2010 reflects an increase of $4,424 or 3.2% from the 2009 year-end estimate of $139,423 to $143,847.

Account 200 Personnel Benefits - This line item for 2010 reflects a decrease of $6,131 or 15.1% from the 2009 amended budget of $40,616 to $34,485.

Account 410 Professional Services - This line item for 2010 reflects a decrease of $4,000 or 30.1% from the 2009 amended budget of $13,000 to $9,000.

Account 990 Interfund Administration Fund - This line item for 2010 reflects an increase of $3,163 or 1.5% from the 2009 amended budget of $211,284 to $214,447. This account covers administrative support from Public Works.

Summary - The 2010 proposed budget of $590,444 reflects an increase of $4,392 or 0.8% from the 2009 year-end estimate of $586,052. Revenue from this service unit is estimated to be $2,200 for 2010. This is a non-revenue producing service unit.

	2008 Actual	2009 Amended Budget	2009 Year-End Estimate	2010 Proposed Budget
Expenditures	$661,332	$592,774	$586,052	$590,444
Revenues	2,066	2,200	2,200	2,200

SERVICE UNIT 429 – ADMINISTRATION

Service Unit - 429 Administration	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$127,872	$141,433	$98,884	$139,423	$143,847	101.7	103.2
120 Overtime	154	0	1,478	0	0	*	*
140 Retirement/Termination Cashout	54,058	0	39,815	0	0	*	*
Total	182,084	141,433	140,177	139,423	143,847	101.7	103.2
200 Personnel Benefits	79,588	38,929	26,614	40,616	34,485	88.6	84.9
310 Office And Operating Supplies	2,985	2,000	644	2,000	2,000	100.0	100.0
400 Other Services And Charges							
410 Professional Services	8,798	13,000	15,411	13,000	9,000	69.2	69.2
420 Communications	8,939	7,709	4,920	7,709	8,000	103.8	103.8
430 Transportation/Training	746	2,600	446	1,500	2,400	92.3	160.0
440 Advertising	10,209	10,000	1,764	10,000	10,000	100.0	100.0
490 Miscellaneous	10,723	7,800	3,064	7,500	7,800	100.0	104.0
Total	39,415	41,109	25,605	39,709	37,200	90.5	93.7
900 Interfund Payment For Services							
960 Interfund Insurance Services	93,247	97,909	97,909	97,909	102,804	105.0	105.0
980 Interfund Garage/Plant Charges	54,029	55,110	41,331	55,110	55,661	101.0	101.0
990 Interfund Administrative Chgs	209,983	216,284	162,212	211,284	214,447	99.2	101.5
Total	357,259	369,303	301,452	364,303	372,912	101.0	102.4
Total Expenditures - Srv Unt 429	$661,332	$592,774	$494,492	$586,052	$590,444	99.6	100.8
Revenues							
340 Charges For Good And Services	$1,131	$1,500	$1,184	$1,500	$1,500	100.0	100.0
360 Miscellaneous Revenues	935	700	756	700	700	100.0	100.0
Total Revenues - Srv Unt 429	$2,066	$2,200	$1,940	$2,200	$2,200	100.0	100.0

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 2010 are $146,500. This reflects no change from 2009 year-end estimate of $146,500. 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 2010

proposed budget for the In Lieu of Tax is $1,117,000 This is an increase of $43,000 or 4.0% over the 2009 year-end estimate of $1,074,000.

	2008 Actual	2009 Amended Budget	2009 Year-End Estimate	2010 Proposed Budget
Expenditures	$210,865	$146,500	$146,500	$146,500
Revenues	1,046,360	1,074,000	1,074,000	1,117,000

SERVICE UNIT 645 – INTERFUND DISTRIBUTION

Service Unit - 645 Interfund Distribution	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
550 Interfund Subsidies	$210,865	$146,500	$131,200	$146,500	$146,500	100.0	100.0
Total Expenditures - Srv Unt 645	$210,865	$146,500	$131,200	$146,500	$146,500	100.0	100.0
Revenues							
390 Other Financing Sources	$1,046,360	$1,074,000	$818,932	$1,074,000	$1,117,000	104.0	104.0
Total Revenues - Srv Unt 645	$1,046,360	$1,074,000	$818,932	$1,074,000	$1,117,000	104.0	104.0

Service Unit 699 – General Revenues

Account 270 Fund Cash Balance – This 2010 proposed estimated beginning unreserved fund balance of $279,477 reflects a decrease of $171,879 or 38.1% from the 2009 year-end estimated fund balance of $451,356.

Account 310 Taxes – The proposed budget of $1,788,500 from the City property tax allocation to Parks and Recreation is increased by $165,000 or 10.2% from the 2009 year-end estimate of $1,623,500

Total Parks and Recreation Budget	2008 Actual	2009 Amended Budget	2009 Year-End Estimate	2010 Proposed Budget
Expenditures	$4,274,493	$4,377,543	$4,249,796	$4,232,014
Revenues	4,176,409	4,244,385	4,077,917	4,248,985
Beginning Unencumbered Balance	549,439	432,990	451,356	279,477
Total Resources	$4,725,848	$4,677,375	$4,529,273	$4,528,462

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$549,439	$432,990	$451,356	$451,356	$279,477	64.6	61.9
310 Taxes	1,800,000	1,800,000	985,234	1,623,500	1,788,500	99.4	110.2
360 Miscellaneous Revenues	73,370	27,770	4,527	12,770	12,770	46.0	100.0
390 Other Financing Sources	39,134	55,000	0	55,000	55,000	100.0	100.0
Total Revenues - Srv Unt 699	$2,461,943	$2,315,760	$1,441,116	$2,142,626	$2,135,747	92.2	99.7

PARKS & RECREATION CAPITAL – 331

Director of Public Works — ***Chris Waarvick***
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

Dept 331 Parks And Recreation Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2008	2009 Amended	2009 Actual	2009 Estimated	2010 Projected	% Chng from	% Chng from
Expenditure Summary By Service Unit	Actual	Budget	9/30/2009	Year-End	Budget	2 to 5	4 to 5
428 Capital Improvement	$622,737	$1,475,000	$237,387	$824,989	$560,000	38.0	67.9
Total Expenditures	$622,737	$1,475,000	$237,387	$824,989	$560,000	38.0	67.9
Revenue Summary By Service Unit							
428 Capital Improvement	$48,050	$975,000	$15,000	$490,000	$500,000	51.3	102.0
645 Interfund Distribution	250,000	250,000	187,500	250,000	50,000	20.0	20.0
699 General Revenues	500,066	210,423	175,527	180,379	100,390	47.7	55.7
Total Revenues	$798,116	$1,435,423	$378,027	$920,379	$650,390	45.3	70.7

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2008	2009 Amended	2009 Actual	2009 Estimated	2010 Projected	% Chng from	% of
Expenditure Summary By Type	Actual	Budget	9/30/2009	Year-End	Budget	2 to 5	Total
400 Other Services And Charges	11,548	0	0	0	0	*	0.0
600 Capital Outlays	611,190	1,475,000	237,387	824,989	560,000	38.0	100.0
Total Expenditures	$622,737	$1,475,000	$237,387	$824,989	$560,000	38.0	100.0

EXPLANATORY NARRATIVE

Service Unit 428 – Capital Improvement

For 2010 $85,000 is programmed for ongoing capital needs and $475,000 is budgeted for the Upper Kiwanis Development. Financing for this project is through State Recreation and Conservation Office (RCO) grant, short term financing, donations and reserves.

	2008 Actual	2009 Amended Budget	2009 Year-End Estimate	2010 Proposed Budget
Expenditures – Capital Projects				
Other Capital Projects/Improvements	$40,019	$100,000	$100,000	$85,000
Kissel Park Improvements (1800)	59,926	0	0	0
Kiwanis Skate Park (2023)	289,059	0	20,688	0
Aquatic Study (2135)	12,798	0	0	0
Lions Pool Rehabilitation (2186)	1,322	0	0	0
Elks Park Restroom Rehab (2187)	106,150	0	0	0
Upper Kiwanis Development (2212)	51,221	1,375,000	700,000	475,000
Franklin Pool Rehabilitation (2225)	31,630	0	4,301	0
Harmon Center Parking Lot (2226)	39,612	0	0	0
Total Expenditures	$622,737	$1,475,000	$824,989	$560,000
Revenues				
Interest From Investments	$25,243	$15,000	$5,000	$5,000
Operating Transfer (Various Projects) (1)	250,000	250,000	250,000	50,000
Upper Kiwanis Dev - State Grant	0	475,000	475,000	0
Kiwanis Skate Park Donation (2023)	42,250	0	15,000	0
Upper Kiwanis Dev - Interlocal Grant	2,500	0	0	0
Private Donations / Contributions	1,300	0	0	0
Bond - Upper Kiwanis Development (2212)	0	500,000	0	500,000
Total Revenues	$324,293	$1,240,000	$745,000	$555,000
Beginning Unencumbered Balance	$473,293	$175,379	$175,379	$95,390
Total Resources	$798,116	$1,415,379	$920,379	$650,390

(1) The Operating Transfers are from Public Works Trust Construction the first .25% of the Real Estate Excise Tax (REET 1).

SERVICE UNIT 428 – CAPITAL IMPROVEMENT

Service Unit - 428 Capital Improvement	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
400 Other Services And Charges							
410 Professional Services	$12,798	$0	$0	$0	$0	*	*
490 Miscellaneous	(1,250)	0	0	0	0	*	*
Total	11,548	0	0	0	0	*	*
600 Capital Outlays							
610 Land	49,224	200,000	200,000	200,000	0	0.0	0.0
630 Improvements Other Than Bldg	126,298	100,000	11,647	100,000	85,000	85.0	85.0
640 Machinery And Equipment	5,724	0	0	0	0	*	*
650 Construction Projects	429,944	1,175,000	25,740	524,989	475,000	40.4	90.5
Total	611,190	1,475,000	237,387	824,989	560,000	38.0	67.9
Total Expenditures - Srv Unt 428	$622,737	$1,475,000	$237,387	$824,989	$560,000	38.0	67.9
Revenues							
330 Intergovernmental Revenues	$2,500	$475,000	$0	$475,000	$0	0.0	0.0
360 Miscellaneous Revenues	45,550	0	15,000	15,000	0	*	0.0
390 Other Financing Sources	0	500,000	0	0	500,000	100.0	*
Total Revenues - Srv Unt 428	$48,050	$975,000	$15,000	$490,000	$500,000	51.3	102.0

SERVICE UNIT 645 – INTERFUND DISTRIBUTION

Service Unit - 645 Interfund Distribution	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
390 Other Financing Sources	$250,000	$250,000	$187,500	$250,000	$50,000	20.0	20.0
Total Revenues - Srv Unt 645	$250,000	$250,000	$187,500	$250,000	$50,000	20.0	20.0

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$473,823	$195,423	$175,379	$175,379	$95,390	48.8	54.4
360 Miscellaneous Revenues	26,243	15,000	148	5,000	5,000	33.3	100.0
Total Revenues - Srv Unt 699	$500,066	$210,423	$175,527	$180,379	$100,390	47.7	55.7

CEMETERY– 144

DIRECTOR OF PUBLIC WORKS — **CHRIS WAARVICK**
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	2008 Actual	2009 Amended Budget	2010 Proposed Budget
8818	Parks Maintenance Specialist	1.00	1.00	1.00
8831	Cemetery Maintenance Technician	1.00	1.00	1.00
Total Personnel (1)		**2.00**	**2.00**	**2.00**

(1) Cemetery (144) funds .60 FTE's in Public Works Administration (560)

BUDGET SUMMARY

Dept 144 Cemetery Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
225 Cemetery	$251,637	$260,420	$193,418	$256,912	$256,155	98.4	99.7
Total Expenditures	$251,637	$260,420	$193,418	$256,912	$256,155	98.4	99.7
Revenue Summary By Service Unit							
225 Cemetery	$165,238	$166,000	$145,228	$174,000	$175,000	105.4	100.6
645 Interfund Distribution	90,000	50,000	37,500	50,000	50,000	100.0	100.0
699 General Revenues	63,018	100,679	67,466	85,469	74,307	73.8	86.9
Total Revenues	$318,256	$316,679	$250,194	$309,469	$299,307	94.5	96.7

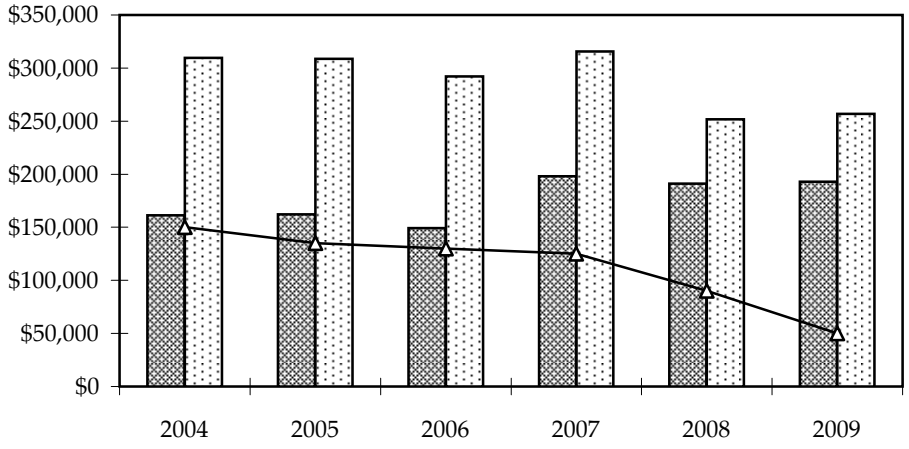
Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	111,208	118,750	89,323	118,750	121,052	101.9	47.3
200 Personnel Benefits	41,030	44,851	33,568	43,396	43,799	97.7	17.1
Sub-Total Salaries and Benefits	152,238	163,601	122,890	162,146	164,851	100.8	64.4
300 Supplies	22,423	22,550	16,611	24,100	21,474	95.2	8.4
400 Other Services And Charges	13,706	16,522	10,106	17,919	17,005	102.9	6.6
500 Intergov Srvcs/Other Interfund	1,903	3,600	1,743	3,600	3,600	100.0	1.4
600 Capital Outlays	91	0	0	0	0	*	0.0
900 Interfund Payment For Services	61,275	54,147	42,069	49,147	49,225	90.9	19.2
Total Expenditures	$251,637	$260,420	$193,418	$256,912	$256,155	98.4	100.0

EXPLANATORY NARRATIVE

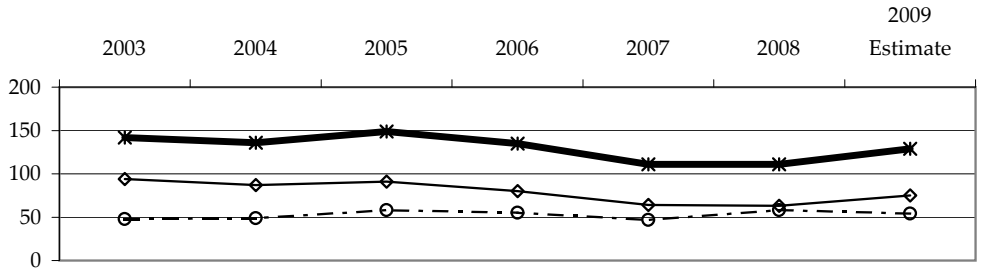
Performance Statistics - Cemetery	2008 Actual	2009 Amended Budget	2010 Proposed Budget
Yearly Number of Burials	121	129	125
Number of Acres to be Watered, Mowed and Maintained	65	65	65

Service Unit 225 – Cemetery

TAHOMA CEMETERY REVENUES, EXPENDITURES AND SUBSIDY



Tahoma cemetery burials
2003 - 2009



Account 110 Salaries and Wages – accounts may occur because of the annualized effect of mid-year 2009 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of 7.5%; dental insurance of 4% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. The State's Public Employees' Retirement System (PERS) contributions were reduced by 33% mid-year 2009, and workers' compensation rates were unchanged. All of these changes net to an amount similar to the 2009 budget.

Account 470 Utilities – This account for 2010 reflects an increase of $1,536 or 13.0 % from the 2009 year-end budget estimate of $11,823 to $13,359. This increase is due to anticipated increases in cost for utilities.

Account 480 Repairs and Maintenance – This account has a zero balance. There are no major repairs anticipated for 2010.

Account 950 Interfund, Rental and Leases – This account for 2010 reflects an increase of $1,053 of 16.2% from 2009 year-end budget estimate of $6,515 to $7,568.

Account 990 Interfund Administrative Charges - This account for 2010 reflects a decrease of $1,267 of 3.4% from 2009 year-end budget estimate of $36,791 to $35,524. These fees are set by Finance annually.

SERVICE UNIT 225 – CEMETERY

Service Unit - 225 Cemetery	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$108,092	$115,250	$86,844	$115,250	$117,552	102.0	102.0
120 Overtime	3,116	3,500	2,479	3,500	3,500	100.0	100.0
Total	111,208	118,750	89,323	118,750	121,052	101.9	101.9
200 Personnel Benefits	41,030	44,851	33,568	43,396	43,799	97.7	100.9
300 Supplies							
310 Office And Operating Supplies	8,979	8,000	4,159	8,000	8,000	100.0	100.0
320 Fuel Consumed	5,242	4,850	3,183	3,400	3,774	77.8	111.0
340 Items Purchased For Resale	7,278	9,000	9,113	12,000	9,000	100.0	75.0
350 Small Tools And Equipment	924	700	157	700	700	100.0	100.0
Total	22,423	22,550	16,611	24,100	21,474	95.2	89.1
400 Other Services And Charges							
410 Professional Services	120	150	123	150	150	100.0	100.0
420 Communications	1,509	1,196	815	1,196	1,246	104.2	104.2
440 Advertising	603	1,000	452	1,000	1,000	100.0	100.0
470 Public Utility Services	11,213	12,926	5,543	11,823	13,359	103.4	113.0
480 Repairs And Maintenance	0	0	3,006	3,000	0	*	0.0
490 Miscellaneous	262	1,250	167	750	1,250	100.0	166.7
Total	13,706	16,522	10,106	17,919	17,005	102.9	94.9
530 State/County Taxes & Assessment	1,903	3,600	1,743	3,600	3,600	100.0	100.0
630 Improvements Other Than Bldg	91	0	0	0	0	*	*

	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
900 Interfund Payment For Services							
950 Interfund Opt Rental & Leases	11,086	6,515	4,886	6,515	7,568	116.2	116.2
960 Interfund Insurance Services	5,562	5,841	5,841	5,841	6,133	105.0	105.0
990 Interfund Administrative Chgs	44,627	41,791	31,342	36,791	35,524	85.0	96.6
Total	61,275	54,147	42,069	49,147	49,225	90.9	100.2
Total Expenditures - Srv Unt 225	$251,637	$260,420	$193,418	$256,912	$256,155	98.4	99.7
Revenues							
340 Charges For Good And Services	$165,238	$166,000	$145,228	$174,000	$175,000	105.4	100.6
Total Revenues - Srv Unt 225	$165,238	$166,000	$145,228	$174,000	$175,000	105.4	100.6

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 2010 contribution reflects the same amount as 2009 of $50,000

Summary – The 2010 proposed expenditures budget reflects an overall decrease of $757 or 0.3% from the 2009 year-end budget estimate of $256,912 to $256,155.

The 2010 proposed revenue budget of $299,307 reflects a decrease of $10,162 or 3.4% from the 2009 year-end budget estimate of $309,469.

	2008 Actual	2009 Year-End Estimate	2010 Proposed Budget
Service Unit 225 Charges for Services (Burials and Pre-Need Sales)	$165,238	$174,000	$175,000
Service Unit 645 Subsidy from Parks and Recreation Budget	90,000	50,000	50,000
Service Unit 699 Interest From Cemetery Trust, Misc. Revenue	25,903	18,850	21,750
Beginning Fund Balance	37,115	66,619	52,557
Total Revenues (Including Beginning Fund Balance)	$318,256	$309,469	$299,307

	2008 Actual	2009 Amended Budget	2009 Year-End Estimate	2010 Proposed Budget
Expenditures	$251,637	$260,420	$256,912	$256,155
Revenues	$318,256	$316,679	$309,469	$299,307

SERVICE UNIT 645 – INTERFUND DISTRIBUTION

Service Unit - 645 Interfund Distribution	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
390 Other Financing Sources	$90,000	$50,000	$37,500	$50,000	$50,000	100.0	100.0
Total Revenues - Srv Unt 645	$90,000	$50,000	$37,500	$50,000	$50,000	100.0	100.0

Service Unit 699 – General Revenues

Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
270 Beginning Balance	$37,115	$68,929	$66,619	$66,619	$52,557	76.3	78.9
340 Charges For Good And Services	777	750	747	750	750	100.0	100.0
360 Miscellaneous Revenues	6,000	6,000	100	6,100	6,000	100.0	98.4
390 Other Financing Sources	19,126	25,000	0	12,000	15,000	60.0	125.0
Total Revenues - Srv Unt 699	$63,018	$100,679	$67,466	$85,469	$74,307	73.8	86.9

Cemetery Trust Fund 610 – See Finance and Budget Narratives.

RECOVERY PROGRAM GRANTS– 199

DIRECTOR OF PUBLIC WORKS ***CHRIS WAARVICK***

DEFINITION

For 2010, this fund is being used to account for an Energy Efficiency and Conservation Block Grant awarded thru the Department of Energy. Because this grant is part of the American Recovery and Reinvestment Act (ARRA) funds and has more stringent reporting requirements, it is being accounted for in this special fund.

The service units in this division are:

SERVICE UNIT 527 – FEDERAL SHARED REVENUE

BUDGET SUMMARY

DEPT 199 FEDERAL SHARED REVENUE EXPENDITURE SUMMARY BY SERVICE UNIT	(1) 2008 ACTUAL	(2) 2009 AMENDED BUDGET	(3) 2009 ACTUAL 9/30/2009	(4) 2009 ESTIMATED YEAR-END	(5) 2010 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % CHNG FROM 4 TO 5
527 Recovery Act Funds	$0	$0	$0	$0	$814,000	*	*
TOTAL EXPENDITURES	$0	$0	$0	$0	$814,000	*	*
REVENUE SUMMARY BY SERVICE UNIT							
527 Recovery Act Funds	$0	$0	$0	$0	$814,000	*	*
Total Revenues	$0	$0	$0	$0	$814,000	*	*

DEPT 199 FEDERAL SHARED REVENUE	(1) 2008 ACTUAL	(2) 2009 AMENDED BUDGET	(3) 2009 ACTUAL 9/30/2009	(4) 2009 ESTIMATED YEAR-END	(5) 2010 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % OF TOTAL
400 Other Services And Charges	0	0	0	0	814,000	*	100.0
TOTAL EXPENDITURES	$0	$0	$0	$0	$814,000	*	100.0

EXPLANATORY NARRATIVE

SERVICE UNIT 527 – FEDERAL SHARED REVENUE

Total costs for this service unit in 2010 are $814,000, which is budgeted entirely for the Energy Efficiency and Conservation Block Grant.

The purpose of the Energy Efficiency and Conservation Block Grant is to assist State and local governments in creating and implementing a variety of energy efficiency and conservation projects, with the following objectives:

- To reduce fossil fuel emissions created as a result of activities within the jurisdictions of eligible entities

- To reduce the total energy use of the eligible entities; and

- To improve energy efficiency in the transportation, building, and other sectors.

The grant revenue of $814,000 will be used for the following five activities:

- ***Lighting Upgrades for City Facilities*** – Replacement of existing light fixtures with energy efficient lighting is planned for Fire Stations #4 and #5, City Hall and Council Chambers, the Office of Neighborhood Development, Southeast Community Center, YPAC, Y-Pal Center, Wastewater Treatment Facility, and the Public Works buildings. In all, this includes the replacement of 1,146 light fixtures at a cost of $193,968.

- ***Heating and Cooling System Upgrades*** – Installation and replacement of heating and cooling systems in City facilities, specifically: Fire Station #5, City Hall and Council Chambers, ONDS, YPAC, and the Southeast Community Center. By replacing old heating and cooling systems with energy efficient units and thermostats, the City will save 39,174 kwh. Cost - $92,167.

- ***Install Energy Efficient Windows and Door Closures*** – Window replacement on all four floors of City Hall to help reduce energy consumption, plus the installation of new ADA door closures. Total cost - $105,867.

- ***Purchase Recycling Containers for City Facilities*** – In order to reduce waste, the City will purchase clear-bag systems for recycling. These bags will be used around the City and used during special events. The containers have a wide opening lid to accommodate just about any type of recyclable materials such as beverage containers, paper, organics and compostable food waste, special materials like plastic bags and plastic film, and trash. Cost - $10,000.

- ***Replace Street Lights With Energy Efficient Lighting*** – Eliminate all 400 watt street lights in the City and replace them with 80 LED and 120 LED energy efficient units. The City is proposing to install 446 of the 80 LED units and 13 of the 120 LED units. $411,998 is budgeted for the replacements.

SERVICE UNIT 527 – FEDERAL SHARED REVENUE

Service Unit - 527 Recovery Act Funds	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
480 Repairs And Maintenance	$0	$0	$0	$0	$814,000	*	*
Total Expenditures - Srv Unt 527	$0	$0	$0	$0	$814,000	*	*
Revenues							
330 Intergovernmental Revenues	$0	$0	$0	$0	$814,000	*	*
Total Revenues - Srv Unt 527	$0	$0	$0	$0	$814,000	*	*

Outside Agency & Intergovernmental

095 Intergovernmental

- **Emergency Management**
- **Clean Air**
- **Council of Governments**
- **Yakima County Division of Alcoholism**
- **Outside Agencies Requests**
- **CERB Loan Repayments**

CITYWIDE LOG OF OUTSIDE AND INTERGOVERNMENTAL AGENCIES

The chart below is a summary of all the Intergovernmental and Outside Agency requests throughout the 2010 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 2010 Preliminary Budget. A few agencies have requested additional support. Details of the requests are included in the respective policy issue if applicable.

Note: Budget information relating to those agencies listed under the "Intergovernmental & Outside Agencies" funding source in the chart below are included within this section. Policy Issues regarding all items listed herein may be found following this section.

Section / Description	Fund/Dept	2008 Actual	2009 Amended Budget	2010 Preliminary Budget	Policy Issue Page #
Outside & Intergovernmental Agencies					
Yakima Valley Office of Emergency Management (OEM)	GF/Intergov	$57,212	$59,937	$62,500	49
Yakima Regional Clean Air Agency (YRCAA)	GF/Intergov	22,062	22,394	33,720	47
Yakima County Development Association (YCDA)	GF/Intergov	20,000	30,000	15,000	1
Yakima Co. Div. of Alcohol & Other Substance Abuse Svcs	GF/Intergov	19,418	20,790	20,790	n/a
Citizens for Safe Yakima Valley Communities (CSC)	GF/Intergov	20,000	20,000	10,000	31
Yakima Basin Storage Alliance (YBSA)	GF/Intergov	12,000	10,000	0	16
Allied Arts of Yakima Valley - ArtsVan	GF/Intergov	5,333	5,333	2,667	21
Greater Yakima Chamber of Commerce	GF/Intergov	5,900	5,900	2,950	5
Hispanic Chamber of Commerce (HCC)	GF/Intergov	5,900	5,900	2,950	8
Yakima Sunfair Festival Association	GF/Intergov	1,000	1,000	500	14
Yakima Valley Conference of Governments (YVCOG)	GF/Intergov	42,581	41,125	38,623	53
Retired Senior Volunteer Program (RSVP)	GF/Intergov	3,000	3,000	1,500	26
Yakima Symphony Orchestra	GF/Intergov	0	10,000	5,000	36
Yakima County Interlocal Agreement - Matures 06/01/20	GF/Intergov	39,095	39,095	39,095	n/a
Debt Service - CERB Loan - Matures 07/01/16	GF/Intergov	35,602	35,602	35,602	n/a
City Management					
Association of Washington Cities (AWC)	GF/Council	53,817	58,308	58,500	n/a
Yakima Basin Storage Alliance (YBSA)	Water/Irr	18,000	10,000	0	16
Community & Economic Development					
Yakima - Morelia Sister City Association	Econ Dev	2,000	2,000	1,333	17
Committee for Downtown Yakima (CDY)	CBD Capital	50,000	50,000	40,000	19
Fire					
Yakima 4th of July Committee	GF/Fire	5,500	5,000	2,500	11
Public Works					
Seasons Music Festival	Parks & Rec	8,000	8,000	4,000	28
New Requests					
State Fair Park	Undetermined	0	0	0	39

GF = General Fund

INTERGOVERNMENTAL – 095

GENERAL FUND

Finance Director — ***Rita DeBord***
Deputy Director of Accounting & Budgeting — ***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

Dept 095 Intergovernmental Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
129 Administration	$57,212	$59,937	$59,937	$59,937	$62,500	104.3	104.3
319 Administration	22,062	22,394	16,796	22,394	33,720	150.6	150.6
322 Industrial Development	20,000	30,000	30,000	30,000	15,000	50.0	50.0
411 Physical Health Support	19,418	20,790	14,647	152,790	20,790	100.0	13.6
611 Legislation	167,410	236,955	150,469	206,955	199,387	84.2	96.3
Total Expenditures	$286,102	$370,076	$271,848	$472,076	$331,397	89.6	70.2

Expenditure Summary By Type	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
400 Other Services And Charges	112,714	192,258	105,773	294,258	139,690	72.7	42.2
500 Intergov Srvcs/Other Interfund	137,787	142,216	130,474	142,216	156,105	109.8	47.1
700 Debt Service	35,601	35,602	35,601	35,602	35,602	100.0	10.7
Total Expenditures	$286,102	$370,076	$271,848	$472,076	$331,397	89.6	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 2010 Preliminary budget includes $62,441 based on an assessment of $.7359 per capita on a population estimate of 84,850. This represents an increase of $2,563 or 4.3% from the 2009 assessment of $59,937. 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).

SERVICE UNIT 129 – EMERGENCY SERVICES

Service Unit - 129 Administration	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
510 Intergovernment Professional Srv	$57,212	$59,937	$59,937	$59,937	$62,500	104.3	104.3
Total Expenditures - Srv Unt 129	$57,212	$59,937	$59,937	$59,937	$62,500	104.3	104.3

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 2010 budget of $33,720, which is an increase of $11,326 or 50.6% over the 2009 assessment of $22,394. This represents a request of $.40 per capita on a population of 84,300. The per capita rate is unchanged from the prior year. (See budgeted policy issue.)

SERVICE UNIT 319 – CLEAN AIR

Service Unit - 319 Administration	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
510 Intergovernment Professional Srv	$22,062	$22,394	$16,796	$22,394	$33,720	150.6	150.6
Total Expenditures - Srv Unt 319	$22,062	$22,394	$16,796	$22,394	$33,720	150.6	150.6

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) – While $30,000 was paid to YCDA in 2009, for 2010, the allocation has been reduced to $15,000, a decrease of 50%.

SERVICE UNIT 322 – INDUSTRIAL DEVELOPMENT

Service Unit - 322 Industrial Development	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
4Y0 Yakima County Dev Association	$20,000	$30,000	$30,000	$30,000	$15,000	50.0	50.0
Total Expenditures - Srv Unt 322	$20,000	$30,000	$30,000	$30,000	$15,000	50.0	50.0

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 2010 allocation for the Yakima County Division of Alcoholism is $22,000, an increase of $1,210 over the 2009 year-end estimate of $20,790.

SERVICE UNIT 411 – HEALTH

Service Unit - 411 Physical Health Support	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
410 Professional Services	$0	$0	$0	$132,000	$0	*	0.0
510 Intergovernment Professional Svc	19,418	20,790	14,647	20,790	20,790	100.0	100.0
Total Expenditures - Srv Unt 411	$19,418	$20,790	$14,647	$152,790	$20,790	100.0	13.6

Service Unit 611 – Legislation

This activity provided funding in 2009 to:

- Allied Arts of Yakima Valley
- Citizens for a Safe Yakima Community
- Greater Yakima Chamber of Commerce
- Hispanic Chamber of Commerce
- Retired Senior Volunteer Program (RSVP)
- Sunfair Association
- Yakima Basin Storage Alliance - Black Rock
- Yakima Symphony Orchestra
- 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) – Requests for funding in 2010, compared to 2009, include:

	2009	2010	Increase / (Decrease)
Citizens for a Safe Yakima Community	$20,000	$10,000	($10,000)
Community Policing - Federal Byrne Grant	30,000	60,000	30,000
Yakima Basin Storage Alliance	10,000	0	(10,000)
Yakima Symphony Orchestra	10,000	5,000	(5,000)
Allied Arts of Yakima Valley - Arts Van	5,333	2,667	(2,666)
Greater Chamber of Commerce	5,900	2,950	(2,950)
Hispanic Chamber of Commerce	5,900	2,950	(2,950)
Retired Senior Volunteer Program	3,000	2,000	(1,000)
Sunfair Association - Sunfair Parade	1,000	500	(500)
Total	$91,133	$86,067	($5,066)

Refer to the policy issues for further discussion on Outside Agency requests

Account 490 Miscellaneous – The Yakima Valley Conference of Governments (COG) allocation for 2010 is $38,623; $2,502 or 6.1% less than the 2009 allocation of $41,125.

	2009	2010	Increase / (Decrease)
COG General Assessment (1)	$32,877	$33,092	$530 or 1.6%
Metropolitan and Regional Planning Organization (MPO/RTPO)	8,248	5,531	($1,986) or (19.4%)
Total	$41,125	$38,623	($1,456) or (3.5%)

(1) Based on 39¢ per capita against the City of Yakima 2009 population estimate of 84,850, 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 2010 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

SERVICE UNIT 611 – LEGISLATION

Service Unit - 611 Legislation	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Expenses							
400 Other Services And Charges							
410 Professional Services	$50,133	$121,133	$42,867	$91,133	$86,067	71.1	94.4
490 Miscellaneous	42,581	41,125	32,906	41,125	38,623	93.9	93.9
Total	92,714	162,258	75,773	132,258	124,690	76.9	94.3
520 Intergovernment Agreements	39,095	39,095	39,095	39,095	39,095	100.0	100.0
780 Intergovernmental Loans	21,988	23,198	23,198	23,198	24,474	105.5	105.5
830 Debt Service - External Ltd-Int	13,613	12,404	12,404	12,404	11,128	89.7	89.7
Total Expenditures - Srv Unt 611	$167,410	$236,955	$150,469	$206,955	$199,387	84.2	96.3

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
152	Police Grants	Special Revenue	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

Fund/ Dept.	Fund / Dept. Name	Accounting Fund Type	Operational Department	City Functional Grouping
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	PFD - Convention Center	Special Revenue	Finance	Op/Enterprise
173	Tourist Promotion Area	Special Revenue	Comm & Econ Dev	Op/Enterprise
174	PFD - Capitol Theatre	Special Revenue	Finance	Op/Enterprise
195	Contingency	Special Revenue	Finance	Reserve
198	Capitol Theater Reserve	Special Revenue	Finance	Reserve
199	Recovery Grants Program	Special Revenue	Public Works	Op/Enterprise
221	LID Guaranty	Debt Service	Finance	Debt Service
272	2002 & 2009 PFD LTGO Bonds	Debt Service	Finance	Debt Service
281	LTGO - Various Bond Issues	Debt Service	Finance	Debt Service
283	2003 G.O. Criminal Justice/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

Fund/ Dept.	Fund / Dept. Name	Accounting Fund Type	Operational Department	City Functional Grouping
512	Unemployment Compensation Reserve	Internal Service	City Management	Reserve
513	Employee Health Benefit Reserve	Internal Service	City Management	Reserve
514	Workers Compensation Reserve	Internal Service	City Management	Reserve
515	Risk Management Reserve	Internal Service	Finance & Mgmt	Reserve
516	Wellness/Employee Assistance Program	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, 2010

TO: **Department Directors and Division Managers**

FROM: **Dick Zais, City Manager**
Rita DeBord, Finance Director
Cindy Epperson, Deputy Director of Accounting & Budgeting

SUBJECT: **2010 Budget Guidelines**

This Budget Guidelines packet has been prepared to assist in the development of the 2010 budget. The 2010 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), with one modification. Because of the potential for budget reductions in view of the national recession, the General Government budget meetings are targeted to be completed by mid-August to give ample time for Council/Management review of reduction options.

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:	2010 Preliminary Budget Calendar
Attachment IV:	2010 City Manager/Finance -- The Policy Issue/Detailed Budget Review. **This schedule has not yet been set, and will be provided upon completion.** Meetings will be scheduled from July 30 through mid September. Should any essential people (Department Director and Division Managers) be unavailable for budget meetings at any 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 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 2010 budget. Two meetings are scheduled -- the afternoon of Tues. July 14 at 1:30 p.m., and the morning of Wed. July 15 at 11:00 a.m. both to be held in City Council chambers. All 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.

Friday July 24, 2009 – All 2009 year-end estimates and proposed 2010 Preliminary budget worksheets due to the Finance Department.

- ***2009 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 account is going over budget, another account will need to be adjusted downward (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, and properly consider the budget reductions implemented in April.**

Monday July 27, 2009 – All Policy Issues anticipated for inclusion in the 2010 budget are due to Finance Department in draft form.

Note: Kathy Miles has previously distributed a properly formatted sample policy issue form via e-mail. 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).

Proposed 2010 Preliminary Budget – Identify on the budget worksheets attached, the proposed projected revenues and expenditures (operating and capital, excluding personnel) for 2010 based on the most current information available and the departments proposed operating plan. **Note: General Government changes to increase the 2010 budget will not be entered before they are reviewed by the City Manager and/or Finance. Reductions will be processed.**

Note: Submit your budget worksheets to Teresa Borgman in Finance (updated with your year-end estimates and your 2010 budget requests).

Finance will be greatly assisted by ensuring that all information is submitted to the Finance Department before the July 24th 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 2010 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: *2010 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: *2010 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 2010 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 2010 proposed budget) are based on the 2009 adopted budget, as adjusted for the following items:

Salary And Wages Adjustments

- The negotiated increases in base wages (at this point in time, YPPA is the only bargaining unit with a 2010 settlement—all other groups are frozen at 2009 base wage levels).
- Applicable compensation adjustments; including:
  - Longevity
  - Approved Civil Service Reclassifications
  - Merit (step) increases – please review for accuracy, but do not automatically increase steps for someone not at top step – the new budget system is extracting personnel related information directly from payroll.
  - 4% Medical Insurance increase, subject to further review.
  - 4% Dental Insurance increase
  - 5% Industrial Insurance increase
- 3% Insurance – Risk Management
- 7% Postage
- Utility Increases:
  - 7% Natural Gas
  - 5% Electricity
  - 5.5% Water
  - 3.5% Wastewater
- Internal charges (first estimate):
  - 3% City Service charge
  - 0% 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 rough draft of all Policy Issue proposals must be submitted to Finance by July 27th. 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.

2010 General Government

For Preliminary Budget development, the 2009 adopted budget is transferred over and becomes the 2010 budget; except as noted on the previous page. Positions targeted for elimination as part of the April cost containment measure have also been removed from the 2010 budget.

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 2009. 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 2010 beginning fund balance (which is then used, in part, to determine funds available for the 2010 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 2010.

- No requests for new or additional staffing in all funds (permanent, full-time or part-time) above 2009 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 2009 budget or 2009 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 budgets 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.

If personnel cost adjustments produce an increase in department/division total 2010 budget above what revenues can support, expenditure reductions elsewhere must be implemented to balance the 2010 budget.

For 2010, expenditures for existing part-time or temporary staff are to be projected at 2009 actual estimated levels or below.

All reclasses already approved by Civil Service should already be included in the 2010 budget. Exclude reclasses requested but not yet approved, at this point in time. However, please inform Finance of any pending reclasses.

2009 year-end estimates for staffing need to be analyzed and adjusted to take into account vacancies or other staffing related changes.

2010 Proposed Personnel Budget: 2010 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.

2010 Expenditures For Anticipated Employee Retirements And Cash-Outs – Should be budgeted in Object #140. At this point in time, all cash-outs have been removed from the 2010 budget for all funds. General Government operations should identify cash-out requirements, but these should not be entered into the budget system. Other operating funds can enter cash-outs as appropriate.

2010 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 2010 retirements, contact the Finance Department for assistance in calculating these costs. Entry into the 2010 budget should follow the same guidelines as retirement cash-outs.

2010 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. 2010 proposed expenditures are to be budgeted no greater than the 2009 budget or year-end estimates, whichever is lower.

2010 City Expenditures For Medical And Dental Insurance – Should be estimated at the budgeted amount for 2009 (i.e. disregard vacancies for medical and dental insurance estimates). Initially, the 2010 budget will include a 4% rate increase to cover medical inflation. New rates will be developed later in August/September, and will consider our group history and any plan design changes recommended by the Insurance Committee.

Professional Services

Except for indigent defense and mandated or required professional service contracts, no funds should be budgeted for any new professional services. Any proposed increase in professional services should not be budgeted and will require explanatory narrative and a Policy Issue request.

Other Operating Costs

Travel And Training Expenditures (Account #430) – are to be budgeted and justified on the basis of critical needs.

- The 2010 travel budget should be no greater than the costs expected for 2009 year-end estimates or the 2009 budget, whichever is lower.
- Each division is requested to identify by location and professional affiliation, planned out-of-state travel for 2010.
- 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 2010 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 2009 level, while some have been estimated. As Finance further develops these charges, they will be entered into the 2010 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 2010 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 require 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 2010 Budget Items – Except for fixed, mandated, contractual, or uniform cost increases for expenditures not addressed in these guidelines, should not exceed 2009 year-end estimates, or 2009 amended budget, whichever is lower.

Capital Outlay

Capital outlays for 2010 are to be reduced 10% below the 2009 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 2009 adopted budget carried forward into 2010. 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 2009, please provide an estimate of costs expected to be completed by the end of 2009 -- the balance of the project should be rebudgeted in 2010.

IV. REVENUES

The 2009 budgeted revenues have also been programmatically carried forward to the 2010 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. BUDGET NARRATIVES – PRELIMINARY BUDGET DOCUMENT

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 2010 budget narrative. These "narrative drafts" (i.e. last year's narratives and 2010 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 2010 budget proposals, the 2009 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) 2009 organizational chart, including statements outlining organizational responsibility.

- A restructured organizational chart, similar to the one used in the 2009 Preliminary Budget document, will be distributed to Department Heads and should be used as a template for preparing the organizational chart for the 2010 Preliminary Budget document (again; this chart should reflect the 2009 organization.)

- The updated chart should reflect the organization as it currently exists in 2009. 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 2009 budget narrative as "Permanent Budgeted Positions." If changes were made after the 2009 budget was adopted, the personnel listing in the "2009 amended budget" column should be revised to reflect those changes.

CITY OF YAKIMA
(DEPARTMENT) 2009 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 2008,
- Budgeted level (as amended) for 2009, and
- Proposed budget level for 2010.

This information is essential to the 2010 Preliminary Budget process. The number of temporary employees each year should be denoted by separate footnote listing immediately below the permanent authorized listing. (The "2009 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:

Class Code	Position Title	2008 Actual	2009 Amended Budget	2010 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) Explain changes by summarizing budgeted policy issue or other basis for the change; i.e. "See proposed budgeted policy issue to add an Assistant Services Operator."

PERFORMANCE STATISTICS

List performance statistics only where applicable. 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 2010. This should include a brief explanation of all budgeted policy issues and the accounts affected.

Address Substantial Increases/Decreases in Spending for 2010 – Briefly identify, explain and justify all increases or decreases in each summary line item of proposed expenditures for 2010 which result in a change of 3% and $1,000, plus or minus, from the 2009 estimated year-end expenditure levels. Also, if a significant difference occurs between the 2009 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.

General Narrative Example

> *Account # and Name* – This line item for 2010 reflects an increase/decrease of $_____ from the 2009 year-end estimate of $_____ to $_____. This is a ____% increase/decrease. The increase/decrease is $_____ or ____% from the 2009 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 2010 – Identify and describe special or exceptional work programs to be undertaken in 2010; 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 2010 revenue estimates, if applicable to the departments operation, which change plus or minus 3% from 2009 estimated actual levels.

CAPITAL OUTLAY REQUESTS

Please submit Budget Year 2010 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.

Capital Outlay Request Example

Service Unit 341 –

Account 640 Machinery and Equipment –

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.
Total Service Unit 341	**$43,000**		

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.

Contact Kathy Miles in Finance for a sample form, which can be e-mailed, and already in the proper format. The form can then be updated and returned in the same fashion. Please try to have these submitted to Finance by July 27, 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, a separate memorandum should be prepared. The supplemental information may be prepared within the division and submitted as an attachment to the main policy issue finalized in Finance. Below is a sample Policy Issue format.

POLICY ISSUE TITLE

BUDGETED / UNBUDGETED

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.

IMPACTS

1. **Fiscal Impact** – cost reductions or increases
2. **Proposed Funding Source** – if applicable; identify increases or decreases in revenues
3. **Public Impact** –
4. **Personnel Impact** –
5. **Required Changes in City Regulations or Policies –**
6. **Legal Constraints, if applicable –**
7. **Viable Alternatives** – Consideration of several viable alternatives to meet policy objectives.

CONCLUSION AND/OR STAFF RECOMMENDATION

Statement of the above - usually to the effect that the item is a Council policy decision

ATTACHMENT III

2010 BUDGET PROCESS CALENDAR

(as of 7/13/09)

Action Steps	City Manager / Finance	Departments / Divisions	Council	R.C.W. Date
Distribution of 2010 Preliminary Budget Guidelines, including the request for 2010 policy issues.	July 13			Sept. 14
Distribution of Budget Worksheet Printouts: Request for estimates of revenues and expenditures for year-end and 2010 budget request. Finance Department issues budget worksheet printouts (showing 6 months of activity). Printouts will be updated throughout process.	July 13			Sept. 14
Finance Department Budget Development Workshop	July 14 & 15	July 14 & 15		--
2010 draft policy issues due to Finance		July 27		--
CM/Finance/Department Directors Policy Issue Review Meeting	July 30	July 30		--
Budget worksheet printouts of revenue/expenditure estimates (2009 year-end & proposed 2010) due to Finance		July 24		Sept. 28
Preliminary Revenue Review 2010 Status - CM/Finance	July 31			
Review General Govt. revenue projections - CM/Finance	July 31			Oct. 1
Finance assists departments with development prior to CM/department review meetings	Ongoing (Aug.)	Ongoing (Aug.)		--
CM/Finance/Dept. review of Year-end forecasts and 2010 Budget Requests	Aug. – Sept.	Aug. – Sept.		--
2010 budget narrative development – Departments/Divisions		Sept. – Oct. 9		--
Departments submit detail budget narratives to Finance		Oct. 9		--
Finance & CM prepare 2010 Budget Forecast	Sept. – Oct. 9			--
Budget Forecast on Council Agenda - CM/Finance			Oct. 20	November 1
Finalize Preliminary Budget Document - CM/Finance	Oct. 30			None
Preliminary Budget and Policy Issue Documents printed and available to City Council/public			Nov. 2	60 days 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. 17	November 30
Department Budget Reviews, with Council [1] a) General Government Funds b) Utility/Enterprise Funds	Nov. 3, 10, 17, & 24	Nov. 3, 10, 17, & 24	Nov. 3, 10, 17, & 24	--
Council holds Public Hearing (mandatory)			Nov. 17	On or before December 1
Council holds Budget Wrap-Up meeting to finalize Budget Decisions	Dec. 1	Dec. 1	Dec. 1	--
2010 Budget adopted [2]			Dec. 8 or 15	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 2009 calendar year, which may be either December 8, 2009 or December 15, 2009.

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.

2009 MASTER PAY ORDINANCE

Amended by Ordinance No. 2009

Effective 5/24/2009

(as approved by Council 4/21/2009)

Reflects:

All Management: 4.72% 1/1/08; 1.48% 7/1/08; 3.27% 1/1/09; 0.88% 7/1/09
YPPA: 5.0% 1/1/08; 1.0% 7/1/08; 4.00% 1/1/09; 1.50% 7/1/09; 2.50% 1/1/10; 1.5% 7/1/10
AFSCME Municipal: 3.00% 1/1/08; 3.50% 1/1/09
AFSCME Transit: 4.00% 1/1/08; 4.00% 1/1/09; 0.50% 7/1/09
Fire PERS & 911 Calltakers: 3.10% 1/1/08 and implement F step 7/1/08; 4.00% 1/1/09; 1.00% 7/1/09
Fire Public Safety Dispatchers & Lead Dispatchers: 3.10% 1/1/08 and implement F step 7/1/08; 4.00% 1/1/09; 1.00% 7/1/09
Fire Battalion Chief: Scheduled hours reduced from 222.66 to 218.66 to implement a 11th and 12th Kelly Day. 4.00% 1/1/09: 1.00% 7/1/09
Fire LEOFF: 5.00% 1/1/2008; 1.00% 7/1/2008; 5.00% 1/1/2009; 1.00% 7/1/2009
Effective 1/1/09: Reclassification, reallocation and title change to the following positions:
2116 - Lead Client Services Technician (R 23.0),
8671 - Irrigation Specialist I (R 13.5), 8672 - Irrigation Specialist II (R 15.0),
8333 - Water Treatment Plant Chief Operator (R19.5), 8335 - Water Quality Specialist (R 21.5),
6415 - Public Safety Communications Supervisor (Pay Code 558) and
17101 - Public Safety Assistant Communications Manager (Pay Code 975)
Effective 3/29/09: New classification, reallocation and title change to the following positions:
8331 - Water Treatment Plant Operator-In-Training (R14.5),
8332 - Water Treatment Plant Operator II (R 20.0),
8333 - Water Treatment Plant Operator III (R 20.5) and
8433 - Title change from Solid Waste Crew Leader to Solid Waste Collector/Driver
Effective 5/24/09: New classification and allocation to the following positions:
3312 - Planning Technician (R 13.0)
8434 - Solid Waste Code Compliance Officer (R 15.5)

ORDINANCE NO. 2009-

AN ORDINANCE relating to City personnel; adopting a classification and compensation plan for City employees to be effective May 24, 2009; 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 24, 2009, 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)
2116	Lead Client Services Technician (R 23.0)

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)
3312	Planning Technician (R 13.0)
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 Communications Supervisor (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-In-Training (R 14.5)
8332	Water Treatment Plant Operator II (R 20.0)
8333	Water Treatment Plant Operator III (R 20.5)
8335	Water Quality Specialist (R 21.5)
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 Collector/Driver (R 15.5)
8434	Solid Waste Code Compliance Officer (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 13.5)
8672	Irrigation Specialist II (R 15.0)
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)

Class No.	Class Title (Pay Range)
8731	Wastewater Maintenance Specialist I (R 13.5)
8732	Wastewater Maintenance Specialist II (R 15.0)
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)

Class No.	Class Title (Pay Range)
10102	Chief Examiner (Pay Code 975)
10103	Human Resources Specialist (Pay Code 981)
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

Class No.	Class Title (Pay Range)
11251	Supervising Code Inspector (Pay Code 973)
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)

Class No.	Class Title (Pay Range)
12200	Industrial Maintenance and Repair Supervisory Series
12201	Industrial Maintenance Supervisor (Pay Code 974)
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)

Class No. Class Title (Pay Range)

14300 Utility Service Series

14301 Utility Service Supervisor (Pay Code 978)

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 Assistant Communications Manager (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)

Class No.	Class Title (Pay Range)
21000	Transit Supervisory Group
	21101 Transit Route Supervisor (Pay Code 665)
22000	Transit Maintenance and Operation Group
	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 24, 2009. 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	1/1/2008	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	
			MO	1/1/2009	9559.15	10037.54	10543.66	11067.12	11618.31	
			HR	1/1/2009	55.15	57.91	60.83	63.85	67.03	
			MO	7/1/2009	9644.08	10125.94	10637.26	11164.19	11720.57	
			HR	7/1/2009	55.64	58.42	61.37	64.41	67.62	
961		*No Allocated Classification*	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	
			MO	1/1/2009	9103.29	9559.15	10037.54	10543.66	11067.12	
			HR	1/1/2009	52.52	55.15	57.91	60.83	63.85	
			MO	7/1/2009	9183.02	9644.08	10125.94	10637.26	11164.19	
			HR	7/1/2009	52.98	55.64	58.42	61.37	64.41	
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.

Pay Code	Class Code	Class Title			A	B	C	D	E	F
962	1130	Assistant City Manager	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	
			MO	1/1/2009	8666.50	9103.29	9559.15	10037.54	10543.66	
			HR	1/1/2009	50.00	52.52	55.15	57.91	60.83	
			MO	7/1/2009	8742.77	9183.02	9644.08	10125.94	10637.26	
			HR	7/1/2009	50.44	52.98	55.64	58.42	61.37	

Code	Code	Class Title			A	B	C	D	E	F
963	1190	Police Chief	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	
			MO	1/1/2009	8255.71	8666.50	9103.29	9559.15	10037.54	
			HR	1/1/2009	47.63	50.00	52.52	55.15	57.91	
			MO	7/1/2009	8328.51	8742.77	9183.02	9644.08	10125.94	
			HR	7/1/2009	48.05	50.44	52.98	55.64	58.42	
964	1120	City Attorney	MO	1/1/2008	7506.92	7877.85	8269.57	8687.30	9120.62	
	1150	Dir. Comm. & Econ.	HR	1/1/2008	43.31	45.45	47.71	50.12	52.62	
		Development	MO	7/1/2008	7617.85	7993.98	8392.64	8815.56	9255.82	
	1140	Director of Finance and	HR	7/1/2008	43.95	46.12	48.42	50.86	53.40	
		Budget	MO	1/1/2009	7867.45	8255.71	8666.50	9103.29	9559.15	
	1160	Director of Public Works	HR	1/1/2009	45.39	47.63	50.00	52.52	55.15	
	1180	Fire Chief	MO	7/1/2009	7936.78	8328.51	8742.77	9183.02	9644.08	
			HR	7/1/2009	45.79	48.05	50.44	52.98	55.64	
965	1271	City Engineer	MO	1/1/2008	7149.86	7506.92	7877.85	8269.57	8687.30	
	1281	Deputy Police Chief	HR	1/1/2008	41.25	43.31	45.45	47.71	50.12	
	1321	Senior Assistant City	MO	7/1/2008	7255.59	7617.85	7993.98	8392.64	8815.56	
		Atty II	HR	7/1/2008	41.86	43.95	46.12	48.42	50.86	
			MO	1/1/2009	7493.06	7867.45	8255.71	8666.50	9103.29	
			HR	1/1/2009	43.23	45.39	47.63	50.00	52.52	
			MO	7/1/2009	7558.92	7936.78	8328.51	8742.77	9183.02	
			HR	7/1/2009	43.61	45.79	48.05	50.44	52.98	
966	6380	Deputy Fire Chief	MO	1/1/2008	6810.14	7149.86	7506.92	7877.85	8269.57	
	1412	Municipal Court	HR	1/1/2008	39.29	41.25	43.31	45.45	47.71	
		Commissioner	MO	7/1/2008	6910.67	7255.59	7617.85	7993.98	8392.64	
	6127	Police Captain	HR	7/1/2008	39.87	41.86	43.95	46.12	48.42	
			MO	1/1/2009	7136.00	7493.06	7867.45	8255.71	8666.50	
			HR	1/1/2009	41.17	43.23	45.39	47.63	50.00	
			MO	7/1/2009	7198.39	7558.92	7936.78	8328.51	8742.77	
			HR	7/1/2009	41.53	43.61	45.79	48.05	50.44	
967	11740	Crime and Intelligence	MO	1/1/2008	6480.81	6810.14	7149.86	7506.92	7877.85	
		Analyst Supervisor	HR	1/1/2008	37.39	39.29	41.25	43.31	45.45	
	1243	Deputy Director of	MO	7/1/2008	6576.14	6910.67	7255.59	7617.85	7993.98	
		Accounting and Budgeting	HR	7/1/2008	37.94	39.87	41.86	43.95	46.12	
			MO	1/1/2009	6791.07	7136.00	7493.06	7867.45	8255.71	
			HR	1/1/2009	39.18	41.17	43.23	45.39	47.63	
			MO	7/1/2009	6850.00	7198.39	7558.92	7936.78	8328.51	
			HR	7/1/2009	39.52	41.53	43.61	45.79	48.05	

Pay Code	Class Code	Class Title			A	B	C	D	E	F
968	1252	Code Admin & Planning	MO	1/1/2008	6174.01	6480.81	6810.14	7149.86	7506.92	
		Manager	HR	1/1/2008	35.62	37.39	39.29	41.25	43.31	
	1275	Deputy Director of	MO	7/1/2008	6265.88	6576.14	6910.67	7255.59	7617.85	
		Economic Development &	HR	7/1/2008	36.15	37.94	39.87	41.86	43.95	
		Intergovernmental Affairs	MO	1/1/2009	6470.41	6791.07	7136.00	7493.06	7867.45	
	1241	Financial Services	HR	1/1/2009	37.33	39.18	41.17	43.23	45.39	
		Manager	MO	7/1/2009	6527.61	6850.00	7198.39	7558.92	7936.78	
	1233	Information Systems	HR	7/1/2009	37.66	39.52	41.53	43.61	45.79	
		Manager								
	6126	Police Lieutenant								
	1322	Senior Assistant City								
		Attorney I								
	1272	Wastewater Manager								
968BCI	6328	Battalion Chief (Day)	MO	1/1/2008	6076.95	6380.28	6704.40	7038.93	7390.79	
		(Monthly hours - 173.33)	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
			MO	1/1/2009	6319.61	6522.41	6973.07	7319.73	7687.19	8070.24
			HR	1/1/2009	36.46	37.63	40.23	42.23	44.35	46.56
			MO	7/1/2009	6382.01	6588.27	7042.40	7392.52	7763.45	8151.71
			HR	7/1/2009	36.82	38.01	40.63	42.65	44.79	47.03
969	6327	Battalion Chief Shift	MO	1/1/2008	6078.62	6379.21	6695.39	7038.28	7387.86	
		(Monthly hours - 218.66)	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
			MO	1/1/2009	6317.09	6629.77	6957.76	7314.18	7677.15	8061.99
			HR	1/1/2009	28.89	30.32	31.82	33.45	35.11	36.87
			MO	7/1/2009	6380.50	6695.37	7027.73	7386.33	7753.68	8142.90
			HR	7/1/2009	29.18	30.62	32.14	33.78	35.46	37.24
970	11107	Chief Engineer	MO	1/1/2008	5882.82	6174.01	6480.81	6810.14	7149.86	
	1255	Community Relations	HR	1/1/2008	33.94	35.62	37.39	39.29	41.25	
		Manager	MO	7/1/2008	5969.49	6265.88	6576.14	6910.67	7255.59	
	1231	Human Resources	HR	7/1/2008	34.44	36.15	37.94	39.87	41.86	
		Manager	MO	1/1/2009	6165.35	6470.41	6791.07	7136.00	7493.06	
	1267	Park and Recreation	HR	1/1/2009	35.57	37.33	39.18	41.17	43.23	
		Manager	MO	7/1/2009	6219.08	6527.61	6850.00	7198.39	7558.92	
	1261	Street and Traffic Ops Mgr	HR	7/1/2009	35.88	37.66	39.52	41.53	43.61	
	1273	Water and Irrigation Mgr								
971	1323	Assistant City Attorney II	MO	1/1/2008	5600.29	5882.82	6174.01	6480.81	6810.14	
	15101	Assistant Wastewater	HR	1/1/2008	32.31	33.94	35.62	37.39	39.29	
		Manager	MO	7/1/2008	5683.49	5969.49	6265.88	6576.14	6910.67	
	1253	Neighborhood	HR	7/1/2008	32.79	34.44	36.15	37.94	39.87	
		Development Services Mg	MO	1/1/2009	5868.95	6165.35	6470.41	6791.07	7136.00	

Pay Code	Class Code	Class Title			A	B	C	D	E	F
	1254	Planning Manager	HR	1/1/2009	33.86	35.57	37.33	39.18	41.17	
	1274	Public Safety	MO	7/1/2009	5920.95	6219.08	6527.61	6850.00	7198.39	
		Communications Manager	HR	7/1/2009	34.16	35.88	37.66	39.52	41.53	
	1262	Transit Manager								
	11102	Utility Engineer								
972	10101	Deputy Human Resource	MO	1/1/2008	5333.36	5600.29	5882.82	6174.01	6480.81	
		Manager	HR	1/1/2008	30.77	32.31	33.94	35.62	37.39	
	10303	Financial Services Officer	MO	7/1/2008	5413.10	5683.49	5969.49	6265.88	6576.14	
	1263	Fleet Manager	HR	7/1/2008	31.23	32.79	34.44	36.15	37.94	
	13101	Parks Operations	MO	1/1/2009	5589.89	5868.95	6165.35	6470.41	6791.07	
		Supervisor	HR	1/1/2009	32.25	33.86	35.57	37.33	39.18	
	1266	Refuse and Recycling	MO	7/1/2009	5638.42	5920.95	6219.08	6527.61	6850.00	
		Manager	HR	7/1/2009	32.53	34.16	35.88	37.66	39.52	
	11104	Senior Engineer								
	11202	Senior Project Planner (Transit)								
	11901	Supervising Senior Analyst								
	10304	Treasury Services Officer								
	1242	Utility Services Manager								
	11105	Water/Irrigation Engineer								
973	1324	Assistant City Attorney I	MO	1/1/2008	5076.84	5333.36	5600.29	5882.82	6174.01	
	1234	City Clerk	HR	1/1/2008	29.29	30.77	32.31	33.94	35.62	
	11101	Construction Supervisor	MO	7/1/2008	5151.37	5413.10	5683.49	5969.49	6265.88	
	1421	Court Services Manager	HR	7/1/2008	29.72	31.23	32.79	34.44	36.15	
	11410	Neighborhood	MO	1/1/2009	5319.50	5589.89	5868.95	6165.35	6470.41	
		Development Services	HR	1/1/2009	30.69	32.25	33.86	35.57	37.33	
		Operations Supervisor	MO	7/1/2009	5366.30	5638.42	5920.95	6219.08	6527.61	
	1232	Purchasing Manager	HR	7/1/2009	30.96	32.53	34.16	35.88	37.66	
	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	1/1/2008	4837.64	5076.84	5333.36	5600.29	5882.82	
		Supervisor	HR	1/1/2008	27.91	29.29	30.77	32.31	33.94	
	13102	Parks Superintendent	MO	7/1/2008	4908.71	5151.37	5413.10	5683.49	5969.49	
	10201	Senior Analyst(Exempt)	HR	7/1/2008	28.32	29.72	31.23	32.79	34.44	

Pay Code	Class Code	Class Title			A	B	C	D	E	F
	11301	Traffic Operations	MO	1/1/2009	5069.90	5319.50	5589.89	5868.95	6165.35	
		Supervisor	HR	1/1/2009	29.25	30.69	32.25	33.86	35.57	
	15201	Water Treatment Plant	MO	7/1/2009	5114.97	5366.30	5638.42	5920.95	6219.08	
		Supervisor	HR	7/1/2009	29.51	30.96	32.53	34.16	35.88	
975	10302	Accountant	MO	1/1/2008	4607.11	4837.64	5076.84	5333.36	5600.29	
	11502	Aquatics Program	HR	1/1/2008	26.58	27.91	29.29	30.77	32.31	
		Supervisor	MO	7/1/2008	4674.71	4908.71	5151.37	5413.10	5683.49	
	10102	Chief Examiner	HR	7/1/2008	26.97	28.32	29.72	31.23	32.79	
	12103	Equipment Supervisor	MO	1/1/2009	4827.24	5069.90	5319.50	5589.89	5868.95	
	11730	Forensic Supervisor	HR	1/1/2009	27.85	29.25	30.69	32.25	33.86	
	15301	Lab Coordinator	MO	7/1/2009	4870.57	5114.97	5366.30	5638.42	5920.95	
	10301	Payroll Officer	HR	7/1/2009	28.10	29.51	30.96	32.53	34.16	
	15104	Pretreatment Supervisor								
	1431	Probation Services Manager								
	17101	Public Safety Assistant								
		Communications Manager								
	13301	Street Supervisor								
	13701	Traffic Sign Supervisor								
	14201	Transit Operations								
		Supervisor								
	13201	Wastewater Maintenance								
		Supervisor								
	13501	Water Distribution Supervisor								
976	13401	Irrigation Supervisor	MO	1/1/2008	4381.78	4607.11	4837.64	5076.84	5333.36	
	11503	Recreation Supervisor	HR	1/1/2008	25.28	26.58	27.91	29.29	30.77	
	15103	WWTP Chief Operator	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	
			MO	1/1/2009	4591.51	4827.24	5069.90	5319.50	5589.89	
			HR	1/1/2009	26.49	27.85	29.25	30.69	32.25	
			MO	7/1/2009	4631.38	4870.57	5114.97	5366.30	5638.42	
			HR	7/1/2009	26.72	28.10	29.51	30.96	32.53	
977	12101	Equipment Maintenance	MO	1/1/2008	4178.99	4381.78	4607.11	4837.64	5076.84	
		Supervisor	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	
			MO	1/1/2009	4380.05	4591.51	4827.24	5069.90	5319.50	
			HR	1/1/2009	25.27	26.49	27.85	29.25	30.69	
			MO	7/1/2009	4418.18	4631.38	4870.57	5114.97	5366.30	
			HR	7/1/2009	25.49	26.72	28.10	29.51	30.96	
978	13601	Building Superintendent	MO	1/1/2008	3974.46	4178.99	4381.78	4607.11	4837.64	
	13103	Cemetery Supervisor	HR	1/1/2008	22.93	24.11	25.28	26.58	27.91	
	11602	Code Inspections Office	MO	7/1/2008	4033.39	4241.39	4445.91	4674.71	4908.71	
		Supervisor	HR	7/1/2008	23.27	24.47	25.65	26.97	28.32	

Pay Code	Class Code	Class Title			A	B	C	D	E	F
	11720	Corrections Sergeant	MO	1/1/2009	4165.12	4380.05	4591.51	4827.24	5069.90	
	11710	Police Services Supervisor	HR	1/1/2009	24.03	25.27	26.49	27.85	29.25	
	1432	Probation Officer	MO	7/1/2009	4201.52	4418.18	4631.38	4870.57	5114.97	
	11401	Senior Program Supervisor	HR	7/1/2009	24.24	25.49	26.72	28.10	29.51	
	14202	Transit Field Operations Supervisor								
	14301	Utility Service Supervisor								
979	1331	Administrative Assistant to	MO	1/1/2008	3792.46	3974.46	4178.99	4381.78	4607.11	
		the City Manager	HR	1/1/2008	21.88	22.93	24.11	25.28	26.58	
	10502	Deputy City Clerk	MO	7/1/2008	3847.93	4033.39	4241.39	4445.91	4674.71	
	1311	Executive Secretary	HR	7/1/2008	22.20	23.27	24.47	25.65	26.97	
	12102	Mechanic II	MO	1/1/2009	3974.46	4165.12	4380.05	4591.51	4827.24	
	11604	Parks and Recreation	HR	1/1/2009	22.93	24.03	25.27	26.49	27.85	
		Administrative Associate	MO	7/1/2009	4009.12	4201.52	4418.18	4631.38	4870.57	
	14101	Solid Waste Supervisor	HR	7/1/2009	23.13	24.24	25.49	26.72	28.10	
980	16101	Administrative Assistant	MO	1/1/2008	3610.46	3792.46	3974.46	4178.99	4381.78	
		to Fire Chief	HR	1/1/2008	20.83	21.88	22.93	24.11	25.28	
	11701	Administrative Assistant to	MO	7/1/2008	3664.20	3847.93	4033.39	4241.39	4445.91	
		to Police Chief	HR	7/1/2008	21.14	22.20	23.27	24.47	25.65	
	1434	Case Specialist	MO	1/1/2009	3783.79	3974.46	4165.12	4380.05	4591.51	
	1423	Certified Court Interpreter	HR	1/1/2009	21.83	22.93	24.03	25.27	26.49	
	11601	Community & Economic	MO	7/1/2009	3816.73	4009.12	4201.52	4418.18	4631.38	
		Development Office	HR	7/1/2009	22.02	23.13	24.24	25.49	26.72	
		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	MO	1/1/2008	3433.67	3610.46	3792.46	3974.46	4178.99	
		Technician - Payroll	HR	1/1/2008	19.81	20.83	21.88	22.93	24.11	
	10103	Human Resources	MO	7/1/2008	3483.93	3664.20	3847.93	4033.39	4241.39	
		Specialist	HR	7/1/2008	20.10	21.14	22.20	23.27	24.47	
			MO	1/1/2009	3598.33	3783.79	3974.46	4165.12	4380.05	
			HR	1/1/2009	20.76	21.83	22.93	24.03	25.27	
			MO	7/1/2009	3629.53	3816.73	4009.12	4201.52	4418.18	
			HR	7/1/2009	20.94	22.02	23.13	24.24	25.49	
982	10602	Engineering Office	MO	1/1/2008	3277.67	3433.67	3610.46	3792.46	3974.46	
		Assistant	HR	1/1/2008	18.91	19.81	20.83	21.88	22.93	
	10520	Utility and Finance	MO	7/1/2008	3326.20	3483.93	3664.20	3847.93	4033.39	
		Assistant	HR	7/1/2008	19.19	20.10	21.14	22.20	23.27	

Pay Code	Class Code	Class Title			A	B	C	D	E	F
			MO	1/1/2009	3435.40	3598.33	3783.79	3974.46	4165.12	
			HR	1/1/2009	19.82	20.76	21.83	22.93	24.03	
			MO	7/1/2009	3464.87	3629.53	3816.73	4009.12	4201.52	
			HR	7/1/2009	19.99	20.94	22.02	23.13	24.24	
983	10507	Administrative Secretary	MO	1/1/2008	3116.47	3277.67	3433.67	3610.46	3792.46	
	10511	Legal Assistant II	HR	1/1/2008	17.98	18.91	19.81	20.83	21.88	
	11603	Public Works Office	MO	7/1/2008	3163.27	3326.20	3483.93	3664.20	3847.93	
		Assistant	HR	7/1/2008	18.25	19.19	20.10	21.14	22.20	
			MO	1/1/2009	3267.27	3435.40	3598.33	3783.79	3974.46	
			HR	1/1/2009	18.85	19.82	20.76	21.83	22.93	
			MO	7/1/2009	3296.74	3464.87	3629.53	3816.73	4009.12	
			HR	7/1/2009	19.02	19.99	20.94	22.02	23.13	
984	10104	Human Resources	MO	1/1/2008	2969.14	3116.47	3277.67	3433.67	3610.46	
		Assistant	HR	1/1/2008	17.13	17.98	18.91	19.81	20.83	
	10512	Legal Assistant I	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	
			MO	1/1/2009	3111.27	3267.27	3435.40	3598.33	3783.79	
			HR	1/1/2009	17.95	18.85	19.82	20.76	21.83	
			MO	7/1/2009	3139.01	3296.74	3464.87	3629.53	3816.73	
			HR	7/1/2009	18.11	19.02	19.99	20.94	22.02	
985		*No Allocated*	MO	1/1/2008	2830.48	2969.14	3116.47	3277.67	3433.67	
		Classification	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	
			MO	1/1/2009	2965.68	3111.27	3267.27	3435.40	3598.33	
			HR	1/1/2009	17.11	17.95	18.85	19.82	20.76	
			MO	7/1/2009	2991.68	3139.01	3296.74	3464.87	3629.53	
			HR	7/1/2009	17.26	18.11	19.02	19.99	20.94	
986		*No Allocated*	MO	1/1/2008	2693.55	2830.48	2969.14	3116.47	3277.67	
		Classification	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	
			MO	1/1/2009	2823.55	2965.68	3111.27	3267.27	3435.40	
			HR	1/1/2009	16.29	17.11	17.95	18.85	19.82	
			MO	7/1/2009	2847.81	2991.68	3139.01	3296.74	3464.87	
			HR	7/1/2009	16.43	17.26	18.11	19.02	19.99	
987	18101	Communications Division	MO	1/1/2008	2572.22	2693.55	2830.48	2969.14	3116.47	
		Office Assistant	HR	1/1/2008	14.84	15.54	16.33	17.13	17.98	
	1422	Municipal Court Clerk	MO	7/1/2008	2610.35	2733.41	2872.08	3012.48	3163.27	
	1433	Probation Services Clerk	HR	7/1/2008	15.06	15.77	16.57	17.38	18.25	
			MO	1/1/2009	2695.28	2823.55	2965.68	3111.27	3267.27	

Pay Code	Class Code	Class Title			A	B	C	D	E	F
			HR	1/1/2009	15.55	16.29	17.11	17.95	18.85	
			MO	7/1/2009	2719.55	2847.81	2991.68	3139.01	3296.74	
			HR	7/1/2009	15.69	16.43	17.26	18.11	19.02	
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	
			MO	1/1/2009	2567.02	2695.28	2823.55	2965.68	3111.27	
			HR	1/1/2009	14.81	15.55	16.29	17.11	17.95	
			MO	7/1/2009	2589.55	2719.55	2847.81	2991.68	3139.01	
			HR	7/1/2009	14.94	15.69	16.43	17.26	18.11	
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	
			MO	1/1/2009	2445.69	2567.02	2695.28	2823.55	2965.68	
			HR	1/1/2009	14.11	14.81	15.55	16.29	17.11	
			MO	7/1/2009	2466.49	2589.55	2719.55	2847.81	2991.68	
			HR	7/1/2009	14.23	14.94	15.69	16.43	17.26	
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	
			MO	1/1/2009	2329.56	2445.69	2567.02	2695.28	2823.55	
			HR	1/1/2009	13.44	14.11	14.81	15.55	16.29	
			MO	7/1/2009	2350.35	2466.49	2589.55	2719.55	2847.81	
			HR	7/1/2009	13.56	14.23	14.94	15.69	16.43	

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	1/1/2008	1625.84	1705.57	1776.63	1858.10	1937.83	
			HR	1/1/2008	9.38	9.84	10.25	10.72	11.18	
			MO	1/1/2009	1683.03	1764.50	1839.03	1923.96	2005.43	
			HR	1/1/2009	9.71	10.18	10.61	11.10	11.57	
1.5		*No Allocated Classification*	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	
			MO	1/1/2009	1728.10	1799.17	1884.10	1958.63	2045.29	
			HR	1/1/2009	9.97	10.38	10.87	11.30	11.80	

Pay Range	Class Code	Class Title			A	B	C	D	E	F
2.0	8610	Labor Helper	MO	1/1/2008	1705.57	1776.63	1858.10	1937.83	2017.56	
	5268	Lifeguard/Instructor	HR	1/1/2008	9.84	10.25	10.72	11.18	11.64	
			MO	1/1/2009	1764.50	1839.03	1923.96	2005.43	2088.63	
			HR	1/1/2009	10.18	10.61	11.10	11.57	12.05	
2.5		*No Allocated Classification*	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	
			MO	1/1/2009	1799.17	1884.10	1958.63	2045.29	2133.69	
			HR	1/1/2009	10.38	10.87	11.30	11.80	12.31	
3.0		*No Allocated Classification*	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	
			MO	1/1/2009	1839.03	1923.96	2005.43	2088.63	2190.89	
			HR	1/1/2009	10.61	11.10	11.57	12.05	12.64	
3.5		*No Allocated Classification*	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	
			MO	1/1/2009	1884.10	1958.63	2045.29	2133.69	2235.96	
			HR	1/1/2009	10.87	11.30	11.80	12.31	12.90	
4.0		*No Allocated Classification*	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	
			MO	1/1/2009	1923.96	2005.43	2088.63	2190.89	2284.49	
			HR	1/1/2009	11.10	11.57	12.05	12.64	13.18	
4.5	8511	Custodian	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	
			MO	1/1/2009	1958.63	2045.29	2133.69	2235.96	2338.22	
			HR	1/1/2009	11.30	11.80	12.31	12.90	13.49	
5.0	6260	Police Cadet	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	
			MO	1/1/2009	2005.43	2088.63	2190.89	2284.49	2391.95	
			HR	1/1/2009	11.57	12.05	12.64	13.18	13.80	
5.5	7511	Data Entry Operator I	MO	1/1/2008	1975.96	2060.89	2159.69	2258.49	2359.02	
	7121	Department Assistant I	HR	1/1/2008	11.40	11.89	12.46	13.03	13.61	
	5201	Golf Starter	MO	1/1/2009	2045.29	2133.69	2235.96	2338.22	2442.22	
	6251	Police Department Assistant I	HR	1/1/2009	11.80	12.31	12.90	13.49	14.09	
6.0		*No Allocated Classification*	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	
			MO	1/1/2009	2088.63	2190.89	2284.49	2391.95	2504.62	
			HR	1/1/2009	12.05	12.64	13.18	13.80	14.45	

Pay Range	Class Code	Class Title			A	B	C	D	E	F
6.5	2315	Cashier	MO	1/1/2008	2060.89	2159.69	2258.49	2359.02	2468.22	
	7122	Department Assistant II	HR	1/1/2008	11.89	12.46	13.03	13.61	14.24	
	8820	Park Caretaker	MO	1/1/2009	2133.69	2235.96	2338.22	2442.22	2554.88	
	5234	Recreation Leader	HR	1/1/2009	12.31	12.90	13.49	14.09	14.74	
	7110	Senior Center Clerk								
7.0	5267	Aquatic Leader	MO	1/1/2008	2116.36	2206.49	2310.49	2419.69	2520.22	
	7512	Data Entry Operator II	HR	1/1/2008	12.21	12.73	13.33	13.96	14.54	
			MO	1/1/2009	2190.89	2284.49	2391.95	2504.62	2608.62	
			HR	1/1/2009	12.64	13.18	13.80	14.45	15.05	
7.5		*No Allocated*	MO	1/1/2008	2159.69	2258.49	2359.02	2468.22	2575.68	
		Classification	HR	1/1/2008	12.46	13.03	13.61	14.24	14.86	
			MO	1/1/2009	2235.96	2338.22	2442.22	2554.88	2665.82	
			HR	1/1/2009	12.90	13.49	14.09	14.74	15.38	
8.0	7131	Word Processing Typist	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	
			MO	1/1/2009	2284.49	2391.95	2504.62	2608.62	2723.01	
			HR	1/1/2009	13.18	13.80	14.45	15.05	15.71	
8.5	8541	Building Maintenance	MO	1/1/2008	2258.49	2359.02	2468.22	2575.68	2705.68	
		Specialist	HR	1/1/2008	13.03	13.61	14.24	14.86	15.61	
	7123	Department Assistant III	MO	1/1/2009	2338.22	2442.22	2554.88	2665.82	2801.01	
	5202	Golf Course Attendant	HR	1/1/2009	13.49	14.09	14.74	15.38	16.16	
	6243	Police Department Assistant III*								
	8301	Wastewater Facility Support Worker								
		* Retained for Police Pension Purposes								
9.0	2106	Computer Operations	MO	1/1/2008	2310.49	2419.69	2520.22	2631.15	2769.81	
		Assistant	HR	1/1/2008	13.33	13.96	14.54	15.18	15.98	
	8810	Park Laborer	MO	1/1/2009	2391.95	2504.62	2608.62	2723.01	2866.88	
	8819	Parks Maintenance Worke	HR	1/1/2009	13.80	14.45	15.05	15.71	16.54	
	2115	Publications and Graphics Specialist								
	8710	Street Laborer								
9.5	2253	Community Programming	MO	1/1/2008	2359.02	2468.22	2575.68	2705.68	2816.61	
		Assistant	HR	1/1/2008	13.61	14.24	14.86	15.61	16.25	
	4111	Engineering Aid	MO	1/1/2009	2442.22	2554.88	2665.82	2801.01	2915.41	
	6611	Lead Parking Enforcement Officer	HR	1/1/2009	14.09	14.74	15.38	16.16	16.82	
	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	MO	1/1/2008	2419.69	2520.22	2631.15	2769.81	2875.54	
	8204	Vehicle Maintenance	HR	1/1/2008	13.96	14.54	15.18	15.98	16.59	
		Attendant (Lead)	MO	1/1/2009	2504.62	2608.62	2723.01	2866.88	2976.08	
			HR	1/1/2009	14.45	15.05	15.71	16.54	17.17	
10.5	6511	Animal Control Lead	MO	1/1/2008	2468.22	2575.68	2705.68	2816.61	2951.81	
	5266	Aquatic Specialist	HR	1/1/2008	14.24	14.86	15.61	16.25	17.03	
	2232	Central Storekeeper	MO	1/1/2009	2554.88	2665.82	2801.01	2915.41	3055.81	
	2105	Computer Operator/ Programmer	HR	1/1/2009	14.74	15.38	16.16	16.82	17.63	
	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	1/1/2008	2520.22	2631.15	2769.81	2875.54	3017.68	
	4211	Traffic Signal Aide	HR	1/1/2008	14.54	15.18	15.98	16.59	17.41	
			MO	1/1/2009	2608.62	2723.01	2866.88	2976.08	3123.41	
			HR	1/1/2009	15.05	15.71	16.54	17.17	18.02	
11.5	2107	Computer Operations	MO	1/1/2008	2575.68	2705.68	2816.61	2951.81	3093.94	
		Technician	HR	1/1/2008	14.86	15.61	16.25	17.03	17.85	
	8542	Facility Maintenance	MO	1/1/2009	2665.82	2801.01	2915.41	3055.81	3201.41	
		Specialist	HR	1/1/2009	15.38	16.16	16.82	17.63	18.47	
	5154	Neighborhood Development Development Assistant								
	8621	Monument Setter								
	7611	Print Shop Operator								
12.0	6212	Assistant Evidence	MO	1/1/2008	2631.15	2769.81	2875.54	3017.68	3156.34	
		Technician	HR	1/1/2008	15.18	15.98	16.59	17.41	18.21	
	4410	Code Inspection Trainee	MO	1/1/2009	2723.01	2866.88	2976.08	3123.41	3267.27	
	8422	Equipment Operator II	HR	1/1/2009	15.71	16.54	17.17	18.02	18.85	
	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	1/1/2008	2705.68	2816.61	2951.81	3093.94	3230.87	
	2230	Assistant Buyer	HR	1/1/2008	15.61	16.25	17.03	17.85	18.64	
	5254	Athletic Coordinator	MO	1/1/2009	2801.01	2915.41	3055.81	3201.41	3343.54	
	8830	Cemetery Specialist	HR	1/1/2009	16.16	16.82	17.63	18.47	19.29	
	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	1/1/2008	2769.81	2875.54	3017.68	3156.34	3295.00	
			HR	1/1/2008	15.98	16.59	17.41	18.21	19.01	
	4122	Engineering Technician I (Records)	MO	1/1/2009	2866.88	2976.08	3123.41	3267.27	3411.13	
			HR	1/1/2009	16.54	17.17	18.02	18.85	19.68	
	4131	Engineering Technician I (Survey)								
	6610	Parking Enforcement Officer								
	8111	Park Supervisor I								
	4441	Permit Technician								
	3312	Planning Technician								
	4621	Traffic Technician I								
13.5	2101	Computer Programmer	MO	1/1/2008	2816.61	2951.81	3093.94	3230.87	3381.67	
	2252	Community Programming Coordinator	HR	1/1/2008	16.25	17.03	17.85	18.64	19.51	
			MO	1/1/2009	2915.41	3055.81	3201.41	3343.54	3499.53	
	8651	Concrete Specialist I	HR	1/1/2009	16.82	17.63	18.47	19.29	20.19	
	8671	Irrigation Specialist I								
	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	1/1/2008	2875.54	3017.68	3156.34	3295.00	3451.00	
		Technician	HR	1/1/2008	16.59	17.41	18.21	19.01	19.91	
	8423	Equipment Operator III	MO	1/1/2009	2976.08	3123.41	3267.27	3411.13	3572.33	
	5122	Neighborhood Developme	HR	1/1/2009	17.17	18.02	18.85	19.68	20.61	
		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	1/1/2008	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	
	5130	Home Remodeling	MO	1/1/2009	3055.81	3201.41	3343.54	3499.53	3650.33	
		Technician	HR	1/1/2009	17.63	18.47	19.29	20.19	21.06	
	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-In-Training								
15.0	6510	Animal Control Officer	MO	1/1/2008	3017.68	3156.34	3295.00	3451.00	3613.93	
	4419	Code Compliance Officer	HR	1/1/2008	17.41	18.21	19.01	19.91	20.85	
	2310	Grant Coordinator	MO	1/1/2009	3123.41	3267.27	3411.13	3572.33	3740.46	
	5151	Housing Loan Specialist	HR	1/1/2009	18.02	18.85	19.68	20.61	21.58	
	8672	Irrigation Specialist II								
	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	1/1/2008	3093.94	3230.87	3381.67	3527.27	3700.60	
	6221	Corrections Officer	HR	1/1/2008	17.85	18.64	19.51	20.35	21.35	
	8321	Laboratory Technician	MO	1/1/2009	3201.41	3343.54	3499.53	3650.33	3830.59	
	8817	Parks Maintenance	HR	1/1/2009	18.47	19.29	20.19	21.06	22.10	
		Technician								
	8205	Police Fleet Specialist								
	5256	Recreation Activities								
		Coordinator								

Pay Range	Class Code	Class Title			A	B	C	D	E	F
	8322	Pretreatment Technician								
	8434	Solid Waste Code Compliance Officer								
	8433	Solid Waste Collector/Driver								
	8681	Storekeeper								
16.0	6235	Corrections Administrative Specialist	MO	1/1/2008	3156.34	3295.00	3451.00	3613.93	3776.86	
			HR	1/1/2008	18.21	19.01	19.91	20.85	21.79	
	4115	Engineering Utility Specialist	MO	1/1/2009	3267.27	3411.13	3572.33	3740.46	3908.59	
			HR	1/1/2009	18.85	19.68	20.61	21.58	22.55	
	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 Technician	MO	1/1/2008	3230.87	3381.67	3527.27	3700.60	3877.39	
			HR	1/1/2008	18.64	19.51	20.35	21.35	22.37	
	3311	Assistant Planner	MO	1/1/2009	3343.54	3499.53	3650.33	3830.59	4012.59	
	2231	Buyer	HR	1/1/2009	19.29	20.19	21.06	22.10	23.15	
	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	1/1/2008	3295.00	3451.00	3613.93	3776.86	3958.86	
	4134	Engineering Technician III (Design)	HR	1/1/2008	19.01	19.91	20.85	21.79	22.84	
			MO	1/1/2009	3411.13	3572.33	3740.46	3908.59	4097.52	
	4135	Engineering Technician III (Development)	HR	1/1/2009	19.68	20.61	21.58	22.55	23.64	
	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	1/1/2008	3381.67	3527.27	3700.60	3877.39	4050.72	
			HR	1/1/2008	19.51	20.35	21.35	22.37	23.37	
	8323	Pretreatment Crew Leader	MO	1/1/2009	3499.53	3650.33	3830.59	4012.59	4192.85	
	8713	Street Maintenance Crew Leader	HR	1/1/2009	20.19	21.06	22.10	23.15	24.19	
18.0	2251	Cable Television Coordinator	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	
	5123	Neighborhood Development Rehabilitation Specialist II	MO	1/1/2009	3572.33	3740.46	3908.59	4097.52	4289.92	
			HR	1/1/2009	20.61	21.58	22.55	23.64	24.75	
	6210	Senior Evidence Technician								
	8252	Water Device Crew Leader								
18.5	4240	Instrument Technician	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	
			MO	1/1/2009	3650.33	3830.59	4012.59	4192.85	4399.12	
			HR	1/1/2009	21.06	22.10	23.15	24.19	25.38	
19.0	3321	Associate Planner	MO	1/1/2008	3613.93	3776.86	3958.86	4144.32	4338.45	
	3320	Community Development Specialist	HR	1/1/2008	20.85	21.79	22.84	23.91	25.03	
			MO	1/1/2009	3740.46	3908.59	4097.52	4289.92	4490.98	
	6265	Crime and Intelligence Analyst	HR	1/1/2009	21.58	22.55	23.64	24.75	25.91	
	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	1/1/2008	3700.60	3877.39	4050.72	4250.05	4440.71	
			HR	1/1/2008	21.35	22.37	23.37	24.52	25.62	
	4421	Code Inspector	MO	1/1/2009	3830.59	4012.59	4192.85	4399.12	4596.71	
	4420	Fire Code Inspector	HR	1/1/2009	22.10	23.15	24.19	25.38	26.52	
20.0	2314	Budget Analyst	MO	1/1/2008	3776.86	3958.86	4144.32	4338.45	4539.51	
	3323	Economic and Community Affairs Specialist	HR	1/1/2008	21.79	22.84	23.91	25.03	26.19	
			MO	1/1/2009	3908.59	4097.52	4289.92	4490.98	4698.98	
			HR	1/1/2009	22.55	23.64	24.75	25.91	27.11	
	4315	Plans Examiner II (Commercial)								
	3322	Senior Planner								
	8332	Water Treatment Plant Operator II								
20.5	2109	Applications Developer	MO	1/1/2008	3877.39	4050.72	4250.05	4440.71	4650.44	
	4223	Signal Technician III	HR	1/1/2008	22.37	23.37	24.52	25.62	26.83	
	8333	Water Treatment Plant Operator III	MO	1/1/2009	4012.59	4192.85	4399.12	4596.71	4813.37	
			HR	1/1/2009	23.15	24.19	25.38	26.52	27.77	
21.0	3130	Development Engineer	MO	1/1/2008	3958.86	4144.32	4338.45	4539.51	4752.71	
	8324	Environmental Compliance Specialist	HR	1/1/2008	22.84	23.91	25.03	26.19	27.42	
			MO	1/1/2009	4097.52	4289.92	4490.98	4698.98	4919.11	
			HR	1/1/2009	23.64	24.75	25.91	27.11	28.38	
21.5	2114	Senior Applications Developer	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	
	2113	Senior Client Services Technician	MO	1/1/2009	4192.85	4392.18	4593.25	4813.37	5028.30	
			HR	1/1/2009	24.19	25.34	26.50	27.77	29.01	
	4635	Traffic Signal System Analyst								
	8335	Water Quality Specialist								
22.0		*No Allocated Classification*	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	
			MO	1/1/2009	4289.92	4490.98	4698.98	4919.11	5153.10	
			HR	1/1/2009	24.75	25.91	27.11	28.38	29.73	
22.5	3120	Design Engineer	MO	1/1/2008	4243.12	4437.25	4650.44	4858.44	5088.97	
	3115	Project Engineer	HR	1/1/2008	24.48	25.60	26.83	28.03	29.36	
			MO	1/1/2009	4392.18	4593.25	4813.37	5028.30	5267.50	
			HR	1/1/2009	25.34	26.50	27.77	29.01	30.39	
23.0	2110	Database Administrator	MO	1/1/2008	4338.45	4539.51	4752.71	4978.04	5198.17	
	2116	Lead Client Services Technician	HR	1/1/2008	25.03	26.19	27.42	28.72	29.99	
			MO	1/1/2009	4490.98	4698.98	4919.11	5153.10	5380.16	
			HR	1/1/2009	25.91	27.11	28.38	29.73	31.04	

Pay Range	Class Code	Class Title			A	B	C	D	E	F
23.5		*No Allocated Classification*	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	
			MO	1/1/2009	4593.25	4813.37	5028.30	5267.50	5494.56	
			HR	1/1/2009	26.50	27.77	29.01	30.39	31.70	
24.0	2111	Lead Applications System Designer	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	
			MO	1/1/2009	4698.98	4919.11	5153.10	5380.16	5648.82	
			HR	1/1/2009	27.11	28.38	29.73	31.04	32.59	
24.5		*No Allocated Classification*	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	
			MO	1/1/2009	4813.37	5028.30	5267.50	5494.56	5773.62	
			HR	1/1/2009	27.77	29.01	30.39	31.70	33.31	
25.0	2112	Network Services Enginee	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	
			MO	1/1/2009	4919.11	5153.10	5380.16	5648.82	5931.35	
			HR	1/1/2009	28.38	29.73	31.04	32.59	34.22	
25.5		*No Allocated Classification*	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	
			MO	1/1/2009	5028.30	5267.50	5494.56	5773.62	6057.88	
			HR	1/1/2009	29.01	30.39	31.70	33.31	34.95	
26.0		*No Allocated Classification*	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	
			MO	1/1/2009	5153.10	5380.16	5648.82	5931.35	6229.48	
			HR	1/1/2009	29.73	31.04	32.59	34.22	35.94	
26.5		*No Allocated Classification*	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	
			MO	1/1/2009	5267.50	5494.56	5773.62	6057.88	6361.21	
			HR	1/1/2009	30.39	31.70	33.31	34.95	36.70	
27.0		*No Allocated Classification*	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	
			MO	1/1/2009	5380.16	5648.82	5931.35	6229.48	6538.01	
			HR	1/1/2009	31.04	32.59	34.22	35.94	37.72	
27.5		*No Allocated Classification*	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	
			MO	1/1/2009	5494.56	5773.62	6057.88	6361.21	6676.67	
			HR	1/1/2009	31.70	33.31	34.95	36.70	38.52	

Pay Range	Class Code	Class Title			A	B	C	D	E	F
28.0		*No Allocated Classification*	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	
			MO	1/1/2009	5648.82	5931.35	6229.48	6538.01	6872.53	
			HR	1/1/2009	32.59	34.22	35.94	37.72	39.65	
28.5		*No Allocated Classification*	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	
			MO	1/1/2009	5773.62	6057.88	6361.21	6676.67	7014.67	
			HR	1/1/2009	33.31	34.95	36.70	38.52	40.47	
29.0		*No Allocated Classification*	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	
			MO	1/1/2009	5931.35	6229.48	6538.01	6872.53	7215.73	
			HR	1/1/2009	34.22	35.94	37.72	39.65	41.63	
29.5		*No Allocated Classification*	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	
			MO	1/1/2009	5998.95	6272.81	6548.41	6850.00	7155.06	
			HR	1/1/2009	34.61	36.19	37.78	39.52	41.28	

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	1/1/2008	1658.77	1740.23	1811.30	1894.50	1975.96	
			HR	1/1/2008	9.57	10.04	10.45	10.93	11.40	
			MO	1/1/2009	1724.63	1809.57	1884.10	1970.76	2055.69	
			HR	1/1/2009	9.95	10.44	10.87	11.37	11.86	
			MO	7/1/2009	1733.30	1818.23	1892.76	1981.16	2066.09	
			HR	7/1/2009	10.00	10.49	10.92	11.43	11.92	
645	24101	Transit Department Assistant II	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	
			MO	1/1/2009	2187.42	2291.42	2395.42	2499.42	2619.02	
			HR	1/1/2009	12.62	13.22	13.82	14.42	15.11	
			MO	7/1/2009	2197.82	2303.56	2407.55	2511.55	2632.88	
			HR	7/1/2009	12.68	13.29	13.89	14.49	15.19	
650	23101	Transit Service Worker	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	
			MO	1/1/2009	2539.28	2653.68	2781.95	2901.54	3050.61	
			HR	1/1/2009	14.65	15.31	16.05	16.74	17.60	
			MO	7/1/2009	2551.42	2667.55	2795.81	2915.41	3066.21	
			HR	7/1/2009	14.72	15.39	16.13	16.82	17.69	

Pay Code	Class Code	Class Title			A	B	C	D	E	F
655	22101	Transit Operator	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	
			MO	1/1/2009	2781.95	2901.54	3050.61	3173.67	3324.47	
			HR	1/1/2009	16.05	16.74	17.60	18.31	19.18	
			MO	7/1/2009	2795.81	2915.41	3066.21	3189.27	3341.80	
			HR	7/1/2009	16.13	16.82	17.69	18.40	19.28	
660	22102	Transit Dispatcher	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	
			MO	1/1/2009	2901.54	3050.61	3173.67	3324.47	3477.00	
			HR	1/1/2009	16.74	17.60	18.31	19.18	20.06	
			MO	7/1/2009	2915.41	3066.21	3189.27	3341.80	3494.33	
			HR	7/1/2009	16.82	17.69	18.40	19.28	20.16	
665	21101	Transit Route Supervisor	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	
			MO	1/1/2009	3241.27	3399.00	3551.53	3712.73	3884.33	
			HR	1/1/2009	18.70	19.61	20.49	21.42	22.41	
			MO	7/1/2009	3256.87	3416.33	3568.86	3731.79	3903.39	
			HR	7/1/2009	18.79	19.71	20.59	21.53	22.52	
670		*No Allocated Classification*	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	
			MO	1/1/2009	3641.66	3804.59	3970.99	4166.85	4360.98	
			HR	1/1/2009	21.01	21.95	22.91	24.04	25.16	
			MO	7/1/2009	3660.73	3823.66	3990.06	4187.65	4383.52	
			HR	7/1/2009	21.12	22.06	23.02	24.16	25.29	
675	20101	Marketing & Program Administrator	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	
	20102	Transit Project Planner	MO	1/1/2009	4130.45	4326.32	4530.85	4742.31	4962.44	
			HR	1/1/2009	23.83	24.96	26.14	27.36	28.63	
			MO	7/1/2009	4151.25	4347.12	4553.38	4766.58	4986.70	
			HR	7/1/2009	23.95	25.08	26.27	27.50	28.77	

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	1/1/2008	4116.59	4449.38	4698.98	4900.04	5579.49	
	6122	Police Officer (Lateral)	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	
			MO	1/1/2009	4324.58	4674.71	4936.44	5146.17	5860.29	
			HR	1/1/2009	24.95	26.97	28.48	29.69	33.81	
			MO	7/1/2009	4388.72	4744.04	5010.97	5224.17	5948.69	
			HR	7/1/2009	25.32	27.37	28.91	30.14	34.32	
			MO	1/1/2010	4497.91	4861.91	5135.77	5354.16	6097.75	
			HR	1/1/2010	25.95	28.05	29.63	30.89	35.18	
			MO	7/1/2010	4565.51	4934.71	5212.03	5433.9	6189.61	
			HR	7/1/2010	26.34	28.47	30.07	31.35	35.71	
450	6124	Police Sergeant	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	
			MO	1/1/2009				6425.34	6740.80	
			HR	1/1/2009				37.07	38.89	
			MO	7/1/2009				6522.41	6841.34	
			HR	7/1/2009				37.63	39.47	
			MO	1/1/2010				6685.34	7012.93	
			HR	1/1/2010				38.57	40.46	
			MO	7/1/2010				6785.87	7118.66	
			HR	7/1/2010				39.15	41.07	

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	1/1/2008	6056.15	6357.74	6685.34	7021.60	7342.26	
	6351	Fire Training Supervisor	HR	1/1/2008	34.94	36.68	38.57	40.51	42.36	
	6340	Public Safety & Education	MO	7/1/2008	6116.82	6421.88	6752.94	7092.66	7415.06	
		Officer	HR	7/1/2008	35.29	37.05	38.96	40.92	42.78	
	6341	Technical Training	MO	1/1/2009	6421.88	6742.54	7090.93	7447.99	7785.98	
		Supervisor	HR	1/1/2009	37.05	38.90	40.91	42.97	44.92	
			MO	7/1/2009	6486.01	6810.14	7162.00	7522.52	7863.98	
			HR	7/1/2009	37.42	39.29	41.32	43.40	45.37	

Pay Code	Class Code	Class Title			A	B	C	D	E	F
510	6326	Fire Captain Day	MO	1/1/2008	5508.43	5777.09	6076.95	6382.01	6680.14	
	6338	Fire Investigation and	HR	1/1/2008	31.78	33.33	35.06	36.82	38.54	
		Education Officer	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	
			MO	1/1/2009	5842.95	6125.48	6444.41	6768.54	7085.73	
			HR	1/1/2009	33.71	35.34	37.18	39.05	40.88	
			MO	7/1/2009	5901.89	6186.15	6508.54	6836.14	7156.80	
			HR	7/1/2009	34.05	35.69	37.55	39.44	41.29	
515	6325	Fire Captain Shift	MO	1/1/2008	5510.23	5779.18	6076.56	6380.50	6675.69	
		(Monthly hours - 218.66)	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	
			MO	1/1/2009	5842.60	6126.85	6443.91	6765.34	7080.21	
			HR	1/1/2009	26.72	28.02	29.47	30.94	32.38	
			MO	7/1/2009	5901.63	6188.08	6507.32	6833.13	7150.18	
			HR	7/1/2009	26.99	28.30	29.76	31.25	32.70	
520	6339	Fire Investigator	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	
			MO	1/1/2009	5281.37	5541.36	5801.36	6102.95	6409.74	
			HR	1/1/2009	30.47	31.97	33.47	35.21	36.98	
			MO	7/1/2009	5333.36	5596.83	5858.55	6163.61	6473.88	
			HR	7/1/2009	30.77	32.29	33.80	35.56	37.35	
525	6323	Fire Lieutenant (Shift)	MO	1/1/2008	4978.89	5225.97	5470.87	5759.50	6041.58	
		(Monthly hours - 218.66)	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	
			MO	1/1/2009	5280.64	5543.03	5801.05	6107.17	6408.92	
			HR	1/1/2009	24.15	25.35	26.53	27.93	29.31	
			MO	7/1/2009	5333.12	5597.70	5860.09	6168.40	6472.34	
			HR	7/1/2009	24.39	25.60	26.80	28.21	29.60	
526	6324	Fire Lieutenant (Day)	MO	1/1/2008	4979.77	5225.90	5470.29	5754.56	6044.02	
	6342	Technical Training	HR	1/1/2008	28.73	30.15	31.56	33.20	34.87	
		Lieutenant	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	
			MO	1/1/2009	5281.37	5541.36	5801.36	6102.95	6409.74	
			HR	1/1/2009	30.47	31.97	33.47	35.21	36.98	
			MO	7/1/2009	5333.36	5596.83	5858.55	6163.61	6473.88	
			HR	7/1/2009	30.77	32.29	33.80	35.56	37.35	

Pay Code	Class Code	Class Title			A	B	C	D	E	F
527	6344	Assistant Fire Marshal	MO	1/1/2008	5473.76	5749.36	6019.75	6328.28	6648.94	
	6352	Fire Training Assistant	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	
			MO	1/1/2009	5806.56	6097.75	6383.74	6711.34	7051.06	
			HR	1/1/2009	33.50	35.18	36.83	38.72	40.68	
			MO	7/1/2009	5865.49	6158.41	6447.88	6778.94	7122.13	
			HR	7/1/2009	33.84	35.53	37.20	39.11	41.09	
530	6321	Firefighter	MO	1/1/2008	4032.09	4349.15	4607.17	4801.77	5466.50	
		(Monthly hours - 218.66)	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	
			MO	1/1/2009	4274.80	4611.54	4884.86	5092.59	5796.68	
			HR	1/1/2009	19.55	21.09	22.34	23.29	26.51	
			MO	7/1/2009	4318.54	4657.46	4932.97	5142.88	5855.71	
			HR	7/1/2009	19.75	21.30	22.56	23.52	26.78	
545	4522	Electronics Supervisor	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
			MO	1/1/2009	4567.25	4792.57	5033.50	5276.17	5546.56	5823.89
			HR	1/1/2009	26.35	27.65	29.04	30.44	32.00	33.60
			MO	7/1/2009	4612.31	4841.11	5083.77	5328.16	5602.03	5882.82
			HR	7/1/2009	26.61	27.93	29.33	30.74	32.32	33.94
547	4520	Electronics Technician I	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
			MO	1/1/2009	3504.73	3659.00	3832.33	4009.12	4192.85	4402.58
			HR	1/1/2009	20.22	21.11	22.11	23.13	24.19	25.40
			MO	7/1/2009	3539.40	3695.40	3870.46	4048.99	4234.45	4445.91
			HR	7/1/2009	20.42	21.32	22.33	23.36	24.43	25.65
550	4521	Electronics	MO	1/1/2008	3813.26	4007.39	4204.99	4414.72	4636.58	
		Technician II	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
			MO	1/1/2009	3965.79	4166.85	4373.12	4591.51	4822.04	5062.97
			HR	1/1/2009	22.88	24.04	25.23	26.49	27.82	29.21
			MO	7/1/2009	4005.66	4208.45	4416.45	4636.58	4870.57	5113.24
			HR	7/1/2009	23.11	24.28	25.48	26.75	28.10	29.50

Pay Code	Class Code	Class Title			A	B	C	D	E	F
555	6425	Alarm Supervisor	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
			MO	1/1/2009	4068.06	4255.25	4447.65	4652.18	4860.17	5102.84
			HR	1/1/2009	23.47	24.55	25.66	26.84	28.04	29.44
			MO	7/1/2009	4107.92	4298.58	4492.71	4698.98	4908.71	5153.10
			HR	7/1/2009	23.70	24.80	25.92	27.11	28.32	29.73
557		*No Allocated Classification*	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
			MO	1/1/2009	4477.11	4678.18	4894.84	5120.17	5348.96	5615.89
			HR	1/1/2009	25.83	26.99	28.24	29.54	30.86	32.40
			MO	7/1/2009	4522.18	4724.98	4943.37	5172.17	5402.70	5671.36
			HR	7/1/2009	26.09	27.26	28.52	29.84	31.17	32.72
558	6415	Public Safety Communications Supervisor	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
			MO	1/1/2009	3906.86	4102.72	4310.72	4523.91	4749.24	4988.44
			HR	1/1/2009	22.54	23.67	24.87	26.10	27.40	28.78
			MO	7/1/2009	3946.72	4144.32	4354.05	4568.98	4796.04	5038.70
			HR	7/1/2009	22.77	23.91	25.12	26.36	27.67	29.07
560	8230	Maintenance Mechanic	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
			MO	1/1/2009	4386.98	4607.11	4837.64	5078.57	5335.10	5602.03
			HR	1/1/2009	25.31	26.58	27.91	29.30	30.78	32.32
			MO	7/1/2009	4430.31	4653.91	4886.17	5128.83	5388.83	5657.49
			HR	7/1/2009	25.56	26.85	28.19	29.59	31.09	32.64
565		*No Allocated Classification*	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
			MO	1/1/2009	2019.29	2111.16	2211.69	2308.76	2419.69	2539.28
			HR	1/1/2009	11.65	12.18	12.76	13.32	13.96	14.65
			MO	7/1/2009	2040.09	2131.96	2234.22	2331.29	2443.95	2565.28
			HR	7/1/2009	11.77	12.30	12.89	13.45	14.10	14.80

Pay Code	Class Code	Class Title			A	B	C	D	E	F
575	6411	Fire Dispatcher	MO	1/1/2008	3106.07	3255.14	3411.13	3582.73	3965.79	
	6412	Public Safety Dispatche	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
			MO	1/1/2009	3230.87	3385.13	3548.07	3726.60	4125.25	4329.78
			HR	1/1/2009	18.64	19.53	20.47	21.50	23.80	24.98
			MO	7/1/2009	3263.80	3419.80	3582.73	3764.73	4166.85	4373.12
			HR	7/1/2009	18.83	19.73	20.67	21.72	24.04	25.23
580	6441	Secretary II	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
			MO	1/1/2009	2913.68	3048.87	3203.14	3347.00	3525.53	3702.33
			HR	1/1/2009	16.81	17.59	18.48	19.31	20.34	21.36
			MO	7/1/2009	2943.14	3080.07	3234.34	3379.94	3560.20	3738.73
			HR	7/1/2009	16.98	17.77	18.66	19.50	20.54	21.57
585	6440	Secretary I	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
			MO	1/1/2009	2187.42	2313.96	2435.29	2565.28	2702.21	2837.41
			HR	1/1/2009	12.62	13.35	14.05	14.80	15.59	16.37
			MO	7/1/2009	2209.96	2336.49	2459.55	2591.28	2729.95	2865.14
			HR	7/1/2009	12.75	13.48	14.19	14.95	15.75	16.53
590	6410	911 Calltaker	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
			MO	1/1/2009	2806.21	2946.61	3097.41	3249.94	3412.87	3584.46
			HR	1/1/2009	16.19	17.00	17.87	18.75	19.69	20.68
			MO	7/1/2009	2833.95	2976.08	3128.61	3282.87	3447.53	3620.86
			HR	7/1/2009	16.35	17.17	18.05	18.94	19.89	20.89

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	Steps 2	Steps 3
914	9114	City Worker (Outside)	HR	1/1/2009	8.55	8.83	9.71
914	9125	City Worker (Inside)	HR	1/1/2009	8.55	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 _____, 2009.

_____
Mayor

ATTEST:

_____
City Clerk

Publication Date_____
Effective Date_____

2008 GENERAL INFORMATION*

Statistics

Date of Incorporation 1886
Form of Government ..... Council-Manager
Type of Government ..... Charter City
Location ..... Central Washington
Land Area ..... 27.7 square miles
Rank in Size – State 10
Rank in Size – County 1
Population 84,300
Assessed Valuation $5,368,959,341
City Employees (Full-time Equivalents) 749.78
Election and Voter Registration:
Number of Precincts 32
Number of Registered Voters 36,529

Parks and Recreation

Total Acreage 334.7
Number of Parks 32
Number of Playgrounds 16
Major Facilities: Fisher Golf Course, two swimming pools, (one indoor, one outdoor), two water playground areas, 13 ball fields (five lighted), two skate parks, 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 $30.00
1 Year License – Not Altered, Renewal $25.00
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 138
Non-Commissioned Police Personnel 52
Total Number of Police Personnel 190
Number of Calls for Service 156/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 employee 4,841
Regulatory Licenses - Varies from $11.00 to $1,000 625

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 $17.53
Each Unit $1.29
Wastewater - Base Charge $28.58
Each Unit $2.51
Refuse (Carry-out Available for Additional Charge):
Automated Collection:
35 Gallon Cart $18.34
96 Gallon Cart $31.16
Yard Waste:
96 Gallon Cart $23.50
Irrigation (per square foot) ..... $.0301

Property Tax Levy

Regular Levy $15,082,850
Special Levy $294,000
Total 2008 Property Tax Levy $15,376,850

* For information purposes only - not intended for official or legal purposes.

(This page intentionally contains no information.)