2011 Preliminary Budget & Policy Issues

City of
Yakima
Washington

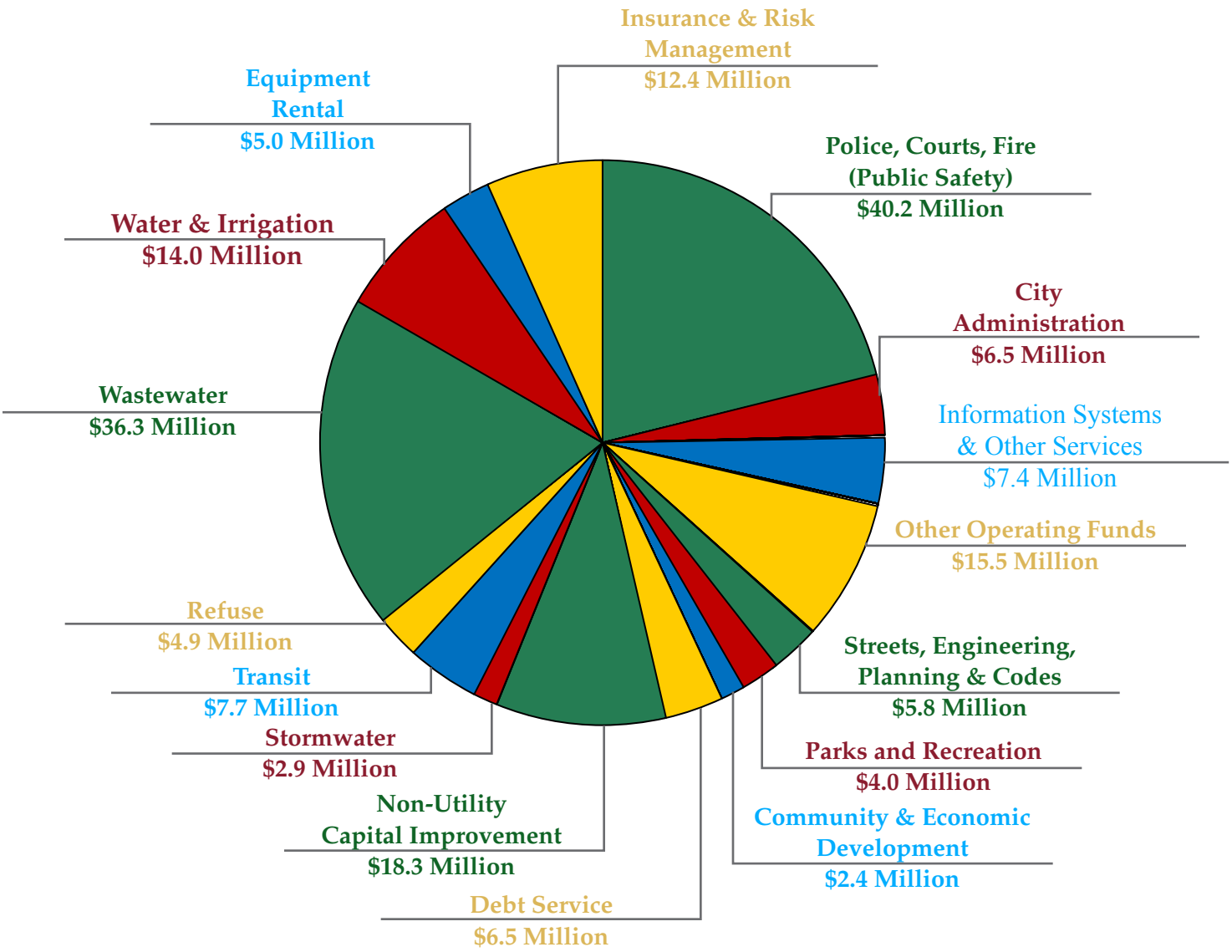
Original Yakima City Hall
Built 1885

Quasquicentennial -
125 Years

Incorporated 1886

CITY OF Yakima
Washington

2011 BUDGET FORECAST



$189.8 MILLION

CITY OF *Yakima*

PRINCIPAL OFFICIALS

CITY COUNCIL

Micah Cawley	Mayor, At Large, Position 6
Kathy Coffey	Assistant Mayor, District 4
Maureen Adkison	District 1
Dave Edler	District 2
Rick Ensey	District 3
Dave Ettl	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 and Budget
Michael Morales	Director of Community and Economic Development
Sam Granato	Police Chief
Charlie Hines	Fire Chief
Chris Waarvick	Director of Public Works

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CITY OF *Yakima*

2011 PRELIMINARY BUDGET

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

October 29, 2010

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: 2011 Budget Proposal: Volume II - Preliminary Budget Detail
Volume III - Policy Issues

Due to the accelerated schedule to review the Priorities of Government (POG) budget reductions, the completed Policy Issue document and the Public Works tab of the Preliminary budget detail document were distributed on October 22, 2010. The balance of the Preliminary Budget is enclosed and completes the formal budget documents presenting the proposed 2011 Budget to Council and the citizens of Yakima.

The 2011 proposed expenditure Budget, as previously distributed and as reflected in the Budget Forecast, is as follows:

- ***General Government Expenditures*** – 2011 Proposed Budget of 56.8 million; is approximately ($3.1 million) or (5.2%) below last year's amended budget of $59.9 million. (Includes: the General Fund, Parks and Recreation Fund and the Street Fund.)

- ***City-Wide Expenditures*** – 2011 Proposed Budget of $189.8 million is approximately (7.5%) less than last year's amended budget of $205.1 million.

The 2011 Budget document is divided into three Volumes:

Volume I - Budget Forecast – Previously submitted to Council and the public on October 5, (General Government Funds) and October 19 (all other funds), 2010.

Volume II - Budget Detail – Enclosed (note: the Public Works section and the Policy Issues for Council binders were previously distributed on October 22nd.)

Volume III - Policy Issues – Previously submitted on October 22nd. (Policy Issues are enclosed in Council packets and the 3-ring binders)

DESCRIPTION OF THE THREE 2011 BUDGET DOCUMENTS

Volume I – The 2011 Budget Forecast

This document is an overview of the total City budget, and includes revenue and expenditure estimates / proposals for year-end 2010 and for 2011. Also included in this document is a discussion of fiscal challenges currently facing the City, including an overview of Initiatives 1100 and 1105 that will be on the statewide ballot in November; a discussion of the "Priorities of Government" model that Council adopted in 2010, including a summary of budget reductions made to balance the 2011 budget; 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 – 2011 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 2011 budget proposal.

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

- ***Three Ring binders*** – Council and others who received a copy of the proposed 2011 budget in a three ring binder will find the policy issue document intact in a separate major tab, near the end of the document. Note: This differs from prior year distribution, which separated the policy issues behind each major tab, because of the Citywide budget reduction policy issue.
- ***Soft Cover Budgets*** – Holders of soft cover budget documents will find the policy issues under separate cover entitled "2011 Policy Issues", and segregated by department.

COUNCIL BUDGET HEARING/STUDY SESSION SCHEDULE

- ***Tuesdays, October 26, November 2, 9, 16, 2010*** – Council Budget Study Sessions; scheduled for 9:00 am to 12:00 am, in Council Chambers. The mornings of November 23 and 30 are being held for additional review/discussions, as needed.
- ***Tuesday, November 16, 2010*** – Council will hold two Public hearings; (1) the 2011 Budget, as proposed and (2) the 2011 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 7, 2010*** – Budget Wrap-up session - Council decisions on the 2011 budget and policy issues; scheduled for 9:00 am to 12:00 am, in Council Chambers.
- ***Tuesday, December 14, 2010*** – Final budget adoption; included on Council's regular business meeting agenda ; which is scheduled for 2:00 pm in Council Chambers.

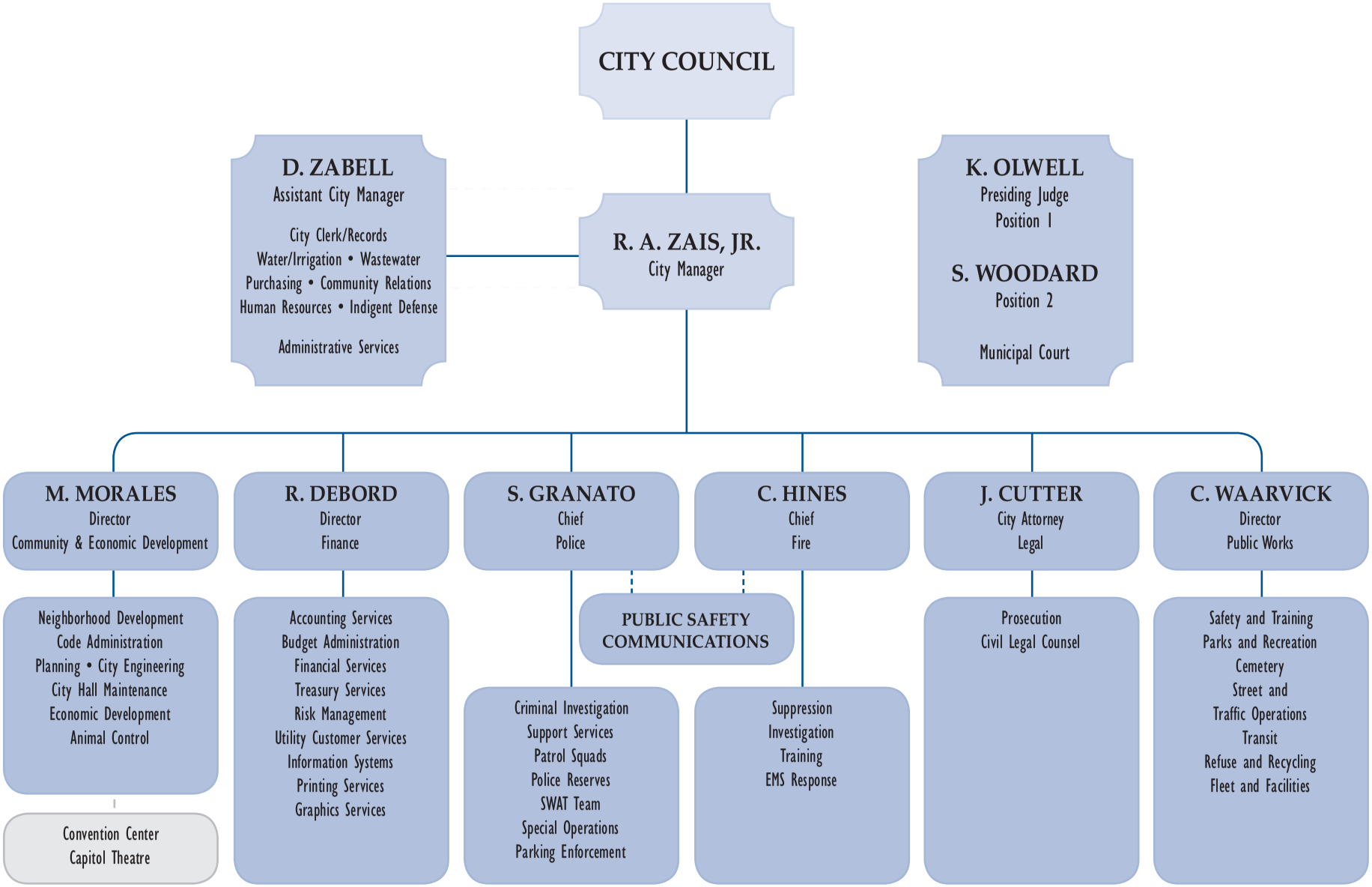
Note: This schedule is subject to change based on the needs of the Council in their budget deliberations. *(By law, the 2011 budget must be authorized by Council by December 31st.)*

(This page intentionally contains no information.)

Budget Detail by Department

CITY OF YAKIMA

2010 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 2011 estimated resources compared to the 2011 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 2011 budget from the 2010 amended budget in both dollar amount and percentage.

Expenditures by Classification – Depicts the 2011 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 2011 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 2011 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.)

(This page intentionally contains no information.)

CITYWIDE POLICY ISSUE SUMMARY
PRIORITIES OF GOVERNMENT REDUCTION OPTIONS

	POG Reductions			Supplementary Reductions			Furloughs	
Priority of Government	Personnel	Non-Personnel	Total	Personnel	Non-Personnel	Total	(5 Days)	Totals
Public Health & Safety								
Police	$690,138	$127,470	$817,608	$280,341	$23,000	$303,341	-	$1,120,949
Fire	643,000	-	643,000	377,000	-	377,000	-	1,020,000
Municipal Court	-	-	-	-	-	-	-	-
Finance	30,000	-	30,000	-	-	-	-	30,000
City Manager / Legal	-	-	-	-	-	-	-	-
Community & Economic Development	134,417	-	134,417	-	-	-	-	134,417
Street & Traffic Operations	-	124,500	124,500	57,662	20,000	77,662	-	202,162
Furloughs	-	-	--	-	-	-	$56,055	56,055
	1,497,555	251,970	1,749,525	715,003	43,000	758,003	56,055	2,563,583
Resource Management								
Finance	110,741	45,000	155,741	-	31,000	31,000	-	186,741
City Manager / Legal	-	-	-	74,333	-	74,333	-	74,333
Human Resources	18,000	-	18,000	-	-	-	-	18,000
Community & Economic Development	186,085	10,000	196,085	52,647	-	52,647	-	248,732
Resource Management Furloughs	-	-	-	-	-	-	80,692	80,692
	314,826	55,000	369,826	126,980	31,000	157,980	80,692	608,498
Economic Development								
Community & Economic Development	44,986	35,000	79,986	-	-	-	-	79,986
Street & Traffic Operations	62,274	10,500	72,774	-	58,000	58,000	-	130,774
Economic Development Furloughs	-	-	-	-	-	-	28,904	28,904
	107,260	45,500	152,760	-	58,000	58,000	28,904	239,664
Quality of Life								
Street & Traffic Operations	-	4,000	4,000	-	-	-	-	4,000
Parks	30,000	15,000	45,000	60,000	29,500	89,500	-	134,500
Quality of Life Furloughs	-	-	-	-	-	-	24,320	24,320
	30,000	19,000	49,000	60,000	29,500	89,500	24,320	162,820
Customer Service/Communications	-	-	-	-	-	-	22,000	22,000
Strategic Partnerships	-	-	-	-	-	-	6,487	6,487
Grand Total	$1,949,641	$371,470	$2,321,111	$901,983	$161,500	$1,063,483	$218,458	$3,603,052

Note: For additional detail on the 2011 POG reduction options, see the 'Citywide" tab in the separate Policy Issue document.

2011 MAJOR POLICY ISSUE SUMMARY OTHER THAN PRIORITIES OF GOVERNMENT

OUTSIDE AGENCIES — As Recommended by City Council

Department / Division Policy Issue Request / Justification	Proposed Funding Source	Non-Personnel		Comments
Seasons Music Festival	Parks & Recreation Fund	2010 Budget Deleted	$4,000 4,000 $0	Unbudgeted
Yakima-Morelia Sister City Association	2010 Economic Development Fund (123) 2011 General Fund	2010 Budget Deleted	$1,333 1,333 $0	Unbudgeted
Yakima Fourth of July Committee	General Fund / Fire	2010 Budget Deleted	$2,750 2,750 $0	Unbudgeted
Greater Yakima Chamber of Commerce	General Fund	2010 Budget Deleted	$2,950 2,950 $0	Unbudgeted
Hispanic Chamber of Commerce (HCC)	General Fund	2010 Budget Deleted	$2,950 2,950 $0	Unbudgeted
Yakima Sunfair Festival Association	General Fund	2010 Budget Deleted	$500 500 $0	Unbudgeted
Allied Arts of Yakima Valley – ArtsVan	General Fund	2010 Budget Deleted	$2,667 2,667 $0	Unbudgeted
Retired Senior Volunteer Program (RSVP)	General Fund	2010 Budget Deleted	$2,000 2,000 $0	Unbudgeted
Citizens for Safe Yakima Valley Communities (CSC) Community Programs	General Fund	2010 Budget Deleted	$10,000 10,000 $0	Unbudgeted
Yakima Symphony Orchestra	General Fund	2010 Budget Deleted	$5,000 5,000 $0	Unbudgeted
			$0	Budgeted Total

The above agencies have all been defunded by City Council for the 2011 budget year. The two Outside Agencies funded by CED are now located in the Community and Economic Development section, and Intergovernmental Agencies are located within the Finance section.

CITY MANAGEMENT

IRRIGATION

Department / Division Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Comments
Irrigation Rate Increase a) 2011 - 5.5% 2012 - 5.5% 2013 - 5.5% 2014 - 5.5% b) 2011 - 7% 2012 - 7% 2013 - 7% c) 2011 - 10% 2012 - 10%	Bi-monthly Irrigation rate charges paid by customers of the Irrigation Utility		*Revenue* *a) 2011 $78,800* *2012 83,134* *2013 87,700* *2014 92,530* *b) 2011 $105,800* *2012 112,350* *2013 120,214* *c) 2011 $149,000* *2012 163,900*	Option "a" budgeted

WASTEWATER

Department / Division Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Comments
Asset Management Software System Will likely be included with the city wide replacement of the current Automated Inventory and Maintenance Management System (AIMMS)	Wastewater Operating Fund		2011 $200,000 2012 $100,000	Budgeted
Mandated Wastewater Treatment Facility Capital Improvements funded by a combination of: a) Revenue bonds b) Public Works Trust Fund loan c) State Revolving Fund loan d) Capital transfers f/Operating funds	Wastewater Facility Capital Fund. Future debt service from existing rates with maturity of current bond / other capital allocations		Expenditure $13,500,000 *Revenue* *a) $6,000,000* *b) 5,000,000* *c) 1,000,000* *d) 1,500,000*	Budgeted

MUNICIPAL COURT

Department / Division Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Comments
No Policy Issues Submitted				

FINANCE

INFORMATION SYSTEMS / FINANCE

Department / Division Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Comments
Information Systems Assessment Implementation Policy Issue included as a Priorities of Government reduction				

INTERGOVERNMENTAL

Department / Division Policy Issue Request / Justification	Proposed Funding Source	Non-Personnel		Comments
Yakima Regional Clean Air Agency (YRCAA) – Assessment	General Fund	2010 Assessment Adjustment 2011 Total	$33,720 220 $33,940	Budgeted
Yakima Valley Office of Emergency Management (OEM) – Assessment	General Fund	2010 Assessment Adjustment 2011 Estimate	$59,937 (294) $59,643	Budgeted
Yakima Valley Conference of Governments (YVCOG) – Assessment	General Fund	2010 Assessment Adjustment 2011 Total	$38,623 1,736 $40,359	Budgeted

COMMUNITY AND ECONOMIC DEVELOPMENT

PLANNING

Department / Division Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Comments
Increase Land Use Application Fee to match Yakima County rate (approximately 15%)	General Fund		*Revenue* *$8,000*	Unbudgeted

ONDS

Department / Division Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Comments
Reinstatement of Home Remodeling Technician positions. Cost offset by reduction in contracted services	Office of Neighborhood Development (ONDS) CDBG home repair programs	$58,000	*$58,000* Reduction in professional services	Budgeted

ENGINEERING

Department / Division Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Comments
Establish/increase Engineering review and inspection fees	General Fund		*Revenue* *$10,000*	Unbudgeted

OUTSIDE AGENCY

Department / Division Policy Issue Request / Justification	Proposed Funding Source	Non-Personnel	Comments
Yakima County Development Association (YCDA)	Economic Development Fund	2010 Budget $30,000 2011 Budget $30,000	Budgeted
Committee for Downtown Yakima (CDY)	CBD Capital Improvement Fund (321)	2010 Budget $50,000 2011 Budget $50,000	Budgeted

POLICE

Department / Division Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Comments
Continue Gang-free Initiative/ Coordinator contract	General fund. Police Administration SU 119.		$75,000	Budgeted. Council approved the contract at their Oct. 5, 2010 meeting. PI not included in this document.

FIRE

FIRE SUPPRESSION

Department / Division Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Comments
Fire Engine / Pumper Replacement Purchase 2 pumpers for $300,000 each, funded by a state run lease program. Debt Service $70,000 per year for 10 years From: $40,000 Dedication of EMS replacement contribution $30,000 Revenue transfer from General fund	Fire Capital Fund		Expenditure $600,000 Debt Service $70,000 Per year/10 years	Budgeted

PUBLIC SAFETY COMMUNICATIONS

Department / Division Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Comments
Reorganization/reallocation of 911 and Dispatch operations Net Staffing changes: Add 1 911 call taker position Add 1 Public Safety Admin. Assistant position Equipment replacement Total $237,100	Public Safety Communications. Increase in Countywide 911 excise tax	$54,600 62,500 $117,100	$60,000	Budgeted
Increase Fire Alarm monitoring fees by 20%	Public Safety Communications		*Revenue* *$4,000*	Unbudgeted Note: Withdrawn pending additional research. PI not included.

PUBLIC WORKS

REFUSE

Department / Division Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Comments
Purchase 1,000 64 Gallon Yard Waste carts in response to mandated yard debris disposal/composting	New Refuse yard waste customers (not a general rate increase)		$45,000	Unbudgeted - pending County ban on yard waste in the general landfill (Implementation encouraged)

CEMETERY

Department / Division Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Comments
7% Tahoma Cemetery Fee Increase	Cemetery fees		*Revenue* *$7,300*	Budgeted

PERMANENT BUDGETED POSITIONS

The permanently budgeted work force for 2011 is 713.8, a total net decrease of 23.0 FTE's from the 2010 Amended Budget. In the General Government classifications (General Fund, Parks and Recreation Fund, and Street Fund) the permanent budgeted positions are 461.6, a net reduction of 28.0 from 2010. The changes in permanent budgeted positions are all related to deletions due to budget constraints or reorganizations, policy issues, or new revenue (See attached table).

Cumulatively, General Government has reduced by a net of 40 positions in the 2 years since 2009. In 2010, 9 FTE's were added because of additional revenue (7 Police Officers were tied to a grant, and 2 were the result of Purchasing consolidation and funded by Yakima County.) Also, 1 FTE was eliminated from Public Works Administration to reduce costs. When these are taken into consideration, General Government has eliminated a total of 50 positions which were supported by ongoing revenues.

Management continues to focus on the City's critical priorities in accordance with the Priorities of Government (POG) model to 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 2011 budget. (See Budget Highlights Section — Changes in Funding Authorization in the Budget Forecast.)

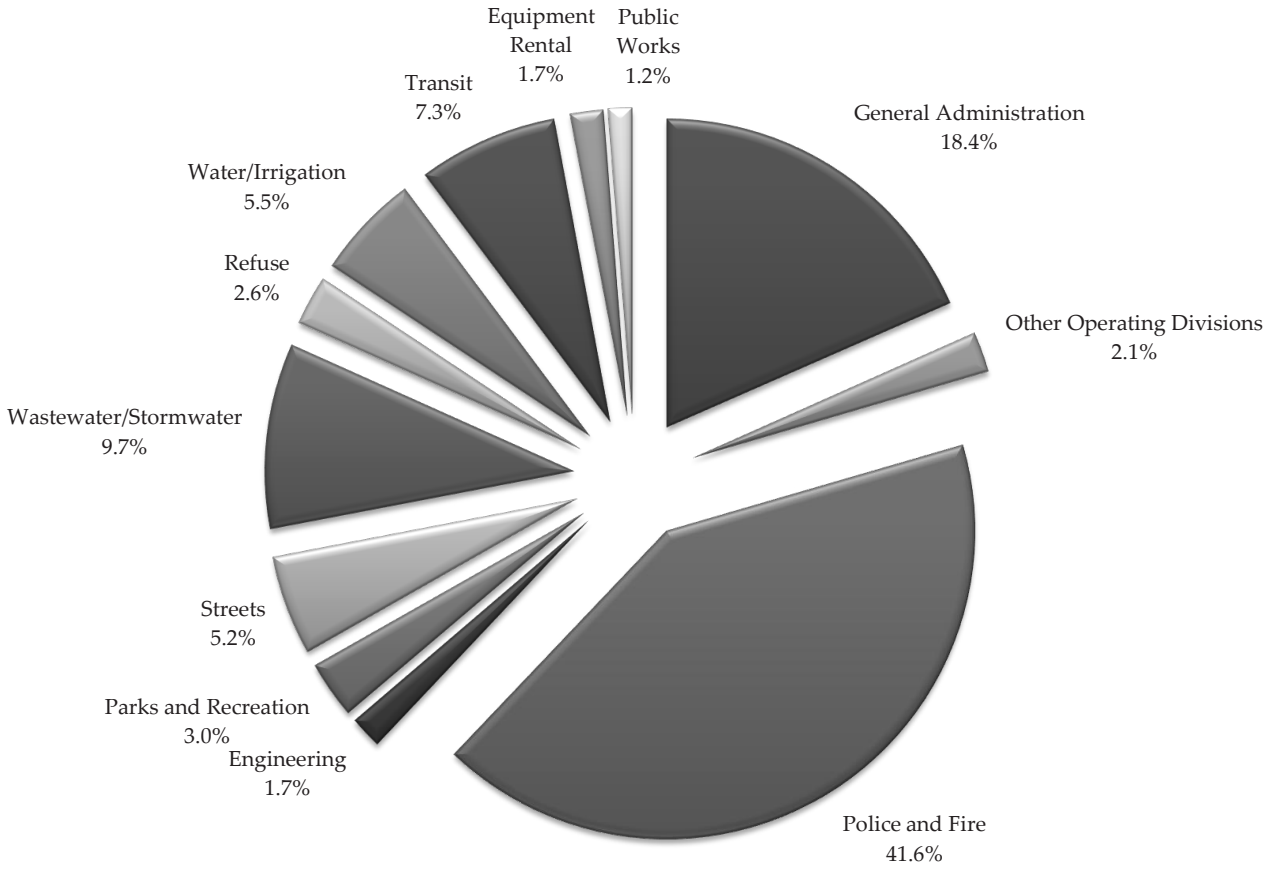
The 2011 Preliminary Budget includes negotiated settlements for the Yakima Police Management Unit. All other bargaining units are in negotiations. However, the 2011 budget currently assumes a wage freeze for all other units.

Status of the collective bargaining process is described below. The number immediately following the bargaining unit title represents the number of employees included in the bargaining unit.

AFSCME Municipal – 286	Negotiations in Progress
AFSCME Transit – 50	Negotiations in Progress
International Association of Firefighters (IAFF) - LEOFF Employees – 78	Negotiations in Progress
911 Calltaker - PERS Employees – 17	Negotiations in Progress
Public Safety Dispatchers - PERS Employees – 16	Negotiations in Progress
Fire Deputy Chief's - LEOFF Employees – 2	Negotiations in Progress
Battalion Chief's - LEOFF Employees – 3	Negotiations in Progress
Yakima Police Patrolmans Association (YPPA) – 129	Negotiations in Progress
Yakima Police Management Unit (Captains & Lieutenants) – 7	Settlement Budgeted
Management, Supervisory Confidential / Exempt Class – 126	Frozen
New Teamsters Units:	No Contracts Have Been Signed
Corrections Sergeants	
Non-Commissioned Police Department Supervisors	
Public Works Supervisors	
Public Works Division Managers	

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 2009	Amended Budget 2010	Preliminary Budget 2011	New Positions	Deleted Positions
General Government						
General Fund						
011	City Council	7.00	7.00	7.00	0.0	0.0
012	City Manager	4.00	4.00	4.00	0.0	0.0
014	Records	4.00	4.00	4.00	0.0	0.0
015	Financial Services	17.00	16.00	15.00	0.0	(1.0) (1)
016	Human Resources	8.00	8.00	8.00	0.0	0.0
017	Legal	18.00	17.00	17.00	0.0	0.0
018	Municipal Court	12.50	11.50	11.50	0.0	0.0
019	Purchasing	3.00	5.00	5.00	0.0	0.0
021	Environmental Planning	12.00	11.00	9.00	0.0	(2.0) (1)
022	Code Administration	22.00	19.00	17.00	0.0	(2.0) (1)
031	Police	188.00	189.00	180.00	0.0	(9.0) (1)
032	Fire	87.00	87.00	80.00	0.0	(7.0) (1)
041	Engineering	15.00	13.00	12.00	0.0	(1.0) (1)
051	City Hall Maintenance	2.00	2.00	1.00	0.0	(1.0)
052	Information Systems	18.70	19.00	18.00	0.0	(1.0)
054	Customer Services	14.75	14.75	14.75	0.0	0.0
Total General Fund		432.95	427.25	403.25	0.0	(24.0)
131	Parks & Recreation	25.60	23.30	21.30	0.0	(2.0) (1)
133	Traffic Engineering	16.00	13.00	13.00	0.0	0.0
141	Street	27.00	26.00	24.00	0.0	(2.0) (1)
Total General Government		501.55	489.55	461.55	0.0	(28.0)
Other Operating Funds						
124	Community Development	7.75	6.75	7.75	1.0 (2)	0.0
125	Community Relations	5.00	5.00	5.00	0.0	0.0
144	Cemetery	2.00	2.00	2.00	0.0	0.0
151	Public Safety Communications	35.00	35.00	37.00	2.0 (3)	0.0
441	Stormwater	0.00	0.00	0.00	0.0	0.0
462	Transit	50.00	50.00	52.00	2.0 (4)	0.0
471	Refuse	19.00	19.00	19.00	0.0	0.0
473	Wastewater Operating	69.50	69.50	69.50	0.0	0.0
474	Water Operating	31.00	31.00	31.00	0.0	0.0
475	Irrigation Operating	8.00	8.00	8.00	0.0	0.0
551	Equipment Rental	12.00	12.00	12.00	0.0	0.0
560	Public Works Administration	10.00	9.00	9.00	0.0	0.0
Total Other Operating Funds		249.25	247.25	252.25	5.0	0.0
Grand Total		750.80	736.80	713.80	5.0	(28.0)

(1) Unfunded due to budget constraint. (See Citywide Policy Issue)
(2) Reinstate Home Remodeling Technician position - cost is offset by reduction in contracted services. (See Policy Issue)
(3) An addition of two positions (911 Calltaker and Public Safety Administrative Assistant). As these were tied to an increase in the Countywide 911 access fee, which the Yakima County Commissioners are not bringing forward, the final budget will be adjusted appropriately. (See Policy Issue)
(4) Reinstate two Transit Operator positions for additional Selah bus route.

RESOURCES AND EXPENDITURES

Fund	Description	2011 Estimated Resources	2011 Budget	2011 Estimated Balance	Est Balance vs. 2011 Budget	2011 Beginning Balance	2011 Ending Balance	Ending Bal vs. 2011 Budget
000	General Fund	$47,787,665	$47,741,765	$45,900	0.1%	$3,012,845	$3,058,745	6.4%
131	Parks & Recreation	4,034,485	4,006,862	27,623	0.7%	369,088	396,711	9.9%
141	Street & Traffic Operations	5,041,810	5,041,006	804	0.0%	1,368,912	1,369,716	27.2%
General Government Total		$56,863,960	$56,789,634	$74,327	0.1%	$4,750,845	$4,825,172	8.5%
123	Economic Development	$75,000	$169,372	($94,372)	(55.7%)	$183,754	$89,382	52.8%
124	Community Development	2,233,678	2,223,457	10,221	0.5%	762,350	772,571	34.7%
125	Community Relations	474,950	561,954	(87,004)	(15.5%)	818,106	731,102	130.1%
127	Community Services	5,000	8,250	(3,250)	(39.4%)	8,265	5,015	60.8%
140	Growth Management	0	20,305	(20,305)	(100.0%)	20,305	0	0.0%
142	Arterial Street	2,358,273	2,416,447	(58,174)	(2.4%)	255,797	197,623	8.2%
144	Cemetery	237,550	262,463	(24,913)	(9.5%)	71,331	46,418	17.7%
150	Emergency Services	1,120,476	1,091,586	28,890	2.6%	43,736	72,626	6.7%
151	Public Safety Communications	3,275,860	3,286,113	(10,253)	(0.3%)	226,393	216,140	6.6%
152	Police Grant	1,101,083	1,083,129	17,954	1.7%	193,240	211,194	19.5%
161	Downtown Business Improvement District	237,170	236,451	719	0.3%	2,821	3,540	1.5%
162	Trolley	1,486	1,165	321	27.5%	5,303	5,624	482.7%
163	Front Street Business Improvement Area	3,535	5,000	(1,465)	(29.3%)	6,948	5,483	109.7%
170	Tourist Promotion	1,374,500	1,400,148	(25,648)	(1.8%)	178,688	153,040	10.9%
171	Capitol Theatre	280,177	285,527	(5,350)	(1.9%)	118,232	112,882	39.5%
172	PFD Revenue – Convention Center	621,750	594,000	27,750	4.7%	137,637	165,387	27.8%
173	Tourism Promotion Area	378,205	378,205	0	0.0%	414	414	0.1%
174	PFD Revenue – Capitol Theatre	467,960	468,000	(40)	(0.0%)	331	291	0.1%
195	Contingency	50,000	200,000	(150,000)	(75.0%)	156,720	6,720	3.4%
198	FRS / Capitol Theatre Reserve	500	71,927	(71,427)	(99.3%)	381,715	310,288	431.4%
199	Recovery Program Grants	200,000	200,000	0	0.0%	0	0	0.0%
221	LID Guaranty	100	0	100	n/a	79,930	80,030	n/a
272	PFD Convention Center GO Redemption	1,024,896	1,014,136	10,760	1.1%	165,804	176,564	17.4%
281	2005 LTGO Parks and Recreation	986,989	988,113	(1,124)	(0.1%)	5,790	4,666	0.5%
282	1998 LTGO Street Bond	0	0	0	n/a	1	1	n/a
283	1994 GO LTD Levy Redemption	512,000	514,275	(2,275)	(0.4%)	109,823	107,548	20.9%
284	1995 GO Street, Parks & Fire	293,000	292,800	200	0.1%	192,696	192,896	65.9%
285	1997 GO Line of Credit	114,000	114,000	0	0.0%	0	0	0.0%
287	1996 GO LTD Levy Redemption	428,750	426,753	1,997	0.5%	64,437	66,434	15.6%
289	LID Debt Service Control Fund	274,000	285,000	(11,000)	(3.9%)	14,030	3,030	1.1%
321	CBD Capital Improvement	37,000	132,264	(95,264)	(72.0%)	336,602	241,339	182.5%
322	Capitol Theatre Construction	0	0	0	n/a	25,420	25,420	n/a
331	Parks & Recreation Capital	1,400,000	1,330,000	70,000	5.3%	156,304	226,304	17.0%
332	Fire Capital	791,588	841,500	(49,912)	(5.9%)	155,747	105,835	12.6%
333	Law and Justice Capital	845,422	947,099	(101,677)	(10.7%)	270,095	168,418	17.8%
342	Public Works Trust Construction	628,000	744,411	(116,411)	(15.6%)	874,773	758,362	101.9%
343	REET 2 Capital Fund	552,000	761,822	(209,822)	(27.5%)	392,604	182,782	24.0%
345	LID Construction Control Fund	0	0 0		n/a	5,043	5,043	n/a
364	Transit Capital Reserve	50,000	431,750	(381,750)	(88.4%)	911,282	529,532	122.6%

Resources and Expenditures – Continued

Fund	Description	2011 Estimated Resources	2011 Budget	2011 Estimated Balance	Est Balance vs. 2011 Budget	2011 Beginning Balance	2011 Ending Balance	Ending Bal vs. 2011 Budget
370	Convention Center Capital Improvement	125,500	220,000	(94,500)	(43.0%)	330,695	236,195	107.4%
392	Cumulative Reserve f/ Capital Improvement	9,635,658	10,872,978	(1,237,320)	(11.4%)	2,344,304	1,106,984	10.2%
441	Stormwater Operating Fund	2,101,200	2,225,207	(124,007)	(5.6%)	440,802	316,795	14.2%
442	Stormwater Capital	654,794	644,794	10,000	1.6%	639,655	649,655	100.8%
462	Transit	7,268,815	7,259,274	9,541	0.1%	676,361	685,902	9.4%
471	Refuse	4,824,500	4,861,374	(36,874)	(0.8%)	264,324	227,450	4.7%
472	Wastewater Facility Reserve	150,500	50,000	100,500	201.0%	577,375	677,875	1355.8%
473	Wastewater Operating	17,622,972	18,776,805	(1,153,832)	(6.1%)	2,559,331	1,405,499	7.5%
474	Water Operating	7,644,337	7,901,474	(257,137)	(3.3%)	1,766,903	1,509,766	19.1%
475	Irrigation Operating	1,556,600	1,541,669	14,931	1.0%	215,209	230,139	14.9%
476	Sewer Construction	1,386,000	4,280,000	(2,894,000)	(67.6%)	4,039,449	1,145,449	26.8%
477	Domestic Water Improvement	800,000	3,010,000	(2,210,000)	(73.4%)	3,464,285	1,254,285	41.7%
478	Wastewater Facilities	14,000,000	13,260,000	740,000	5.6%	1,839,749	2,579,749	19.5%
479	Irrigation System Improvement	3,208,500	1,594,234	1,614,266	101.3%	1,007,599	2,621,865	164.5%
481	1998 Water Revenue Bond Reserve	400	0	400	n/a	270,407	270,807	n/a
483	1996 Wastewater Revenue Bond Reserve	700	0	700	n/a	146,063	146,763	n/a
484	1991 Water / Sewer Rev Bond Redemption	545,107	544,707	400	0.1%	114,127	114,527	21.0%
486	1998 Water Revenue Bond Redemption	237,818	237,793	25	0.0%	4,841	4,866	2.0%
488	1996 Wastewater Revenue Bond Redemption	411,614	411,613	1	0.0%	(0)	1	0.0%
489	1991 Water / Sewer Rev Bond Reserve	1,000	0	1,000	n/a	970,200	971,200	n/a
491	2003 Irrigation Revenue Bond Redemption	319,234	319,234	0	0.0%	35,436	35,436	11.1%
493	2003 Wastewater Revenue Bond Red	1,348,707	1,348,707	0	0.0%	3	3	0.0%
494	2003 Wastewater Revenue Bond Reserve	0	0	0	n/a	828,650	828,650	n/a
512	Unemployment Compensation	173,000	312,477	(139,477)	(44.6%)	376,490	237,013	75.8%
513	Employees Health Benefit	10,489,085	10,686,761	(197,676)	(1.8%)	2,753,493	2,555,817	23.9%
514	Workers' Compensation	1,109,008	1,352,030	(243,022)	(18.0%)	1,184,406	941,383	69.6%
515	Risk Management	9,540,000	9,630,681	(90,681)	(0.9%)	895,976	805,295	8.4%
516	Wellness / EAP Fund	60,000	79,885	(19,885)	(24.9%)	122,869	102,984	128.9%
551	Equipment Rental	5,042,631	4,870,443	172,188	3.5%	4,048,264	4,220,452	86.7%
555	Environmental Fund	135,000	142,950	(7,950)	(5.6%)	261,314	253,364	177.2%
560	Public Works Administration	1,185,331	1,169,153	16,178	1.4%	285,165	301,343	25.8%
610	Cemetery Trust	13,500	5,500	8,000	145.5%	586,512	594,512	10809.3%
612	Firemen's Relief & Pension	1,572,265	1,609,960	(37,695)	(2.3%)	770,455	732,760	45.5%
Total City Budget		$182,462,634	$189,796,758	($7,334,123)	(3.9%)	$45,904,024	$38,569,901	20.3%

COMPARATIVE REVENUES BY FUND

Fund	Description	2009 Actual Revenues	2010 Estimated Revenues	2011 Estimated Revenues	2011 Beginning Balance	2011 Estimated Resources
000	General Fund	$47,615,448	$47,698,766	$47,787,665	$3,012,845	$50,800,510
123	Economic Development	218,484	121,237	75,000	183,754	258,754
124	Community Development	2,629,397	5,409,364	2,233,678	762,350	2,996,028
125	Community Relations	509,259	475,450	474,950	818,106	1,293,056
127	Community Services	336,684	145,000	5,000	8,265	13,265
131	Parks & Recreation	4,096,632	4,163,315	4,034,485	369,088	4,403,573
140	Growth Management	0	25,373	0	20,305	20,305
141	Street & Traffic Operations	5,578,638	5,215,763	5,041,810	1,368,912	6,410,722
142	Arterial Street	3,141,402	3,639,918	2,358,273	255,797	2,614,070
144	Cemetery	268,425	235,750	237,550	71,331	308,881
150	Emergency Services	1,048,696	1,087,936	1,120,476	43,736	1,164,212
151	Public Safety Communications	2,893,752	3,048,319	3,275,860	226,393	3,502,253
152	Police Grant	397,518	936,300	1,101,083	193,240	1,294,323
161	Downtown Business Improvement District	202,993	225,170	237,170	2,821	239,991
162	Trolley	8,354	285,302	1,486	5,303	6,789
163	Front Street Business Improvement Area	3,970	3,535	3,535	6,948	10,483
170	Tourist Promotion	1,327,949	1,389,500	1,374,500	178,688	1,553,188
171	Capitol Theatre	298,627	274,177	280,177	118,232	398,409
172	PFD Revenue – Convention Center	667,250	634,750	621,750	137,637	759,387
173	Tourism Promotion Area	368,978	378,205	378,205	414	378,619
174	PFD Revenue – Capitol Theatre	502,882	477,700	467,960	331	468,291
195	Contingency	25,000	25,000	50,000	156,720	206,720
198	FRS / Capitol Theatre Reserve	302,451	2,000	500	381,715	382,215
199	Recovery Program Grants	7,563	614,000	200,000	0	200,000
221	LID Guaranty	110	100	100	79,930	80,030
272	PFD Convention Center GO Redemption	734,137	1,028,896	1,024,896	165,804	1,190,700
281	2005 LTGO Parks and Recreation	984,189	986,989	986,989	5,790	992,779
282	1998 LTGO Street Bond	0	0	0	1	1
283	1994 GO LTD Levy Redemption	364,000	512,000	512,000	109,823	621,823
284	1995 GO Street, Parks & Fire	265,672	297,000	293,000	192,696	485,696
285	1997 GO Line of Credit	0	0	114,000	0	114,000
287	1996 GO LTD Levy Redemption	443,200	429,000	428,750	64,437	493,187
289	LID Debt Service Control Fund	119,077	394,000	274,000	14,030	288,030
321	CBD Capital Improvement	102,617	1,025,000	37,000	336,602	373,602
322	Capitol Theatre Construction	7,618,761	165,000	0	25,420	25,420
331	Parks & Recreation Capital	393,041	562,528	1,400,000	156,304	1,556,304
332	Fire Capital	343,604	177,088	791,588	155,747	947,335
333	Law and Justice Capital	1,010,894	1,025,859	845,422	270,095	1,115,517
342	Public Works Trust Construction	642,832	638,000	628,000	874,773	1,502,773
343	REET 2 Capital Fund	553,616	555,000	552,000	392,604	944,604
345	LID Construction Control Fund	6,728	918,263	0	5,043	5,043
364	Transit Capital Reserve	973,669	2,216,449	50,000	911,282	961,282
370	Convention Center Capital Improvement	246,103	736,500	125,500	330,695	456,195
392	Cum. Reserve for Capital Improvement	2,773,687	13,796,389	9,635,658	2,344,304	11,979,962

Comparative Revenues by Fund – Continued

Fund	Description	2009 Actual Revenues	2010 Estimated Revenues	2011 Estimated Revenues	2011 Beginning Balance	2011 Estimated Resources
441	Stormwater Operating Fund	1,773,236	2,034,738	2,101,200	440,802	2,542,002
442	Stormwater Capital	440,000	434,781	654,794	639,655	1,294,449
462	Transit	6,916,459	7,356,841	7,268,815	676,361	7,945,176
471	Refuse	4,633,948	4,821,210	4,824,500	264,324	5,088,824
472	Wastewater Facility Reserve	153,280	151,000	150,500	577,375	727,875
473	Wastewater Operating	17,307,692	17,735,474	17,622,972	2,559,331	20,182,303
474	Water Operating	7,547,553	7,365,637	7,644,337	1,766,903	9,411,240
475	Irrigation Operating	2,661,802	1,811,078	1,556,600	215,209	1,771,809
476	Sewer Construction	1,273,000	1,501,350	1,386,000	4,039,449	5,425,449
477	Domestic Water Improvement	1,644,740	1,930,600	800,000	3,464,285	4,264,285
478	Wastewater Facilities	1,378,702	1,500,000	14,000,000	1,839,749	15,839,749
479	Irrigation System Improvement	938,697	1,124,920	3,208,500	1,007,599	4,216,099
481	1998 Water Revenue Bond Reserve	400	400	400	270,407	270,807
483	1996 Wastewater Revenue Bond Reserve	700	700	700	146,063	146,763
484	1991 Water / Sewer Rev Bond Redemption	545,541	540,687	545,107	114,127	659,234
485	Apple Tree Bond Redemption	0	0	0	0	0
486	1998 Water Revenue Bond Redemption	234,585	238,839	237,818	4,841	242,659
488	1996 Wastewater Revenue Bond Redemption	412,213	414,613	411,614	(0)	411,614
489	1991 Water / Sewer Rev Bond Reserve	2,500	2,500	1,000	970,200	971,200
491	2003 Irrigation Revenue Bond Redemption	320,709	322,684	319,234	35,436	354,670
493	2003 Wastewater Revenue Bond Redemption	1,347,794	1,346,645	1,348,707	3	1,348,710
494	2003 Wastewater Revenue Bond Reserve	0	0	0	828,650	828,650
512	Unemployment Compensation	117,392	149,000	173,000	376,490	549,490
513	Employees Health Benefit	9,600,778	10,139,934	10,489,085	2,753,493	13,242,578
514	Workers' Compensation	1,347,933	1,309,008	1,109,008	1,184,406	2,293,414
515	Risk Management	2,707,975	2,693,000	9,540,000	895,976	10,435,976
516	Wellness / EAP Fund	100,000	60,000	60,000	122,869	182,869
551	Equipment Rental	4,981,560	4,994,532	5,042,631	4,048,264	9,090,895
555	Environmental Fund	403,196	484,000	135,000	261,314	396,314
560	Public Works Administration	1,190,260	1,176,188	1,185,331	285,165	1,470,496
610	Cemetery Trust	24,208	18,000	13,500	586,512	600,012
612	Firemen's Relief & Pension	1,485,075	1,575,935	1,572,265	770,455	2,342,720
Total City Budget		$161,518,221	$175,210,185	$182,462,634	$45,904,024	$228,366,658

EXPENDITURES BY FUND AND DEPARTMENT

Fund / Department	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Estimated Expense	2011 Proposed Budget	Chng 2011 to 2010 Amended	Percent Diff
011 City Council	$197,458	$207,265	$207,265	$203,065	$203,061	($4,204)	(2.0%)
012 City Manager	503,378	518,563	518,563	508,443	514,336	(4,227)	(0.8%)
013 State Examiner	102,601	103,000	103,000	103,000	103,000	0	0.0%
014 Records	380,613	435,728	445,728	433,448	411,556	(34,172)	(7.7%)
015 Financial Services	1,471,508	1,460,278	1,460,278	1,366,044	1,381,498	(78,780)	(5.4%)
016 Human Resources	454,937	467,478	467,478	447,897	447,436	(20,042)	(4.3%)
017 Legal	1,160,611	1,142,950	1,142,950	1,105,994	1,139,157	(3,793)	(0.3%)
018 Municipal Court	1,278,903	1,262,770	1,262,770	1,235,668	1,234,194	(28,576)	(2.3%)
019 Purchasing	331,879	432,432	432,432	420,163	452,835	20,403	4.7%
020 Yak Urban Area Hearings Examiner	51,396	41,000	45,605	51,000	31,000	(14,605)	(32.0%)
021 Environmental Planning	799,520	768,484	768,484	713,459	678,679	(89,805)	(11.7%)
022 Code Administration	1,559,823	1,500,298	1,504,058	1,471,526	1,330,361	(173,697)	(11.5%)
024 Indigent Defense	429,570	480,000	480,000	480,000	480,000	0	0.0%
031 Police	22,829,884	22,921,230	22,859,639	22,113,475	21,835,261	(1,024,378)	(4.5%)
032 Fire	9,063,500	9,055,724	9,148,439	9,173,749	8,629,702	(518,737)	(5.7%)
035 Police Pension	1,316,580	1,373,040	1,373,040	1,365,994	1,404,590	31,550	2.3%
038 Probation Center	25,000	0	0	0	0	0	n/a
041 Engineering	1,026,172	997,489	1,002,489	957,711	752,250	(250,239)	(25.0%)
051 City Hall Maintenance	410,184	404,486	404,486	404,288	352,127	(52,359)	(12.9%)
052 Information Systems	2,450,120	2,306,255	2,589,406	2,551,811	2,228,738	(360,668)	(13.9%)
054 Utility Services	1,130,716	1,256,127	1,256,127	1,246,931	1,305,084	48,957	3.9%
095 Intergovernmental	395,086	381,065	382,865	372,865	257,439	(125,426)	(32.8%)
096 SunDome	150,000	150,000	0	0	0	0	n/a
097 Nonrecurring Expenses	0	0	0	155,000	127,187	127,187	n/a
098 District Court	2,277	1,800	0	0	0	0	n/a
099 Transfers	2,272,933	2,252,275	2,402,275	2,417,275	2,442,275	40,000	1.7%
General Fund Total	$49,794,649	$49,919,737	$50,257,377	$49,298,806	$47,741,766	($2,515,611)	(5.0%)
131 Parks & Recreation	$4,208,433	$4,218,655	$4,218,655	$4,133,782	$4,006,862	($211,793)	(5.0%)
141 Street & Traffic Operations	5,490,023	5,379,043	5,424,662	5,308,117	5,041,006	(383,656)	(7.1%)
General Government Fund Totals	$59,493,105	$59,517,435	$59,900,694	$58,740,705	$56,789,634	($3,111,060)	(5.2%)
123 Economic Development	$109,806	$211,304	$236,304	$236,317	$169,372	($66,932)	(28.3%)
124 Community Development	2,541,863	3,497,430	5,705,566	5,024,318	2,223,457	(3,482,109)	(61.0%)
125 Community Relations	478,730	561,448	561,448	550,448	561,954	506	0.1%
127 Community Services	342,254	206,834	206,834	142,334	8,250	(198,584)	(96.0%)
140 Growth Management	0	20,305	49,745	29,440	20,305	(29,440)	(59.2%)
142 Arterial Street	3,811,939	3,746,806	6,154,428	4,581,182	2,416,447	(3,737,981)	(60.7%)
144 Cemetery	247,877	256,155	256,155	251,586	262,463	6,308	2.5%
150 Emergency Services	1,166,738	1,110,329	1,110,329	1,107,579	1,091,586	(18,743)	(1.7%)
151 Public Safety Communications	2,900,801	2,994,508	3,095,475	3,078,809	3,286,113	190,638	6.2%
152 Police Grant	99,575	785,051	1,279,668	1,041,004	1,083,129	(196,539)	(15.4%)
161 Downtown Business Improvement District	201,849	239,989	239,989	224,989	236,451	(3,538)	(1.5%)
162 Trolley	6,209	192,218	287,218	284,934	1,165	(286,053)	(99.6%)
163 Front Street Business Improvement Area	3,024	5,000	5,000	5,000	5,000	0	0.0%

Expenditures by Fund and Department – Continued

Fund / Department	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Estimated Expense	2011 Proposed Budget	Chng 2011 to 2010 Amended	Percent Diff
170 Tourist Promotion	1,313,109	1,469,180	1,469,180	1,455,955	1,400,148	(69,032)	(4.7%)
171 Capitol Theatre	318,647	319,749	319,749	284,749	285,527	(34,222)	(10.7%)
172 PFD Revenue – Convention Center	657,871	689,000	689,000	653,000	594,000	(95,000)	(13.8%)
173 Tourism Promotion Area	368,978	378,205	378,205	378,205	378,205	0	0.0%
174 PFD Revenue – Capitol Theatre	479,252	502,000	502,000	501,000	468,000	0	0.0%
195 Contingency	120,199	225,000	225,000	125,000	200,000	(25,000)	(11.1%)
198 FRS / Capitol Theatre Reserve	371,927	71,927	71,927	71,927	71,927	0	0.0%
199 Recovery Program Grants	7,563	814,000	814,000	614,000	200,000	(614,000)	(75.4%)
272 PFD Convention Center GO Redemption	734,349	1,014,286	1,014,286	1,014,286	1,014,136	(150)	(0.0%)
281 2005 LTGO Parks and Recreation	980,288	989,763	989,763	989,763	988,113	(1,650)	(0.2%)
283 1994 GO LTD Levy Redemption	518,038	511,788	511,788	511,788	514,275	2,487	0.5%
284 1995 GO Street, Parks & Fire	267,678	296,550	296,550	296,550	292,800	(3,750)	(1.3%)
285 1997 GO Line of Credit	0	50,000	50,000	0	114,000	64,000	128.0%
287 1996 GO LTD Levy Redemption	441,365	427,815	427,815	427,815	426,753	(1,062)	(0.2%)
289 LID Debt Service Control Fund	121,881	207,000	407,000	406,000	285,000	(122,000)	(30.0%)
321 CBD Capital Improvement	286,908	1,145,252	1,165,185	1,120,352	132,264	(1,032,921)	(88.6%)
322 Capitol Theatre Construction	3,255,726	3,150,000	4,570,000	4,570,000	0	(4,570,000)	(100.0%)
331 Parks & Recreation Capital	254,130	560,000	788,142	720,514	1,330,000	541,858	68.8%
332 Fire Capital	428,181	555,500	1,476,079	1,444,821	841,500	(634,579)	(43.0%)
333 Law and Justice Capital	1,256,831	1,071,000	1,159,603	1,141,230	947,099	(212,504)	(18.3%)
342 Public Works Trust Construction	922,109	845,851	1,191,851	935,279	744,411	(447,440)	(37.5%)
343 REET 2 Capital Fund	714,318	1,301,822	1,536,822	1,231,822	761,822	(775,000)	(50.4%)
345 LID Construction Control Fund	821,673	0	16,200	16,200	0	(16,200)	(100.0%)
364 Transit Capital Reserve	969,899	2,693,750	2,732,039	2,425,599	431,750	(2,300,289)	(84.2%)
370 Convention Center Capital Impr	65,820	824,000	990,134	893,434	220,000	(770,134)	(77.8%)
392 Cum. Reserve for Capital Impr	1,694,952	18,946,251	18,946,251	12,905,266	10,872,978	(8,073,273)	(42.6%)
441 Stormwater Operating Fund	1,637,880	2,160,091	2,191,887	2,067,576	2,225,207	33,320	1.5%
442 Stormwater Capital	47,369	368,040	368,040	315,000	644,794	276,754	75.2%
462 Transit	6,829,986	7,216,965	7,471,870	7,353,711	7,259,274	(212,596)	(2.8%)
471 Refuse	4,617,358	4,765,792	4,814,792	4,777,563	4,861,374	46,582	1.0%
472 Wastewater Facility Reserve	333,953	50,000	50,000	50,800	50,000	0	0.0%
473 Wastewater Operating	16,867,157	17,556,966	17,583,255	17,345,542	18,776,805	1,193,550	6.8%
474 Water Operating	7,297,455	7,774,807	7,774,807	7,709,553	7,901,474	126,667	1.6%
475 Irrigation Operating	2,643,303	2,758,394	2,758,394	1,877,634	1,541,669	(1,216,725)	(44.1%)
476 Wastewater Construction	55,057	3,435,000	3,685,000	1,385,400	4,280,000	595,000	16.1%
477 Domestic Water Improvement	1,909,301	2,997,200	2,997,200	1,015,000	3,010,000	12,800	0.4%
478 Wastewater Facilities	3,512,377	2,285,000	3,951,867	3,483,096	13,260,000	9,308,133	235.5%
479 Irrigation System Improvement	1,834,540	2,600,000	2,600,000	2,275,013	1,594,234	(1,005,766)	(38.7%)
484 1991 Water / Sewer Rev Bond Redemption	545,140	540,287	540,287	540,287	544,707	4,420	0.8%
486 1998 Water Revenue Bond Redemption	234,560	238,814	238,814	238,814	237,793	(1,021)	(0.4%)
488 1996 Wastewater Rev Bond Redemption	412,213	414,613	414,613	414,613	411,613	(3,000)	(0.7%)
491 2003 Irrigation Revenue Bond Redemption	320,709	322,684	322,684	322,684	319,234	(3,450)	(1.1%)
493 2003 Wastewater Revenue Bond Red	1,347,794	1,346,644	1,346,644	1,346,644	1,348,707	2,063	0.2%
512 Unemployment Compensation	120,005	236,861	236,861	166,395	312,477	75,616	31.9%
513 Employees Health Benefit	9,922,099	10,553,586	10,553,586	10,161,204	10,686,761	133,175	1.3%
514 Workers' Compensation	1,317,593	1,466,695	1,469,617	1,293,866	1,352,030	(117,587)	(8.0%)
515 Risk Management	2,845,143	2,759,338	2,759,338	2,806,624	9,630,681	6,871,343	249.0%

Expenditures by Fund and Department – Continued

Fund / Department	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Estimated Expense	2011 Proposed Budget	Chng 2011 to 2010 Amended	Percent Diff
516 Wellness / EAP Fund	110,034	89,849	89,849	80,093	79,885	(9,964)	(11.1%)
551 Equipment Rental	5,094,648	5,198,027	5,201,037	5,176,621	4,870,443	(330,594)	(6.4%)
555 Environmental Fund	459,121	828,450	1,172,873	681,005	142,950	(1,029,923)	(87.8%)
560 Public Works Administration	1,145,662	1,175,373	1,175,373	1,110,415	1,169,153	(6,220)	(0.5%)
610 Cemetery Trust	12,061	15,000	15,000	10,000	5,500	(9,500)	(63.3%)
612 Firemen's Relief & Pension	1,567,783	1,624,792	1,624,792	1,551,403	1,609,960	(14,832)	(0.9%)
Non General Government Fund Totals	$102,322,658	$133,666,334	$145,335,208	$127,249,051	$133,007,125	($12,328,083)	(8.5%)
Total City Budget	$161,815,763	$193,183,769	$205,235,902	$185,989,756	$189,796,759	($15,439,143)	(7.5%)

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	$7,710	$17,250	$83,001	$0	$0	$0	$0	$203,061
012 City Manager	395,602	87,593	5,000	26,141	0	0	0	0	514,336
013 State Examiner	0	0	0	103,000	0	0	0	0	103,000
014 Records	212,186	51,010	9,200	139,159	0	0	0	0	411,555
015 Financial Services	987,944	261,237	17,500	101,299	6	0	0	13,512	1,381,498
016 Human Resources	326,368	81,043	12,200	27,825	0	0	0	0	447,436
017 Legal	795,371	204,946	16,500	122,340	0	0	0	0	1,139,157
018 Municipal Court	792,735	198,949	35,000	184,510	23,000	0	0	0	1,234,194
019 Purchasing	327,460	90,430	11,500	23,445	0	0	0	0	452,835
020 Yak Urban Area Hearings Exam	0	0	0	31,000	0	0	0	0	31,000
021 Environmental Planning	501,142	132,104	7,900	36,690	0	0	0	843	678,679
022 Code Administration	822,238	247,121	43,868	201,089	0	0	0	16,046	1,330,362
024 Indigent Defense	0	0	0	480,000	0	0	0	0	480,000
031 Police	14,156,861	3,518,929	816,500	1,335,203	1,713,068	1	0	294,698	21,835,260
032 Fire	6,548,829	1,515,319	225,600	233,377	100	0	0	106,477	8,629,702
035 Police Pension	0	589,150	50	815,390	0	0	0	0	1,404,590
041 Engineering	543,763	155,679	15,500	17,521	0	0	0	19,787	752,250
051 City Hall Maintenance	102,503	22,305	18,255	117,485	0	0	0	91,579	352,127
052 Information Systems	1,300,601	344,472	160,900	398,837	0	15,000	7,671	1,257	2,228,738
054 Utility Services	709,561	251,650	21,341	306,194	0	0	0	16,337	1,305,083
095 Intergovernmental	0	0	0	67,159	154,678	0	35,602	0	257,439
097 Nonrecurring Expenses	127,187	0	0	0	0	0	0	0	127,187
099 Transfers	0	0	0	0	2,442,275	0	0	0	2,442,275
General Fund Total	$28,745,451	$7,759,647	$1,434,064	$4,850,665	$4,333,127	$15,001	$43,273	$560,536	$47,741,764
131 Parks & Recreation	$1,457,357	$467,655	$368,800	$1,057,569	$151,600	$0	$0	$503,882	$4,006,863
141 Street & Traffic Operations	2,006,102	670,052	720,120	488,226	63,642	0	0	1,092,864	5,041,006
General Government Fund Totals	$32,208,910	$8,897,354	$2,522,984	$6,396,460	$4,548,369	$15,001	$43,273	$2,157,282	$56,789,633
123 Economic Development	$21,229	$6,130	$0	$142,013	$0	$0	$0	$0	$169,372
124 Community Development	543,993	197,994	33,100	1,390,959	0	0	0	57,410	2,223,456
125 Community Relations	302,791	88,265	54,162	44,735	0	37,000	0	35,001	561,954
127 Community Services	0	0	0	8,250	0	0	0	0	8,250
140 Growth Management	0	0	0	20,305	0	0	0	0	20,305
142 Arterial Street	0	0	0	5,000	284,183	1,955,400	171,864	0	2,416,447
144 Cemetery	121,934	42,649	22,500	16,309	3,600	0	0	55,472	262,464
150 Emergency Services	704,657	158,260	31,000	1,930	100,000	0	0	95,739	1,091,586
151 Public Safety Communications	2,071,375	653,247	55,100	260,046	0	70,000	34,912	141,433	3,286,113
152 Police Grant	706,398	162,391	45,966	142,784	25,589	0	0	0	1,083,128
161 Downtown Bus Impr District	0	0	5,000	220,000	0	0	0	11,451	236,451
162 Trolley	0	0	0	1,165	0	0	0	0	1,165
163 Front Street Business Impr Area	0	0	0	5,000	0	0	0	0	5,000
170 Tourist Promotion	0	0	60,000	1,235,962	0	0	10,951	93,235	1,400,148
171 Capitol Theatre	0	0	23,400	235,400	0	0	0	26,727	285,527
172 PFD Revenue – Convention Center	0	0	0	14,000	580,000	0	0	0	594,000

Expenditures by Fund and Category – Continued

Fund / Department	Salaries And Wages	Personnel Benefits	Supplies	Other Services & Charges	Inter-Gov't/Fund Services	Capital Outlay	Debt Service	Interfund Payments F/ Service	Total Budget
173 Tourism Promotion Area	0	0	0	378,205	0	0	0	0	756,410
174 PFD Revenue – Capitol Theatre	0	0	0	12,000	456,000	0	0	0	468,000
195 Contingency	0	0	0	200,000	0	0	0	0	400,000
198 FRS / Capitol Theatre Reserve	0	0	0	0	71,927	0	0	0	0
199 Recovery Program Grants	0	0	0	200,000	0	0	0	0	400,000
272 PFD Convention Center GO Red	0	0	0	0	0	0	1,014,136	0	1,014,136
281 2005 LTGO Parks & Recreation	0	0	0	0	0	0	988,113	0	988,113
283 1994 GO LTD Levy Redemption	0	0	0	0	0	0	514,275	0	514,275
284 1995 GO Street, Parks & Fire	0	0	0	0	0	0	292,800	0	292,800
285 1997 GO Line of Credit	0	0	0	0	0	0	114,000	0	114,000
287 1996 GO LTD Levy Redemption	0	0	0	0	0	0	426,753	0	426,753
289 LID Debt Service Control Fund	0	0	0	0	0	0	270,000	0	270,000
321 CBD Capital Improvement	0	0	1,000	131,159	15,000	0	0	0	263,318
322 Capitol Theatre Construction	0	0	0	0	105	0	0	0	0
331 Parks & Recreation Capital	0	0	0	0	0	1,330,000	0	0	1,330,000
332 Fire Capital	0	0	18,000	37,000	0	716,500	70,000	0	878,500
333 Law and Justice Capital	0	0	119,099	90,000	0	523,000	0	215,000	1,037,099
342 Public Works Trust Constr	0	0	0	0	0	55,000	184,444	0	239,444
343 REET2 Capital Fund	0	0	250,000	0	504,967	0	0	0	250,000
345 LID Construction Control Fund	0	0	0	0	511,822	0	0	0	0
364 Transit Capital Reserve	0	0	20,000	0	0	411,750	0	0	431,750
370 Convention Center Capital Impr	0	0	120,000	100,000	0	0	0	0	320,000
392 Cum. Reserve for Capital Impr	0	0	0	382,743	0	10,490,235	0	0	11,255,721
441 Stormwater Operating Fund	553,659	165,249	55,300	169,129	0	12,000	0	422,598	1,547,064
442 Stormwater Capital	0	0	0	25,000	847,272	619,794	0	0	669,794
462 Transit	2,574,062	1,022,506	800,500	1,498,672	0	0	0	1,361,233	8,755,645
471 Refuse	959,884	354,811	300,290	929,991	2,300	0	0	1,648,497	5,123,464
472 Wastewater Facility Reserve	0	0	0	50,000	667,900	0	0	0	100,000
473 Wastewater Operating	3,890,218	1,299,936	589,780	1,224,073	0	265,000	906,850	2,338,394	11,738,324
474 Water Operating	1,820,883	585,771	637,300	531,279	8,262,555	16,000	336,663	1,432,792	5,891,967
475 Irrigation Operating	503,098	177,032	75,000	379,976	2,540,786	0	0	342,714	1,857,796
476 Wastewater Construction	0	0	0	300,000	63,850	3,980,000	0	0	4,580,000
477 Domestic Water Improvement	0	0	0	60,000	0	2,950,000	0	0	3,070,000
478 Wastewater Facilities	0	0	0	1,160,000	0	12,100,000	0	0	14,420,000
479 Irrigation System Improvement	0	0	0	0	0	1,275,000	0	0	1,275,000
483 Wastewater Rev Bond Reserve	0	0	0	0	319,234	0	0	0	0
484 1991 Water / Sewer Rev Bond Red	0	0	0	0	0	0	544,707	0	544,707
485 Apple Tree Bond Redemption	0	0	0	0	0	0	0	0	0
486 1998 Water Rev Bond Red	0	0	0	0	0	0	237,793	0	237,793
488 1996 Wastewater Rev Bond Red	0	0	0	0	0	0	411,613	0	411,613
491 2003 Irrigation Rev Bond Red	0	0	0	0	0	0	319,234	0	319,234
493 2003 Wastewater Revenue Bond Red	0	0	0	0	0	0	1,348,707	0	1,348,707
512 Unemployment Compensation	23,056	280,330	0	5,700	0	0	0	3,391	318,177
513 Employees Health Benefit	100,197	9,344,509	4,000	1,086,981	0	0	0	151,074	11,773,742
514 Workers' Compensation	81,769	998,642	5,382	245,200	0	0	0	21,037	1,597,230
515 Risk Management	483,559	134,402	8,500	8,964,720	0	0	0	39,500	18,595,401
516 Wellness / EAP Fund	0	0	8,300	66,585	0	5,000	0	0	146,470

Expenditures by Fund and Category – Continued

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
551 Equipment Rental	649,242	215,472	2,130,374	119,510	135,000	1,338,240	0	282,604	4,870,442
555 Environmental Fund	0	0	500	142,450	0	0	0	0	142,950
560 Public Works Administration	469,418	132,613	60,480	441,962	0	0	0	64,679	1,169,152
610 Cemetery Trust	0	0	0	0	5,500	0	0	0	5,500
612 Firemen's Relief & Pension	0	728,500	150	843,600	0	0	0	37,710	1,609,960
Non General Government Fund Totals	$16,581,422	$16,748,709	$5,534,183	$23,519,793	$15,397,590	$38,149,919	$8,197,815	$8,877,691	$133,007,122
Total City Budget	$48,790,332	$25,646,063	$8,057,167	$29,916,253	$19,945,959	$38,164,920	$8,241,088	$11,034,973	$189,796,755

REVENUES BY CATEGORY

		General Fund	Other Funds	Total Revenue
310 Taxes				
311	General Property Taxes	$9,228,000	$6,854,765	$16,082,765
313	Retail Sales and Taxes	14,765,000	5,600,200	20,365,200
314	Utility Taxes	3,658,500	0	3,658,500
316	Business Taxes	8,893,000	1,085,000	9,978,000
317	Excise Taxes	878,000	1,100,000	1,978,000
318	Other Operating Assessments	0	378,205	378,205
319	Penalty & Interest – Delinquent Taxes	2,000	0	2,000
	Total	$37,424,500	$15,018,170	$52,442,670
320 Licenses and Permits				
321	Business Licenses and Permits	$26,300	$0	$26,300
322	Non-Business Licenses and Permit	709,500	672,000	1,381,500
	Total	$735,800	$672,000	$1,407,800
330 Intergovernmental Revenues				
331	Federal Grants – Direct	$65,000	$4,314,477	$4,379,477
332	Federal Entitlements	0	108,896	108,896
333	Federal Grants – Indirect	0	4,569,573	4,569,573
334	State Grants	203,000	4,559,320	4,762,320
336	In Lieu and Impact Payments	1,459,200	1,980,100	3,439,300
337	Grants from Local Units	6,330	500,000	506,330
338	Intergovernmental Revenues	708,000	4,668,267	5,376,267
339	Federal Stimulus Grants	0	921,217	921,217
	Total	$2,441,530	$21,621,850	$24,063,380
340 Charges for Services				
341	General Government	$62,680	$71,000	$133,680
342	Security of Persons and Property	169,500	38,000	207,500
343	Physical Environment	61,500	31,158,116	31,219,616
344	Transportation	0	676,500	676,500
345	Economic Environment	295,000	12,100	307,100
347	Culture and Recreation	0	953,265	953,265
348	Internal Service Fund Sales and Services	0	2,217,893	2,217,893
349	Other Interfund / Department Charges	4,480,305	269,808	4,750,113
	Total	$5,068,985	$35,396,682	$40,465,667
350 Fines and Forfeits				
353	Forfeited Contract Deposits	$1,060,000	$0	$1,060,000
354	Administrative Penalties	100,000	12,000	112,000
355	Criminal Traffic Misdemeanors	255,400	0	255,400
356	Criminal Non-Traffic Penalties	100,050	0	100,050
357	Criminal Cost	220,750	0	220,750
359	Non-Court Fines Forfeitures	200	2,000	2,200
	Total	$1,736,400	$14,000	$1,750,400

Revenues by Category – Continued

		General Fund	Other Funds	Total Revenue
360	**Miscellaneous Revenues**			
361	Interest Earnings	$320,000	$231,686	$551,686
362	Rents and Royalties	450	1,026,472	1,026,922
363	Insurance Premiums & Recoveries	0	203,000	203,000
365	Internal Service Fund Miscellaneous	0	6,497,219	6,497,219
366	Trust and Other Interfund / Department	0	9,600,325	9,600,325
367	Contributions – Private Source	0	1,106,900	1,106,900
368	Assessment Revenue	0	2,519,889	2,519,889
369	Other Miscellaneous Revenue	19,000	2,498,578	2,517,578
	Total	$339,450	$23,684,069	$24,023,519
370	**Proprietary/Trust Gains (Losses) & Other Income**			
379	Capital Contributions – Others	$0	$784,677	$784,677
380	**Non Revenues**			
381	Interfund Loans Received	$0	$1,500	$1,500
382	Proceeds Of Long-Term Debt Proprietary Funds	0	12,000,000	12,000,000
385	Proceeds From Short-Term Debt	0	241,000	241,000
386	Agency Type Deposit	0	12,666	12,666
387	Residual Equity Transfer-In	0	114,513	114,513
	Total	$0	$12,369,679	$12,369,679
390	**Other Financing Sources**			
391	Proceeds Of General Long Term Debt	$0	$4,904,500	$4,904,500
395	Proceeds Of General Fixed Assets	1,000	106,500	107,500
397	Operating Transfers – In	40,000	13,097,842	13,137,842
398	Insurance Recoveries	0	7,005,000	7,005,000
	Total	$41,000	$25,113,842	$25,154,842
Total Estimated Revenue		$47,787,665	$134,674,969	$182,462,634
Estimated Beginning Balance		3,012,845	42,891,179	45,904,024
Total Estimated Resources		$50,800,510	$177,566,148	$228,366,658

EXPENDITURES BY CATEGORY

		General Fund	Other Funds	Total Budget
100	**Salaries and Wages**			
110	Salaries and Wages	$26,697,527	$19,083,110	$45,780,637
120	Overtime	1,325,800	709,650	2,035,450
130	Special Pay / Shift Differential	449,537	146,966	596,503
140	Retirement / Termination Cashout	272,587	105,155	377,742
	Total	$28,745,451	$20,044,881	$48,790,332
200	**Personnel Benefits**			
210	Social Security / Council Benefits	$957,395	$1,365,965	$2,323,360
220	Retirement	1,413,523	1,047,735	2,461,257
230	Industrial Insurance	452,505	1,643,221	2,095,726
240	Life Insurance	63,876	57,003	120,879
250	Medical Insurance	3,544,301	11,574,963	15,119,263
260	Dental Insurance	367,617	1,074,223	1,441,840
270	Unemployment Compensation	101,696	347,600	449,295
280	Miscellaneous	269,584	47,706	317,290
290	Pensions and Death Benefits	589,150	728,000	1,317,150
	Total	$7,759,647	$17,886,415	$25,646,062
300	**Supplies**			
310	Office and Operating Supplies	$688,241	$2,002,168	$2,690,409
320	Fuel Consumed	470,323	1,352,729	1,823,052
340	Items Purchased for Resale or Inventory	52,500	2,373,000	2,425,500
350	Small Tools and Equipment	223,000	555,957	778,957
3A0	Liquid Alum Sulphate	0	65,000	65,000
3B0	Bioxide Chemicals	0	30,000	30,000
3C0	Chemicals	0	172,250	172,250
3F0	Fluoride	0	40,000	40,000
3G0	Grouting chemicals	0	20,000	20,000
3S0	Soda Ash	0	12,000	12,000
	Total	$1,434,064	$6,623,104	$8,057,168
400	**Other Services and Charges**			
410	Professional Services	$2,466,850	$8,279,685	$10,746,535
420	Communications	572,134	314,882	887,016
430	Transportation / Training	120,838	81,884	202,722
440	Advertising	60,700	103,100	163,800
450	Operating Rentals & Leases	62,898	97,522	160,420
460	Insurance	0	1,780,901	1,780,901
470	Public Utility Services	423,489	3,747,842	4,171,330
480	Repairs and Maintenance	652,600	2,433,560	3,086,160
490	Miscellaneous	486,157	8,039,612	8,525,769
4D0	DOE Wastewater Discharge Permit Fee	0	103,700	103,700
4O0	State Water Operating Permit	0	14,300	14,300
4R0	Reserve Fire Fighters	5,000	0	5,000
4W0	Water Quality Tests	0	68,600	68,600
4Y0	Yakima County Development Association	0	0	0
	Total	$4,850,666	$25,065,588	$29,916,254

Expenditures by Category – Continued

		General Fund	Other Funds	Total Budget
500	**Intergovernmental Services**			
510	Intergovernment Professional Services	$1,851,651	$220,272	$2,071,923
520	Intergovernment Agreements	39,095	84,014	123,109
530	State / County Taxes and Assessments	106	930,263	930,369
540	Interfund Taxes and Assessments	0	3,564,100	3,564,100
550	Interfund Subsidies	2,442,275	9,928,670	12,370,945
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	$4,333,127	$15,612,832	$19,945,959
600	**Capital Outlays**			
610	Land	$0	$117,000	$117,000
620	Buildings	0	58,000	58,000
630	Improvements Other Than Buildings	0	701,300	701,300
640	Machinery and Equipment	15,001	5,690,996	5,705,997
650	Construction Projects	0	30,982,623	30,982,623
660	Capital Leases	0	600,000	600,000
	Total	$15,001	$38,149,919	$38,164,920
700	**Debt Service – Principal**			
710	Debt Service – GO Bonds – Principal	$0	$2,257,419	$2,257,419
720	Debt Service – Revenue Bonds – Principal	0	1,765,000	1,765,000
750	Debt Service – Capital Lease – Principal	6,108	91,737	97,845
770	Other Notes	0	230,000	230,000
780	Intergovernmental Loans	25,820	1,490,571	1,516,391
	Total	$31,928	$5,834,728	$5,866,656
800	**Debt Service – Interest**			
820	Debt Service – Interest – Interfund Debt	$0	$40,000	$40,000
830	Debt Service – External LTD Interest	11,345	2,323,087	2,334,432
	Total	$11,345	$2,363,087	$2,374,432
900	**Interfund Payment for Services**			
950	Interfund Opt Rental and Leases	$40,841	$3,466,406	$3,507,247
960	Interfund Insurance Services	519,695	1,857,755	2,377,450
980	Interfund – Garage / Plant Charges	0	767,438	767,438
990	Interfund – Administrative Charges	0	4,382,840	4,382,840
	Total	$560,536	$10,474,439	$11,034,975
Total Expenditures		$47,741,765	$142,054,993	$189,796,757

SELECTED CATEGORIES OF EXPENDITURES BY FUND

SALARIES PERMANENT #111

Fund / Department	2009 Actual	2010 Budget	YTD 9/30/2010	2010 Estimate	2011 Budget	10 vs. 11 Budget
011 City Council	$95,100	$95,100	$71,325	$95,100	$95,100	0.0%
012 City Manager	368,879	359,721	274,206	352,803	359,721	0.0%
014 Records	189,839	190,248	143,963	186,590	191,947	0.9%
015 Financial Services	958,277	967,200	677,841	910,000	912,733	(5.6%)
016 Human Resources	310,418	304,275	230,442	298,424	293,821	(3.4%)
017 Legal	773,829	725,360	541,653	718,799	729,333	0.5%
018 Municipal Court	741,221	706,569	541,169	705,728	710,848	0.6%
019 Purchasing	193,116	267,358	208,177	262,217	287,700	7.6%
021 Environmental Planning	555,301	497,887	364,703	459,310	462,581	(7.1%)
022 Code Administration	954,944	863,513	653,594	846,908	766,751	(11.2%)
031 Police	12,314,759	12,239,631	9,268,081	12,384,249	11,800,744	(3.6%)
032 Fire	6,177,981	5,921,536	4,636,667	5,914,234	5,534,206	(6.5%)
041 Engineering	708,334	637,529	497,180	635,400	496,597	(22.1%)
051 City Hall Maintenance	118,920	113,654	63,420	87,000	70,318	(38.1%)
052 Information Systems	1,210,152	1,192,699	814,947	1,069,678	1,143,464	(4.1%)
054 Utility Services	643,930	647,545	459,945	615,000	648,246	0.1%
General Fund Total	$26,314,999	$25,729,824	$19,447,314	$25,541,440	$24,504,111	(4.8%)
123 Economic Development	$35,729	$23,002	$19,592	$23,002	$19,681	(14.4%)
124 Community Development	431,306	470,481	373,265	529,612	505,918	7.5%
125 Community Relations	289,522	282,176	218,727	282,176	282,176	0.0%
131 Parks & Recreation	1,144,877	1,107,563	771,778	1,010,492	1,017,879	(8.1%)
141 Street & Traffic Operations	1,837,091	1,877,359	1,371,781	1,849,719	1,806,266	(3.8%)
144 Cemetery	103,370	101,652	77,693	101,652	102,509	0.8%
150 Emergency Services	618,510	586,247	443,425	586,247	586,247	0.0%
151 Public Safety Communications	1,661,289	1,748,933	1,289,086	1,736,086	1,839,822	5.2%
152 Police Grant	0	479,119	153,654	293,751	497,742	3.9%
441 Stormwater Operating	424,278	548,350	342,958	538,000	505,965	(7.7%)
462 Transit	2,215,828	2,234,254	1,683,738	2,251,000	2,229,566	(0.2%)
471 Refuse	838,532	855,926	648,624	863,252	866,840	1.3%
473 Wastewater Operating	3,169,429	3,357,780	2,431,465	3,251,496	3,468,864	3.3%
474 Water Operating	1,495,182	1,570,370	1,165,929	1,529,436	1,591,383	1.3%
475 Irrigation Operating	407,308	434,036	335,201	434,036	447,306	3.1%
512 Unemployment Compensation Reserve	20,827	20,611	15,671	20,215	20,262	(1.7%)
513 Employees Health Benefit	95,525	94,452	71,476	92,636	91,252	(3.4%)
514 Workers' Compensation	78,005	76,649	57,700	75,175	73,334	(4.3%)
515 Risk Management	384,308	432,830	344,106	432,800	442,952	2.3%
551 Equipment Rental	614,186	598,105	457,581	586,604	601,244	0.5%
560 Public Works Administration	393,323	399,150	302,653	391,905	401,979	0.7%
City Total	$42,573,423	$43,028,869	$32,023,417	$42,420,730	$41,903,298	(2.6%)

SALARIES TEMPORARY #112

Fund / Department	2009 Actual	2010 Budget	YTD 9/30/2010	2010 Estimate	2011 Budget	10 vs. 11 Budget
012 City Manager	$0	$3,500	$0	$2,500	$3,488	(0.3%)
014 Records	1,549	2,001	697	1,600	2,012	0.6%
015 Financial Services	0	0	547	0	0	n/a
016 Human Resources	2,711	4,000	0	1,000	1,999	(50.0%)
017 Legal	21,674	22,313	13,189	18,134	22,313	0.0%
018 Municipal Court	21,522	20,715	15,361	20,715	20,713	(0.0%)
019 Purchasing	18,122	19,049	6,666	19,049	19,049	0.0%
021 Environmental Planning	0	0	9,470	8,000	0	n/a
022 Code Administration	11,871	0	0	0	0	n/a
031 Police	67,335	0	5,370	10,740	0	n/a
032 Fire	3,885	0	5,721	8,000	0	n/a
041 Engineering	2,700	5,000	0	1,000	4,996	(0.1%)
051 City Hall Maintenance	26,015	16,605	20,103	25,000	25,001	50.6%
052 Information Systems	45,278	45,841	37,643	65,841	45,840	(0.0%)
054 Utility Services	0	10,651	26,145	25,000	10,650	(0.0%)
General Fund Total	$222,663	$149,674	$140,911	$206,579	$156,061	4.3%
124 Community Development	$9,468	$9,000	$14,913	$14,300	$9,007	0.1%
125 Community Relations	1,141	1,999	921	1,999	1,999	0.0%
131 Parks & Recreation	341,690	357,192	358,193	416,052	364,190	2.0%
144 Cemetery	8,312	9,000	8,511	9,000	9,000	0.0%
151 Public Safety Communication	30,493	12,535	14,085	12,535	12,535	0.0%
441 Stormwater Operating	0	0	7,808	0	0	n/a
462 Transit	6,742	11,141	0	0	11,141	0.0%
473 Sewer Operating	100,265	152,147	119,513	160,000	69,327	(54.4%)
474 Water Operating	15,535	11,141	14,566	11,141	11,141	0.0%
475 Irrigation Operating	15,687	26,831	3,326	8,500	23,521	(12.3%)
515 Risk Management	13,636	14,916	10,488	23,000	14,913	(0.0%)
560 Public Works Administration	39,608	17,602	8,249	17,602	17,602	0.0%
City Total	$805,239	$773,178	$701,484	$880,707	$700,437	(9.4%)

OVERTIME #120

Fund / Department	2009 Actual	2010 Budget	YTD 9/30/2010	2010 Estimate	2011 Budget	10 vs. 11 Budget
012 City Manager	$0	$1,000	$0	$0	$1,000	0.0%
014 Records	1,485	2,550	721	2,550	2,550	0.0%
015 Financial Services	7,200	10,000	3,986	7,500	7,500	(25.0%)
016 Human Resources	59	2,000	0	1,800	2,000	0.0%
017 Legal	2,505	4,500	0	4,000	4,000	(11.1%)
018 Municipal Court	52,772	58,000	24,052	36,500	27,500	(52.6%)
021 Environmental Planning	0	1,000	0	500	500	(50.0%)
022 Code Administration	16,541	23,000	9,041	16,000	6,000	(73.9%)
031 Police	1,176,999	943,000	848,579	1,160,633	917,000	(2.8%)
032 Fire	411,389	369,871	315,017	413,000	343,000	(7.3%)
041 Engineering	2,875	6,000	453	1,500	1,000	(83.3%)
051 City Hall Maintenance	1,631	2,500	771	2,500	2,500	0.0%
052 Information Systems	9,349	15,250	5,376	12,295	10,250	(32.8%)
054 Utility Services	396	4,000	7,279	5,500	1,000	(75.0%)
General Fund Total	$1,683,201	$1,442,671	$1,215,275	$1,664,278	$1,325,800	(8.1%)
124 Community Development	$0	$1,100	$4	$1,030	$1,100	0.0%
125 Community Relations	474	1,000	252	1,000	1,000	0.0%
131 Parks & Recreation	11,017	9,700	14,735	13,100	13,100	35.1%
141 Street & Traffic Operations	67,050	62,900	35,070	62,000	62,350	(0.9%)
144 Cemetery	2,737	3,500	1,760	3,500	3,500	0.0%
150 Emergency Services	48,585	34,000	31,896	47,000	47,000	38.2%
151 Public Safety Communications	121,507	55,067	81,135	98,000	89,000	61.6%
152 Police Grant	0	83,002	70,148	162,711	183,200	120.7%
441 Stormwater Operating	520	1,500	684	1,500	1,500	0.0%
462 Transit	53,387	75,500	47,709	75,500	75,500	0.0%
471 Refuse	34,992	37,700	20,747	34,100	36,700	(2.7%)
473 Wastewater Operating	60,204	79,400	51,995	79,400	80,100	0.9%
474 Water Operating	75,838	65,000	39,945	65,000	70,000	7.7%
475 Irrigation Operating	16,969	20,000	15,054	20,000	20,000	0.0%
512 Unemployment Compensation	25	100	0	100	100	0.0%
513 Employees Health Benefit	42	1,000	0	1,000	1,000	0.0%
514 Workers' Compensation	42	500	0	500	500	0.0%
515 Risk Management	453	2,000	0	500	2,000	0.0%
551 Equipment Rental	8,000	8,500	4,940	8,500	8,500	0.0%
560 Public Works Administration	19,643	13,500	10,369	14,000	13,500	0.0%
City Total	$2,204,684	$1,997,640	$1,641,718	$2,352,719	$2,035,450	1.9%

OFFICE AND OPERATING SUPPLIES #310

Fund / Department	2009 Actual	2010 Budget	YTD 9/30/2010	2010 Estimate	2011 Budget	10 vs. 11 Budget
011 City Council	$17,083	$17,000	$14,289	$17,000	$17,000	0.0%
012 City Manager	4,096	5,000	3,220	5,000	5,000	0.0%
014 Records	8,659	8,000	5,163	8,000	8,000	0.0%
015 Financial Services	15,403	15,000	10,224	15,000	15,000	0.0%
016 Human Resources	9,412	12,200	5,334	8,800	10,000	(18.0%)
017 Legal	12,263	11,500	7,394	11,500	11,500	0.0%
018 Municipal Court	28,460	34,000	22,333	30,998	34,000	0.0%
019 Purchasing	7,388	9,000	7,669	7,000	7,000	(22.2%)
021 Environmental Planning	4,764	6,000	4,865	6,000	6,000	0.0%
022 Code Administration	14,870	15,361	9,084	12,861	14,361	(6.5%)
031 Police	407,726	380,000	228,959	353,931	367,500	(3.3%)
032 Fire	163,797	150,344	114,115	145,500	118,500	(21.2%)
035 Pension	209	50	36	50	50	0.0%
041 Engineering	10,958	9,000	6,595	9,000	8,000	(11.1%)
051 City Hall Maintenance	19,008	15,880	7,032	15,880	15,880	0.0%
052 Information Systems	45,167	44,450	17,186	44,450	44,450	0.0%
054 Utility Services	2,909	6,000	3,696	6,000	6,000	0.0%
General Fund Total	$772,173	$738,785	$467,194	$696,970	$688,241	(6.8%)
124 Community Development	$13,116	$9,200	$6,748	$28,744	$11,100	20.7%
125 Community Relations	1,651	3,750	1,511	3,250	3,750	0.0%
127 Community Services	0	2,500	0	500	0	(100.0%)
131 Parks & Recreation	280,020	262,300	230,335	270,800	265,800	1.3%
141 Street & Traffic Operations	775,730	664,360	477,287	679,740	565,081	(14.9%)
144 Cemetery	6,570	8,000	4,076	6,000	8,000	0.0%
150 Emergency Services	25,200	25,000	18,868	25,000	25,000	0.0%
151 Public Safety Communications	42,500	37,000	28,441	37,000	37,000	0.0%
152 Tourist Promotion	0	85,688	61,732	102,111	15,966	(81.4%)
161 Downtown Business Impr	0	0	11,145	5,000	5,000	n/a
170 CBD Capital Improvement	71,398	66,000	45,913	66,000	60,000	(9.1%)
321 REET 2 Capital Fund	0	1,000	0	1,000	1,000	0.0%
332 Fire Capital	0	0	0	6,000	12,000	n/a
333 Stormwater Operating	0	15,000	14,069	15,000	0	(100.0%)
343 Transit	250,000	250,000	257,452	350,000	250,000	0.0%
441 Refuse	24,319	30,000	13,671	30,000	30,000	0.0%
462 Wastewater Operating	25,018	18,500	10,063	18,500	18,500	0.0%
471 Water Operating	35,538	41,200	3,661	41,200	41,200	0.0%
473 Irrigation Operating	299,170	249,418	232,038	341,918	308,500	23.7%
474 Employees Health Benefit	192,766	208,200	137,345	203,200	206,200	(1.0%)
475 Workers' Compensation	53,617	60,000	40,454	52,000	52,000	(13.3%)
513 Risk Management	765	3,000	3,038	1,000	3,000	0.0%
514 Wellness / EAP	314	5,182	3,152	1,400	4,982	(3.9%)
515 Equipment Rental	2,171	3,500	11,037	12,142	3,500	0.0%
516 Wellness / EAP	227	3,300	265	750	3,300	0.0%
551 Equipment Rental	16,080	30,409	5,559	22,409	27,409	(9.9%)
555 Environmental	0	500	0	500	500	0.0%
560 Public Works Administration	45,226	48,230	34,273	41,530	43,230	(10.4%)
612 Firemen's' Relief and Pension	241	150	3	150	150	0.0%
City Total	$2,933,810	$2,870,172	$2,119,329	$3,059,814	$2,690,409	(6.3%)

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	2009 Actual	2010 Budget	YTD 9/30/2010	2010 Estimate	2011 Budget	10 vs. 11 Budget
021 Environmental Planning	$251	$350	$36	$200	$200	(42.9%)
022 Code Administration	16,187	14,205	12,047	16,963	17,007	19.7%
031 Police	308,810	281,500	265,896	360,000	360,000	27.9%
032 Fire	60,201	52,391	53,017	75,000	75,000	43.2%
041 Engineering	6,331	6,282	5,408	7,200	6,500	3.5%
051 City Hall Maintenance	588	294	277	375	375	27.6%
052 Information Systems	722	755	656	900	900	19.2%
054 Utility Services	9,475	10,040	7,366	10,040	10,341	3.0%
General Fund Total	$402,565	$365,817	$344,702	$470,678	$470,323	28.6%
124 Community Development	$6,371	$7,230	$5,730	$11,000	$10,500	45.2%
125 Community Relations	255	400	238	400	412	3.0%
131 Parks & Recreation	50,361	45,000	39,541	51,500	52,000	15.6%
141 Street & Traffic Operations	127,282	132,368	96,960	139,400	140,039	5.8%
144 Cemetery	3,183	3,774	4,138	4,800	4,800	27.2%
441 Stormwater Operating	19,328	20,000	18,216	25,300	25,300	26.5%
462 Transit	626,936	726,887	557,224	752,500	777,000	6.9%
471 Refuse	171,069	199,000	152,867	199,000	199,090	0.0%
473 Wastewater Operating	68,309	89,820	49,259	73,500	78,280	(12.8%)
474 Water Operating	37,538	36,558	29,866	40,600	40,600	11.1%
475 Irrigation Operating	13,270	14,435	13,951	19,000	19,000	31.6%
551 Equipment Rental	3,713	3,842	2,452	3,842	3,957	3.0%
560 Public Works Administration	1,008	1,243	895	1,743	1,750	40.8%
City Total	$1,531,189	$1,646,374	$1,316,038	$1,793,263	$1,823,052	10.7%

PROFESSIONAL SERVICES #41

Fund / Department	2009 Actual	2010 Budget	YTD 9/30/2010	2010 Estimate	2011 Budget	10 vs. 11 Budget
011 City Council	$162	$300	$0	$300	$300	0.0%
012 City Manager	450	100	0	100	100	0.0%
013 State Examiner	102,601	103,000	50,920	103,000	103,000	0.0%
014 Records	15,844	12,500	743	6,500	6,500	(48.0%)
015 Financial Services	76,247	48,700	24,490	48,700	48,700	0.0%
016 Human Resources	17,897	11,500	3,965	10,500	11,000	(4.3%)
017 Legal	61,951	62,800	30,884	53,150	53,150	(15.4%)
018 Municipal Court	143,483	153,000	85,933	149,000	149,000	(2.6%)
019 Purchasing	34,589	5,000	0	360	0	(100.0%)
020 Hearing Examiner	51,396	44,605	54,347	50,000	30,000	(32.7%)
021 Environmental Planning	1,104	2,500	1,134	1,500	1,500	(40.0%)
022 Code Administration	71,648	113,986	81,417	121,700	125,000	9.7%
024 Indigent Defense	429,570	480,000	350,535	480,000	480,000	0.0%
031 Police	385,129	267,750	254,825	332,558	384,250	43.5%
032 Fire	34,851	36,167	26,815	36,167	33,500	(7.4%)
035 Pension	740,561	785,550	592,576	774,665	813,100	3.5%
038 Probation Center	25,000	0	0	0	0	n/a
041 Engineering	2,397	7,000	0	2,000	0	(100.0%)
051 City Hall Maintenance	972	1,000	558	1,000	1,000	0.0%
052 Information Systems	205,113	190,791	152,455	233,000	74,950	(60.7%)
054 Utility Services	929	80,000	4,238	80,000	125,000	56.3%
095 Intergovernmental	146,738	153,888	120,396	143,888	26,800	(82.6%)
098 District Court	2,277	0	0	0	0	n/a
General Fund Total	$2,550,905	$2,560,137	$1,836,232	$2,628,088	$2,466,850	(3.6%)
123 Economic Development	$52,631	$178,500	$145,750	$179,500	$134,000	(24.9%)
124 Community Development	91,171	243,333	82,929	142,613	95,000	(61.0%)
125 Community Relations	0	1,500	0	1,000	1,500	0.0%
127 Community Services	178,562	139,334	54,661	139,334	8,250	(94.1%)
131 Parks & Recreation	518,667	507,100	389,949	465,100	464,600	(8.4%)
140 Growth Management & Commute Trip	0	49,745	23,144	29,440	20,305	(59.2%)
141 Street & Traffic Operations	104,856	98,791	41,024	67,700	15,000	(84.8%)
142 Arterial Street	3,471	10,000	269	5,000	5,000	(50.0%)
144 Cemetery	153	150	2,795	3,000	150	0.0%
151 Public Safety Communications	5,687	4,000	1,641	3,000	4,000	0.0%
152 Police Grant	0	255,326	141,991	187,065	139,934	(45.2%)
161 Parking & Business Improvement	194,450	230,000	142,500	210,000	220,000	(4.3%)
162 Trolley	870	0	0	0	0	n/a
170 Tourist Promotion	880,549	1,012,423	768,517	1,008,423	960,423	(5.1%)
171 Capitol Theatre	209,000	209,000	156,750	174,000	174,000	(16.7%)
173 Tourism Promotion Area	368,978	378,205	274,597	378,205	378,205	0.0%
195 Contingency	6,981	0	0	0	0	n/a
321 CBD Capital Improvement	8,336	75,000	6,906	75,000	75,000	0.0%
322 Capitol Theatre Construction	379,645	170,000	104,579	170,000	0	(100.0%)
333 Law & Justice Capital	17,528	75,000	28,402	45,000	65,000	(13.3%)
370 Convention Center Capital	14,951	75,000	5,270	5,300	75,000	0.0%
392 Cum Res for Capital Improvement	291,952	743,750	250,637	370,406	382,743	(48.5%)
441 Stormwater Operating	2,129	70,000	1,857	70,000	140,000	100.0%

Professional Services #41 – Continued

Fund / Department	2009 Actual	2010 Budget	YTD 9/30/2010	2010 Estimate	2011 Budget	10 vs. 11 Budget
442 Stormwater Capital	24,321	25,000	(364)	25,000	25,000	0.0%
462 Transit	1,046,876	1,200,205	761,421	1,145,350	1,190,675	(0.8%)
471 Refuse	140	0	766	0	0	n/a
473 Wastewater Operating	89,613	46,000	49,321	71,000	71,000	54.3%
474 Water Operating	12,176	60,200	4,782	33,200	35,200	(41.5%)
475 Irrigation Operating	2,814	8,000	2,729	8,000	8,000	0.0%
476 Sewer Construction	0	200,000	0	50,000	300,000	50.0%
477 Domestic Water Improvement	1,615	50,000	18,845	40,000	40,000	(20.0%)
478 Wastewater Facility Project	52,595	1,128,271	101,740	660,000	1,160,000	2.8%
512 Unemployment Compensation	6,381	5,600	4,172	5,600	5,700	1.8%
513 Employees Health Benefit	505,532	528,192	429,842	520,000	548,000	3.8%
514 Workers' Compensation	208,959	205,000	126,303	151,000	176,500	(13.9%)
515 Risk Management	980,763	725,000	532,362	800,000	450,000	(37.9%)
516 Wellness / EAP	71,331	65,500	31,838	60,059	58,000	(11.5%)
551 Equipment Rental	3,189	2,000	0	2,000	2,000	0.0%
555 Environmental	194,899	561,423	148,343	194,055	25,000	(95.5%)
560 Public Works Administration	2,145	5,000	297	3,400	5,000	0.0%
612 Firemen's' Relief and Pension	740,779	790,300	598,926	780,429	821,500	3.9%
City Total	$9,825,601	$12,691,985	$7,271,721	$10,906,267	$10,746,535	(15.3%)

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	2009 Actual	2010 Budget	YTD 9/30/2010	2010 Estimate	2011 Budget	10 vs. 11 Budget
011 City Council	$9,923	$13,500	$4,996	$10,000	$10,000	(25.9%)
012 City Manager	6,566	10,500	7,294	10,500	10,500	0.0%
014 Records	1,759	3,300	1,248	3,000	3,300	0.0%
015 Financial Services	6,266	8,000	3,678	6,500	6,500	(18.8%)
016 Human Resources	676	3,100	320	2,100	3,100	0.0%
017 Legal	7,300	10,000	1,672	10,000	10,000	0.0%
018 Municipal Court	2,569	4,500	812	1,500	3,000	(33.3%)
019 Purchasing	2,866	5,325	1,712	5,325	4,825	(9.4%)
021 Environmental Planning	928	1,800	116	1,800	1,800	0.0%
022 Code Administration	417	3,650	544	1,300	3,650	0.0%
031 Police	55,714	71,000	49,747	50,000	40,000	(43.7%)
032 Fire	12,058	14,780	3,416	12,780	12,780	(13.5%)
035 Police Pension	1,503	1,440	1,666	1,666	1,440	0.0%
041 Engineering	1,230	2,500	1,732	2,500	1,000	(60.0%)
051 City Hall Maintenance	0	465	0	465	465	0.0%
052 Information Systems	3,615	8,228	1,316	4,088	8,228	0.0%
054 Utility Services	202	250	0	250	250	0.0%
General Fund Total	$113,591	$162,338	$80,268	$123,774	$120,838	(25.6%)
123 Economic Development	$7,076	$4,000	$3,114	$3,000	$4,000	0.0%
124 Community Development	2,116	4,000	1,805	5,200	4,000	0.0%
125 Community Relations	29	1,634	55	1,634	1,634	0.0%
127 Community Services	3,164	5,000	0	2,500	0	(100.0%)
131 Parks & Recreation	8,092	7,400	4,902	7,400	7,400	0.0%
141 Street & Traffic Operations	2,835	4,700	654	2,200	2,850	(39.4%)
150 Emergency Services	0	930	0	930	930	0.0%
151 Public Safety Commission	10,485	15,325	6,485	9,325	9,325	(39.2%)
152 Police Grants	0	0	0	0	1,100	n/a
170 Tourist Promotion	1,975	3,000	0	500	1,000	(66.7%)
321 CBD Capital Improvement	-885	1,900	0	1,900	1,900	0.0%
441 Stormwater Operating	0	500	30	500	500	0.0%
462 Transit	3,852	9,000	3,400	6,500	9,000	0.0%
471 Refuse	1,050	1,045	1,256	1,256	1,045	0.0%
473 Sewer Operating	8,915	7,800	5,991	8,800	8,800	12.8%
474 Water Operating	4,778	8,900	4,039	8,900	8,900	0.0%
475 Irrigation Operating	135	1,000	92	1,000	1,000	0.0%
513 Employees Health Benefit	737	1,400	79	700	1,000	(28.6%)
514 Workers' Compensation	560	1,800	0	900	1,600	(11.1%)
515 Risk Management	2,040	4,000	1,441	3,000	4,000	0.0%
516 Wellness/EAP Fund	1,304	1,830	0	550	1,830	0.0%
551 Equipment Rental	3,585	5,120	4,851	5,120	5,120	0.0%
555 Environmental	0	950	0	950	950	0.0%
560 Public Works Admin	1,744	2,600	1,054	2,350	2,600	0.0%
612 Firemens Rel and Pension	780	1,400	1,456	1,460	1,400	0.0%
City Total	$177,958	$257,572	$120,972	$200,349	$202,722	(21.3%)

TELEPHONE #421

Fund / Department	2009 Actual	2010 Budget	YTD 9/30/2010	2010 Estimate	2011 Budget	10 vs. 11 Budget
011 City Council	$507	$524	$231	$524	$524	0.0%
012 City Manager	1,255	1,179	602	1,179	1,179	0.0%
014 Records	1,462	1,441	663	1,441	1,441	0.0%
015 Financial Services	3,572	3,400	1,583	3,400	3,400	0.0%
016 Human Resources	2,402	2,227	1,132	2,227	2,227	0.0%
017 Legal	3,434	3,144	1,628	3,144	3,144	0.0%
018 Municipal Court	2,796	2,620	1,278	2,600	2,620	0.0%
019 Purchasing	1,331	1,652	655	1,652	1,652	0.0%
021 Environmental Planning	2,901	3,406	1,313	1,000	1,000	(70.6%)
022 Code Administration	4,848	4,847	2,238	2,131	4,847	0.0%
031 Police	40,622	45,372	19,575	45,352	45,372	0.0%
032 Fire	12,498	14,141	10,346	14,281	14,141	0.0%
041 Engineering	4,809	4,000	2,154	4,000	4,000	0.0%
051 City Hall Maintenance	1,765	1,773	952	1,773	1,773	0.0%
052 Information Systems	11,601	11,109	10,097	11,109	11,109	0.0%
054 Utility Services	1,293	1,310	601	1,310	1,310	0.0%
General Fund Total	$97,097	$102,146	$55,047	$97,124	$99,740	(2.4%)
124 Community Development	$5,206	$6,340	$3,476	$6,300	$6,340	0.0%
125 Community Relations	943	917	416	917	917	0.0%
131 Parks & Recreation	11,026	16,052	7,660	16,052	16,052	0.0%
141 Street & Traffic Operations	4,525	4,210	3,340	2,502	2,500	(40.6%)
144 Cemetery	657	400	495	400	400	0.0%
151 Public Safety Communication	49,251	79,461	22,505	59,461	79,461	0.0%
162 Trolley	506	477	381	477	477	0.0%
170 Tourist Promotion	15,844	18,000	11,095	18,000	18,000	0.0%
462 Transit	1,274	1,053	1,059	1,053	1,053	0.0%
471 Refuse	25	20	24	20	20	0.0%
473 Sewer Operating	13,872	13,864	7,926	13,993	13,993	0.9%
474 Water Operating	2,825	2,394	1,766	2,394	2,394	0.0%
475 Irrigation Operating	259	262	117	262	262	0.0%
551 Equipment Rental	158	250	126	250	250	0.0%
560 Public Works Administration	39,128	52,715	28,146	52,715	52,715	0.0%
City Total	$242,597	$298,561	$143,580	$271,920	$294,574	(1.3%)

POSTAGE #422

Fund / Department	2009 Actual	2010 Budget	YTD 9/30/2010	2010 Estimate	2011 Budget	10 vs. 11 Budget
011 City Council	$156	$549	$289	$549	$577	5.0%
012 City Manager	151	432	76	432	453	5.0%
014 Records	2,358	2,684	799	2,684	2,818	5.0%
015 Financial Services	8,385	9,464	6,438	9,464	9,938	5.0%
016 Human Resources	2,327	3,782	1,845	2,800	3,248	(14.1%)
017 Legal	3,229	3,615	3,018	3,615	3,796	5.0%
018 Municipal Court	5,770	5,500	4,122	5,500	5,600	1.8%
019 Purchasing	569	1,113	967	1,113	1,168	5.0%
021 Environmental Planning	12,404	15,000	9,454	10,000	2,500	(83.3%)
022 Code Administration	11,506	16,549	11,263	20,000	17,377	5.0%
031 Police	15,465	15,961	10,071	12,788	15,000	(6.0%)
032 Fire	979	3,116	1,282	2,000	2,000	(35.8%)
041 Engineering	830	1,500	853	1,000	1,000	(33.3%)
052 Information Systems	2,772	2,500	3,691	3,500	3,500	40.0%
054 Utility Services	114,359	125,190	89,727	125,190	135,000	7.8%
General Fund Total	$181,261	$206,955	$143,896	$200,635	$203,975	(1.4%)
124 Community Development	$1,278	$1,605	$1,762	$2,700	$2,500	55.8%
125 Community Relations	21	111	12	111	117	5.0%
131 Parks & Recreation	10,897	9,570	3,324	7,651	7,874	(17.7%)
141 Street & Traffic Operations	575	863	87	345	425	(50.7%)
144 Cemetery	317	371	457	371	389	5.0%
170 Tourist Promotion	0	100	0	100	0	(100.0%)
321 CBD Capital Improvement	0	247	0	247	259	5.0%
441 Stormwater Operating	788	0	942	1,000	0	n/a
462 Transit	1,409	2,782	785	2,782	4,000	43.8%
471 Refuse	3,299	5,008	2,489	5,008	5,258	5.0%
473 Wastewater Operating	813	1,425	342	1,425	1,497	5.0%
474 Water Operating	2,347	2,900	1,454	2,900	3,045	5.0%
475 Irrigation Operating	827	445	1,226	2,000	1,500	237.0%
513 Employees Health Benefit	25	2,302	2,794	4,500	4,500	95.5%
514 Workers' Compensation	58	0	0	0	0	n/a
516 Wellness / EAP Fund	160	719	68	200	755	5.0%
551 Equipment Rental	1,012	1,399	917	1,399	1,469	5.0%
560 Public Works Administration	516	2,192	668	1,589	2,302	5.0%
City Total	$205,603	$238,993	$161,224	$234,962	$239,864	0.4%

CELLULAR PHONE #42C

Fund / Department	2009 Actual	2010 Budget	YTD 9/30/2010	2010 Estimate	2011 Budget	10 vs. 11 Budget
011 City Council	$5,197	$7,700	$4,441	$7,000	$7,000	(9.1%)
012 City Manager	2,333	3,809	1,917	3,809	3,809	0.0%
015 Financial Services	1,910	2,482	1,566	2,482	2,482	0.0%
016 Human Resources	768	1,000	57	250	0	(100.0%)
017 Legal	5,589	11,624	4,128	4,978	4,978	(57.2%)
018 Municipal Court	1,316	1,790	995	650	1,790	0.0%
019 Purchasing	939	2,700	1,047	1,600	1,600	(40.7%)
021 Environmental Planning	2,011	2,140	1,072	1,765	2,140	0.0%
022 Code Administration	12,638	12,450	9,124	11,565	12,450	0.0%
031 Police	95,510	98,379	46,435	96,319	96,000	(2.4%)
032 Fire	14,298	13,894	9,931	13,894	13,894	0.0%
041 Engineering	5,208	6,000	3,497	5,500	4,000	(33.3%)
051 City Hall Maintenance	982	1,152	743	1,152	1,152	0.0%
052 Information Systems	11,545	12,500	7,242	10,000	10,000	(20.0%)
054 Utility Services	4,093	3,634	3,142	3,634	3,634	0.0%
General Fund Total	$164,338	$181,253	$95,336	$164,597	$164,928	(9.0%)
124 Community Development	$3,413	$3,000	$3,195	$4,100	$4,500	50.0%
125 Community Relations	987	1,224	813	1,224	1,224	0.0%
131 Parks & Recreation	4,715	6,958	3,864	6,958	6,958	0.0%
141 Street & Traffic Operations	8,081	8,483	5,356	4,500	4,750	(44.0%)
144 Cemetery	368	476	210	476	476	0.0%
151 Public Safety Communications	2,110	5,258	1,689	3,000	3,000	(42.9%)
441 Stormwater Operating	338	476	208	476	476	0.0%
462 Transit	3,340	2,913	2,460	2,913	2,913	0.0%
471 Refuse	578	753	522	753	753	0.0%
473 Sewer Operating	9,641	10,174	5,936	10,697	10,697	5.1%
474 Water Operating	6,051	6,986	3,883	6,986	7,286	4.3%
475 Irrigation Operating	1,995	3,140	1,082	3,140	3,140	0.0%
551 Equipment Rental	1,691	1,775	1,019	1,775	1,775	0.0%
560 Public Works Administration	2,228	3,505	1,166	4,029	4,029	15.0%
City Total	$209,875	$236,375	$126,738	$215,625	$216,906	(8.2%)

ELECTRICITY #471

Fund / Department	2009 Actual	2010 Budget	YTD 9/30/2010	2010 Estimate	2011 Budget	10 vs. 11 Budget
031 Police	$104,117	$92,910	$81,523	$101,513	$106,589	14.7%
032 Fire	41,237	43,443	33,166	43,443	45,616	5.0%
051 City Hall Maintenance	59,709	62,560	40,716	62,560	65,688	5.0%
General Fund Total	$205,063	$198,913	$155,405	$207,516	$217,892	9.5%
124 Community Development	$3,677	$4,200	$2,638	$4,500	$4,410	5.0%
125 Community Relations	3,366	4,725	2,588	4,725	4,961	5.0%
131 Parks & Recreation	99,471	98,227	81,951	108,027	113,678	15.7%
141 Street & Traffic Operations	410,960	391,954	317,488	401,954	383,551	(2.1%)
144 Cemetery	4,312	5,883	3,070	4,500	5,000	(15.0%)
170 Tourist Promotion	94,922	97,847	63,387	97,847	102,739	5.0%
441 Stormwater Operating	148	147	114	147	154	5.0%
462 Transit	4,449	5,392	2,929	5,392	5,661	5.0%
473 Wastewater Operating	467,314	428,611	378,560	512,128	633,735	47.9%
474 Water Operating	206,161	183,750	108,324	183,750	192,938	5.0%
475 Irrigation Operating	64,838	78,278	54,321	78,278	82,191	5.0%
560 Public Works Administration	77,926	84,000	58,637	84,000	88,200	5.0%
City Total	$1,642,606	$1,581,925	$1,229,412	$1,692,763	$1,835,111	16.0%

NATURAL GAS #472

Fund / Department	2009 Actual	2010 Budget	YTD 9/30/2010	2010 Estimate	2011 Budget	10 vs. 11 Budget
031 Police	$55,912	$48,568	$25,955	$48,204	$52,600	8.3%
032 Fire	38,638	39,399	17,791	39,399	42,157	7.0%
051 City Hall Maintenance	18,348	19,298	8,876	19,298	20,649	7.0%
General Fund Total	$112,898	$107,265	$52,623	$106,901	$115,406	7.6%
125 Community Relations	$1,926	$1,538	$966	$1,538	$1,646	7.0%
131 Parks & Recreation	65,385	70,344	39,594	57,194	63,748	(9.4%)
144 Cemetery	1,281	1,763	589	1,763	1,887	7.0%
170 Tourist Promotion	47,122	52,350	22,151	45,000	47,000	(10.2%)
462 Transit	817	1,536	273	1,536	1,643	7.0%
473 Sewer Operating	12,265	13,622	6,534	13,622	14,576	7.0%
560 Public Works Administration	134,349	144,450	59,782	100,000	126,000	(12.8%)
City Total	$376,043	$392,868	$182,513	$327,554	$371,905	(5.3%)

MISCELLANEOUS #490

Fund / Department	2009 Actual	2010 Budget	YTD 9/30/2010	2010 Estimate	2011 Budget	10 vs. 11 Budget
011 City Council	$61,613	$64,600	$62,494	$64,600	$64,600	0.0%
012 City Manager	14,673	15,100	13,121	15,100	10,100	(33.1%)
014 Records	77,513	134,600	131,828	133,300	104,600	(22.3%)
015 Financial Services	32,736	30,000	22,298	30,094	30,000	0.0%
016 Human Resources	3,350	6,200	3,061	5,250	6,500	4.8%
017 Legal	37,786	37,673	22,030	37,673	37,673	0.0%
018 Municipal Court	18,233	22,200	14,354	21,100	21,000	(5.4%)
019 Purchasing	7,581	11,200	6,641	12,700	12,700	13.4%
020 Hearing Examiner	0	1,000	0	1,000	1,000	0.0%
021 Environmental Planning	14,163	16,750	12,779	16,750	9,250	(44.8%)
022 Code Administration	42,155	34,735	26,559	30,360	29,975	(13.7%)
031 Police	36,790	56,600	28,116	40,966	42,100	(25.6%)
032 Fire	20,399	31,800	15,592	26,700	18,400	(42.1%)
035 Pension	963	850	963	963	850	0.0%
041 Engineering	6,082	5,500	2,884	5,500	4,700	(14.5%)
051 City Hall Maintenance	944	1,000	936	1,000	1,000	0.0%
052 Information Systems	10,181	20,050	1,888	24,350	15,350	(23.4%)
054 Utility Services	24,768	36,000	20,364	40,500	36,000	0.0%
095 Intergovernmental	41,125	38,623	30,350	38,623	40,359	4.5%
General Fund Total	$451,056	$564,481	$416,259	$546,529	$486,157	(13.9%)
123 Economic Development	$2,996	$1,333	$0	$800	$1,333	0.0%
124 Community Development	79,685	31,250	4,892	30,750	38,750	24.0%
125 Community Relations	1,560	4,550	883	4,050	4,550	0.0%
127 Parks & Recreation	24,066	26,025	7,227	26,025	26,025	0.0%
131 Street & Traffic Operations	9,716	10,831	4,062	7,920	9,000	(16.9%)
141 Cemetery	837	1,250	726	1,250	1,250	0.0%
144 Emergency Services	880	1,000	1,893	1,250	1,000	0.0%
150 Public Safety Commission	28,564	28,500	17,724	21,700	23,500	(17.5%)
151 Parking & Business District Improvement	0	48,000	6,129	0	1,750	(96.4%)
163 Trolley	3,024	5,000	3,248	5,000	5,000	0.0%
170 Front Street Business Improvement	6,496	3,000	4,700	6,000	3,000	0.0%
172 Tourist Promotion	11,098	24,000	7,672	24,000	14,000	(41.7%)
174 Public Facilities District	13,245	12,000	7,545	11,000	12,000	0.0%
195 Contingency	0	225,000	23,490	125,000	200,000	(11.1%)
321 CBD Capital Improvement	0	4,000	0	4,000	4,000	0.0%
343 REET 2 Capital Fund	0	50,000	0	0	0	(100.0%)
441 Stormwater Operating	2,922	6,000	1,926	6,000	6,000	0.0%
462 Transit	59,795	71,200	46,107	64,200	68,500	(3.8%)
471 Refuse	11,014	7,400	3,246	6,400	7,400	0.0%
473 Wastewater Operating	21,271	21,600	14,316	26,450	36,400	68.5%
474 Water Operating	43,922	59,400	38,179	58,275	57,900	(2.5%)
475 Irrigation Operating	17,927.44	18,000.00	14,471.15	18,000.00	18,000.00	0.0%
513 Employees Health Benefit	426.41	1,900.00	714.8	4,900.00	5,400.00	184.2%
514 Workers' Compensation	1,993.43	5,600.00	930	3,050.00	4,600.00	(17.9%)
515 Risk Management	291,416.26	261,500.00	200,103.19	231,500.00	7,336,500.00	2705.5%
516 Wellness / EAP	7,196.48	8,500.00	3,193.64	5,400.00	6,000.00	(29.4%)

Miscellaneous #490 – Continued

Fund / Department	2009 Actual	2010 Budget	YTD 9/30/2010	2010 Estimate	2011 Budget	10 vs. 11 Budget
551 Equipment Rental	3,920.30	10,954.00	4,865.11	10,954.00	10,954.00	0.0%
555 Environmental	18,988.60	1,500.00	2,705.83	1,500.00	101,500.00	6666.7%
560 Public Works Administration	5,630.58	14,600.00	3,105.16	12,100.00	14,600.00	0.0%
612 Firemen's' Relief and Pension	412.5	20,700.00	687.5	5,700.00	20,700.00	0.0%
City Total	$1,120,059	$1,549,074	$841,001	$1,269,703	$8,525,769	450.4%

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 (and related contingencies), registration, printing and binding, etc.

EQUIPMENT MAINTENANCE #951

Fund / Department	2009 Actual	2010 Budget	YTD 9/30/2010	2010 Estimate	2011 Budget	10 vs. 11 Budget
021 Environmental Planning	$0	$1,065	$798	$1,065	$843	(20.8%)
022 Code Administration	19,682	15,917	10,621	15,917	13,269	(16.6%)
041 Engineering	8,396	4,103	3,077	4,103	9,705	136.5%
051 City Hall Maintenance	1,881	1,787	1,340	1,787	436	(75.6%)
052 Information Systems	1,881	1,257	942	1,257	1,257	0.0%
054 Utility Services	10,277	11,993	8,996	11,993	10,315	(14.0%)
General Fund Total	$42,117	$36,122	$25,774	$36,122	$35,825	(0.8%)
124 Community Development	$9,405	$10,287	$7,716	$12,500	$13,351	29.8%
125 Community Relations	760	278	209	278	1,447	420.5%
131 Parks & Recreation	109,965	95,228	71,420	93,077	118,886	24.8%
141 Street & Traffic Operations	448,530	422,587	316,939	413,748	472,419	11.8%
144 Cemetery	6,515	7,568	5,675	7,568	14,123	86.6%
441 Stormwater Operating	12,692	14,229	10,671	14,229	33,510	135.5%
462 Transit	586,463	596,770	447,577	596,770	482,767	(19.1%)
471 Refuse	403,387	373,442	280,082	373,442	403,996	8.2%
473 Wastewater Operating	102,540	93,654	70,239	93,659	126,964	35.6%
474 Water Operating	98,680	111,171	83,379	111,171	77,037	(30.7%)
475 Irrigation Operating	21,562	16,393	12,295	16,393	33,201	102.5%
551 Equipment Rental	17,665	19,969	14,977	19,969	14,206	(28.9%)
560 Public Works Administration	6,516	5,048	3,785	5,048	12,301	143.7%
City Total	$1,866,797	$1,802,746	$1,350,738	$1,793,974	$1,840,033	2.1%

RENTAL / REPLACEMENT #952

Fund / Department	2009 Actual	2010 Budget	YTD 9/30/2010	2010 Estimate	2011 Budget	10 vs. 11 Budget
022 Code Administration	$1,416	$1,416	$2,380	$1,416	$1,416	0.0%
041 Engineering	7,980	7,980	5,985	7,980	0	(100.0%)
054 Utility Services	3,000	3,000	2,250	3,000	3,000	0.0%
General Fund Total	$12,396	$12,396	$10,615	$12,396	$4,416	(64.4%)
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	250,000	300,000	225,000	300,000	250,000	(16.7%)
150 Emergency Services	95,000	95,000	75,000	75,000	75,000	(21.1%)
333 Law and Justice Capital	340,000	115,000	97,505	160,000	215,000	87.0%
441 Stormwater Operating	50,000	60,000	45,000	60,000	60,000	0.0%
471 Refuse	575,000	630,000	472,500	630,000	630,000	0.0%
473 Sewer Operating	158,481	198,481	148,861	198,481	198,481	0.0%
474 Water Operating	134,400	134,400	100,797	134,400	134,400	0.0%
475 Irrigation Operating	35,000	20,000	14,999	20,000	20,000	0.0%
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	$1,687,708	$1,602,708	$1,218,348	$1,627,708	$1,624,728	1.4%

LIABILITY INSURANCE #960

Fund / Department	2009 Actual	2010 Budget	YTD 9/30/2010	2010 Estimate	2011 Budget	10 vs. 11 Budget
015 Financial Services	$12,493	$13,118	$13,118	$13,118	$13,512	3.0%
022 Code Administration	1,258	1,321	1,321	1,321	1,361	3.0%
031 Police	272,491	286,115	286,115	286,115	294,698	3.0%
032 Fire	98,453	103,376	103,376	103,376	106,477	3.0%
041 Engineering	9,044	9,497	9,497	9,497	9,782	3.0%
051 City Hall Maintenance	84,274	88,488	88,488	88,488	91,143	3.0%
054 Utility Services	2,517	2,643	2,643	2,643	2,722	3.0%
General Fund Total	$480,531	$504,558	$504,558	$504,558	$519,695	3.0%
124 Community Development	$40,740	$42,776	$42,776	$42,776	$44,059	3.0%
125 Community Relations	3,883	4,077	4,077	4,077	4,199	3.0%
131 Parks & Recreation	97,909	102,804	102,804	102,804	105,888	3.0%
141 Street & Traffic Operations	109,445	114,917	114,917	114,917	118,365	3.0%
144 Cemetery	5,841	6,133	6,133	6,133	6,317	3.0%
150 Emergency Services	19,177	20,135	20,135	20,135	20,739	3.0%
151 Public Safety Commission	21,760	22,848	22,848	22,848	23,533	3.0%
170 Tourist Promotion	21,387	22,457	22,457	22,457	23,131	3.0%
171 Capitol Theatre	24,713	25,949	25,949	25,949	26,727	3.0%
441 Stormwater Operating	25,000	40,000	40,000	40,000	41,200	3.0%
462 Transit	338,079	335,895	335,895	335,895	362,555	7.9%
471 Refuse	101,127	100,074	100,074	100,074	103,076	3.0%
473 Wastewater Operating	650,481	652,118	652,118	652,118	671,682	3.0%
474 Water Operating	209,055	205,608	205,608	205,608	211,776	3.0%
475 Irrigation Operating	58,002	56,678	56,678	56,678	58,378	3.0%
560 Public Works Administration	33,406	35,076	35,076	35,076	36,128	3.0%
City Total	$2,240,533	$2,292,103	$2,292,103	$2,292,103	$2,377,450	3.7%

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:

	2010 Amended Budget	2011 Preliminary Budget
Total Budget	$190,756,692	$189,796,758
Less Double Budgeted Items	39,898,366	39,742,174
Actual Budget	$150,858,326	$150,054,584

The most common instances of double budgeting are:

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

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

SUMMARY OF DOUBLE BUDGETING

Double Budgeting – General Government

City Services	
Community Relations	$26,790
Cemetery	12,223
Public Safety Communications	67,900
Downtown Business Improvements District	11,451
Tourist Promotion	70,104
Stormwater Operating Fund	87,888
Transit	345,891
Refuse	227,407
Wastewater Operating Fund	839,011
Water Operating Fund	370,987
Irrigation Operating Fund	89,583
Unemployment Compensation Reserve	3,391
Health Benefit Reserve	151,074
Workers' Compensation Reserve	21,037
Risk Management Reserve	39,500
Firemen's Relief and Pension	37,710
Total City Services	$2,401,947
Utility Services	$1,305,000
In Lieu of Taxes	
Refuse	$440,000
Wastewater Operating Fund	2,203,500
Water Operating Fund	1,015,000
Total	$3,658,500
Other	
Data Processing	$50,000
SunDome Debt Service	40,000
Engineering	550,000
Printing	155,000
Total	$795,000
Total General Fund	$8,160,447
Parks Interfund – Utility Tax	1,179,000
Street Interfund	253,760
Total General Government	
(General, Parks, and Streets Funds)	$9,593,207

Double Budgeting – Other Funds

Capital Projects	
Arterial Street	$255,000
Parks Capital	50,000
Fire Capital	50,000
Law & Justice Capital	161,000
Convention Center	5,000
Cum Reserve for Capital Improvement	80,000
Stormwater Capital	350,000
Wastewater Construction	1,386,000
Wastewater Facility Projects	2,000,000
Wastewater Treatment Plant Capital Reserve	131,850
Domestic Water Improvement	800,000
Total Capital Projects	$5,268,850
Debt Service	
2002 PFD Convention Center GO Bond	$460,000
2009 PFD Capitol Theatre GO Bond	456,000
1994 GO Bond Fund	112,000
Various LTGO (SunDome/Parks/Fire/Street)	986,989
GO Line of Credit Fund-Upper Kiwanis Park Dev	114,000
Arterial Street	72,095
Public Works Trust Construction	75,000
Wastewater Operating Fund	32,939
Water 2008 Bonds (ref. 1998 Bonds) and Reserve	237,793
Water Wastewater 2008 Bonds (ref 1998 Bonds) Rsv	544,707
Wastewater 2008 Revenue Bonds	411,614
2003 Irrigation Bonds and Reserve	319,234
2003 Wastewater Bonds and Reserve	1,348,707
Total Debt Service	5,171,078
Internal Service	
City Garage - Replacement/Transfers f/Add to Fleet	$1,549,728
City Garage-Fuel/M&O	3,440,053
Employee Health Benefit Reserve	8,242,500
Environmental Fund	135,000
Public Works Department	1,185,331
Risk Management Reserve	2,465,000
Unemployment Compensation	173,000
Workers Compensation Fund	1,040,000
Wellness/Employee Assist Program	60,000
Total Internal Service	$18,290,612
Operating Subsidies	
Public Safety Communications	$920,000
Tourist Promotion	115,000
Capitol Theatre	77,927
Cemetery Fund	55,500
Contingency	50,000
Wastewater Operating Fund	200,000
Total Operating Subsidies	$1,418,427
Total All Funds	$39,742,174

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 2010 City Services.

CITY SERVICE DEPARTMENTS

City Service Departments:	2010 Budget	Excluded Expenditures	Direct Charges For Services	Net City Service Costs
City Manager	$518,563	$0	$0	$518,563
Auditing	103,000	0	0	103,000
Records	445,728	0	0	445,728
Financial Services	1,460,278	0	0	1,460,278
Human Resources	467,478	0	0	467,478
Legal	1,142,950	$769,330	0	373,620
Purchasing	432,432	0	$225,000	207,432
City Hall	404,486	0	0	404,486
Information Systems	2,589,406	0	155,000	2,434,406
Subtotal	$7,564,321	$769,330	$380,000	$6,414,991

- The **2010 Budget** Column illustrates the estimated 2010 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 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 (reimbursement from Yakima County is dedicated to Purchasing's budget; print shop revenues to Information Systems).
- 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	2010 Budget	Budgets As % of Total	2011 City Service Charges Billable	Non-Billable	2010 Charges	Percent Inc (Dec)
Cable TV	$561,448	0.4%	$26,790		$28,211	(5.0%)
Cemetery	256,155	0.2%	12,223		12,715	(3.9%)
Public Safety Communications	1,422,992	1.1%	67,900		68,288	(0.6%)
PBIA – Central Business District	239,989	0.2%	11,451		9,989	14.6%
Tourist Promotion	1,469,180	1.1%	70,104		71,977	(2.6%)
Stormwater	1,841,887	1.4%	87,888		66,452	32.3%
Transit	7,248,870	5.4%	345,891		364,234	(5.0%)
Refuse	4,765,792	3.5%	227,407		227,131	0.1%
Wastewater	17,583,255	13.1%	839,011		823,954	1.8%
Water	7,774,807	5.8%	370,987		356,610	4.0%
Irrigation	1,877,394	1.4%	89,583		92,922	(3.6%)
Unemployment Comp Reserve (30%)	71,058	0.1%	3,391		2,229	52.1%
Health Benefit Reserve (25%)	3,166,076	2.4%	151,074		114,685	31.7%
Workers Comp Reserve (25%)	440,885	0.3%	21,037		20,682	1.7%
Risk Management Reserve (25%)	827,801	0.6%	39,500		34,050	16.0%
Fire Pension – Medical	790,300	0.6%	37,710		37,814	(0.3%)
Subtotal	50,337,890					
Other Operating Funds & Dept's	84,101,818	62.6%		$4,013,044		
Total City Service Budgets		100.0%	$2,401,947	$4,013,044	$2,331,943	3.0%
Excluded Funds & Departments	60,677,673					
Total 2010 Budget	$202,681,702		**Total Billable and Non-Billable**		$6,414,991	

- 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 2011 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 2010 Charges for City Services.
- The **Percent Increase (Decrease)** Column indicates the percentage increase or decrease from 2010 to 2011 charges.

EXCLUSIONS

Funds & Department Budgets Excluded from City Service Charge	2010 Budget
Indigent Defense	$480,000
Intergovernmental	381,065
Sun Dome	150,000
Transfers	2,252,275
G. O. Bond Funds	2,275,916
Arterial Street Construction (96%)	5,944,562
CBD Capital Improvement (96%)	1,125,452
Capitol Theatre Construction (96%)	3,042,585
Parks & Recreation Capital - Construction (96%)	761,266
Fire Capital (96%)	1,425,745
Law and Justice Construction (96%)	1,120,061
Public Works Construction (96%)	817,007
REET II Capital (96%)	1,257,430
Convention Center Capital (96%)	956,370
Cumulative Reserve for Capital Improvement (96%)	18,300,184
Stormwater Capital (96%)	355,490
Transit Capital - Construction (96%)	2,638,876
Wastewater Facility Capital Reserve (96%)	48,295
Sewer Construction - 476 (96%)	3,559,342
Water Construction - 477 (96%)	2,894,995
Sewer Facility Construction - 478 (96%)	3,817,108
Irrigation Construction (96%)	2,511,340
Equipment Rental Capital (96%)	1,699,266
Revenue Bond Funds	2,863,042
Total	$60,677,673

GENERAL FUND RESOURCE COMPARISON

	Actual Receipts 2009	Amended Budget 2010	Estimated Receipts 2010	Preliminary Budget 2011	11 vs. 10 Budget Est Change
Taxes					
Real and Personal Property Tax	$8,057,000	$8,523,000	$8,738,300	$9,228,000	5.6%
Criminal Justice Sales Tax .1%	902,308	960,000	924,000	905,000	(2.1%)
Criminal Justice Sales Tax .3%	1,619,573	1,682,000	1,602,000	1,602,000	0.0%
Retail Sales & Use Tax	12,623,990	12,703,000	12,504,000	12,258,000	(2.0%)
Franchise Fees Nob Hill Water Association	52,945	42,000	42,000	42,000	0.0%
Utility Tax					
Pacific Power & Light	3,677,212	3,816,000	3,746,000	3,816,000	1.9%
Nob Hill Water Association.	372,950	325,000	360,000	360,000	0.0%
Natural Gas	1,593,020	1,710,000	1,210,000	1,245,000	2.9%
Valley Disposal	324,738	320,000	330,000	330,000	0.0%
Cellular Telephone	1,596,266	1,570,000	1,655,000	1,690,000	2.1%
Telephone	1,001,993	1,070,000	935,000	900,000	(3.7%)
City Water Utility	994,227	980,000	980,000	1,015,000	3.6%
City Sewer Utility	2,062,101	2,129,000	2,129,000	2,203,500	3.5%
City of Yakima Refuse	418,431	420,000	435,000	440,000	1.1%
Total Utility Tax	12,040,938	12,340,000	11,780,000	11,999,500	1.9%
Business License Tax	519,941	520,000	510,000	510,000	0.0%
Gambling Excise Tax	923,090	928,000	871,000	871,000	0.0%
Abatement Charges / Appeals	22,509	35,000	5,000	5,000	0.0%
Leasehold Excise Tax	18,623	4,000	4,000	4,000	0.0%
Total Taxes	$36,780,917	$37,737,000	$36,980,300	$37,424,500	1.2%
Licenses And Permits					
Regulatory Business Licenses	$21,285	$20,000	$20,000	$20,000	0.0%
Amusements	1,811	1,800	1,200	1,800	50.0%
Penalties on Business Licenses	5,160	4,500	4,500	4,500	0.0%
Gun Permits	14,741	15,000	15,000	15,000	0.0%
Building Permits	499,855	460,000	550,000	500,000	(9.1%)
Fire Code Permits	22,885	23,000	23,000	23,000	0.0%
Mechanical Permits	37,089	40,000	40,000	40,000	0.0%
Plumbing Permits	73,958	70,000	75,000	75,000	0.0%
Sign Permits	11,931	12,500	12,500	12,500	0.0%
Miscellaneous Permits	90	0	0	0	n/a
Environmental Impact Permits	6,750	8,000	8,000	8,000	0.0%
Dog Licenses	12,105	32,000	25,000	32,000	28.0%
Right-of-Way Use Permits	4,175	2,200	2,400	4,000	66.7%
Total Licenses and Permits	$711,835	$689,000	$776,600	$735,800	(5.3%)

General Fund Resource Comparison – Continued

	Actual Receipts 2009	Amended Budget 2010	Estimated Receipts 2010	Preliminary Budget 2011	10 vs. 09 Budget Est Change
Intergovernmental Revenue					
Great Grant (Gang Resistance)	($9,000)	$0	$0	$0	n/a
Patrol Enhancement	0	0	13,162	0	(100.0%)
Police BYRNE Earmark Grant	153,731	110,000	136,650	45,000	(67.1%)
Police BYRNE Memorial Justice Grant	19,500		1,978		(100.0%)
Police Cops Tech Grant	5,809	5,000	27,745	0	(100.0%)
Criminal Alien Grant	25,925	20,000	20,000	20,000	0.0%
Homeland Security (SAFER)	69,000	5,871	32,871	0	(100.0%)
Federal Forfeited Property	(11,324)	0	0	0	n/a
Wapato Auto Theft Grant	52,238	0	0	0	n/a
State Patrol Fire Training	0	3,000	3,000	3,000	0.0%
Police Public Defense Grant	150,000	150,000	150,000	150,000	0.0%
Traffic Safety Commission	45,864	40,000	60,603	45,000	(25.7%)
Secretary of State archive Grant	0	10,000	5,000	5,000	0.0%
Criminal Justice - High Crime	513,695	510,000	360,000	210,000	(41.7%)
Criminal Justice - Population/Violent Crime	83,920	84,000	84,000	84,000	0.0%
Criminal Justice - Special Programs	48,320	46,000	48,000	46,000	(4.2%)
MVET/DUI Payment	27,578	16,000	16,000	16,000	0.0%
Sales Tax Equalization/SST Mitigation	66,855	0	0	0	n/a
Judicial Salary Contribution	48,313	50,000	45,000	45,000	0.0%
Liquor Excise Tax	411,997	405,000	420,000	427,700	1.8%
Liquor Board Profits	580,137	695,000	695,000	630,500	(9.3%)
Interlocal grant - Legends/County	5,000	0	0	0	n/a
Interlocal grant - Yakima County/Legends	7,710	0	0	0	n/a
Housing In-Lieu Tax	6,329	6,330	6,330	6,330	0.0%
DNR In-Lieu Tax	426	0	0	0	n/a
Drug Enforcement Agency	5,120	0	0	0	n/a
Police Protection Fairgrounds	10,954	7,000	7,000	7,000	0.0%
Resource Officers	363,512	370,440	280,000	280,000	0.0%
Yakima Housing Authority Law Enforcement	0		7,500	10,000	33.3%
Union Gap Jail Contract	44,561	0	10,848	10,000	(7.8%)
Violet Crimes Task Force	37,344	95,000	95,000	95,000	0.0%
Police Training Services	12,770	15,000	1,000	0	(100.0%)
Fire/EMS Services for District #10	32,989	30,000	30,000	0	(100.0%)
Fire Protection Charge-State Facilities	2,449	0	0	0	n/a
Union Gap Fire Service	100,000	0	0	0	n/a
Fire Investigator Services	1,360	5,600	1,000	1,000	0.0%
Fire Training Center	3,750	9,000	4,000	4,000	0.0%
Fire Training Services	76,247	74,038	76,000	76,000	0.0%
Engineering Services	525	0	1,042	0	(100.0%)
Computer System Services	786	0	261	0	(100.0%)
Purchasing Services (County)	78,709	205,000	210,200	225,000	7.0%
Total Intergovernmental Revenue	$3,073,099	$2,967,279	$2,849,190	$2,441,530	(14.3%)

General Fund Resource Comparison – Continued

	Actual Receipts 2009	Amended Budget 2010	Estimated Receipts 2010	Preliminary Budget 2011	10 vs. 09 Budget Est Change
Charges For Services					
Accident Reports - Police	$8,985	$9,500	$9,500	$9,500	0.0%
Fingerprints	15,269	10,000	14,000	10,000	(28.6%)
Miscellaneous Police Services	2,051	2,000	2,000	2,000	0.0%
Verification Letters	4,887	4,000	5,000	5,000	0.0%
Vending Machine Revenue - Jail	20,846	25,000	22,000	22,000	0.0%
Photostat - Fire	101	500	500	500	0.0%
Sale of Maps -- Codes	377	750	750	750	0.0%
Examinations -- Codes	15	80	80	80	0.0%
Sale of Maps & Publications - Planning	2	1,000	1,000	1,000	0.0%
Sale of Maps & Publications - Engineering	175	0	511	0	(100.0%)
Sale of Plans & Specifications - Engineering	3,240	3,500	3,500	3,500	0.0%
Engineering OUA Fees	0	1,200	1,200	1,200	0.0%
Sale of Publications -- Licensing	210	500	500	500	0.0%
Examinations - Human Resources	5	6,500	0	6,500	n/a
Data Processing Charges	(6,717)	0	0	0	n/a
Sale of Codes and Publications - Clerk	303	150	150	150	0.0%
City Jail Inmate - Medical Cost Sharing	362	500	500	500	0.0%
Police Overtime Reimbursements	33,753	0	0	0	n/a
Other Police Services	1,811	0	1,850	0	(100.0%)
Fire Protection Services	16,545	0	0	0	n/a
Home Detention Charges - Police	147,932	155,000	160,000	160,000	0.0%
Fire Alarm Permit/Protective Inspection fees	51	1,000	1,000	1,000	0.0%
Street and Curb Permits	8,200	10,000	8,000	8,000	0.0%
Abatement Charges/Appeals	18,193	15,000	4,500	15,000	233.3%
Dog Impound Fine	2,650	1,500	1,500	1,500	0.0%
Engineering (Contractors)	55,497	75,000	30,000	30,000	0.0%
Wastewater Connection Charges	9,400	15,000	15,000	15,000	0.0%
Plan Checking Fees	235,851	220,000	235,000	235,000	0.0%
Zoning and Subdivision Fees	37,255	60,000	64,325	60,000	(6.7%)
Planning Services-interfund	0	0	0	20,305	n/a
Engineering (City Projects)	591,855	520,000	600,000	550,000	(8.3%)
Financial Services	3,908	5,000	0	0	n/a
Interfund Charges - Data Processing	35,000	35,000	35,000	50,000	42.9%
Interfund Charges -Customer Services	1,120,763	1,251,000	1,247,000	1,305,000	4.7%
Print Shop Revenues	129,768	155,000	155,000	155,000	0.0%
City Services	2,220,895	2,331,000	2,331,000	2,400,000	3.0%
Total Charges for Services	$4,719,438	$4,914,680	$4,950,366	$5,068,985	2.4%

General Fund Resource Comparison – Continued

	Actual Receipts 2009	Amended Budget 2010	Estimated Receipts 2010	Preliminary Budget 2011	10 vs. 09 Budget Est Change
Fines And Forfeitures					
Municipal Court Infraction Penalties	$1,011,211	$1,060,000	$1,060,000	$1,060,000	0.0%
Traffic Infraction Penalties	0	700	0	0	n/a
Parking Infraction Penalties	68,268	100,000	100,000	100,000	0.0%
DWI Penalties - (Criminal)	0	0	342	200	(41.5%)
Municipal Court DWI Penalties	99,126	95,000	112,000	95,000	(15.2%)
Other Criminal/Traffic Misdemeanors	311	0	370	200	(45.9%)
Municipal Court Criminal Traffic	151,605	160,000	160,000	160,000	0.0%
Municipal Court non-Traffic Misdemeanors	109,571	130,000	100,000	100,000	0.0%
Other Non-Traffic Misdemeanors	272	0	54	50	(7.4%)
District Court Recoupments	609	1,000	1,500	750	(50.0%)
Municipal Court Recoupments	190,619	190,000	200,000	220,000	10.0%
Dog Citations	0	200	0	200	n/a
Total Fines and Forfeitures	$1,631,592	$1,736,900	$1,734,266	$1,736,400	0.1%
Miscellaneous Revenue					
Income From Investments	$556,076	$435,000	$435,000	$300,000	(31.0%)
Interest on Sales Tax	40,510	40,000	25,000	20,000	(20.0%)
Parking Permits	64	150	150	150	0.0%
Property Rental	300	300	300	300	0.0%
Great Program-Donation/Contribution-police	3,533	0	2,450	0	(100.0%)
Donations & Contributions(dogs)police	7,709	0	0	0	n/a
Donations & Contributions fire	285	16,844	17,144	0	(100.0%)
Confiscated/Forfeited Property	16,086	0	0	0	n/a
Miscellaneous Revenue Police	6,430	0	0	0	n/a
Unclaimed Monies	5,690	4,000	10,000	4,000	(60.0%)
Other Miscellaneous Revenue	20,762	15,000	(123,000)	15,000	(112.2%)
Total Miscellaneous Revenue	$657,445	$511,294	$367,044	$339,450	(7.5%)
Non-Revenues					
Sale of Fixed Assets	$975	$0	$0	$0	n/a
Damage Reimbursements – Police	145	1,000	1,000	1,000	0.0%
Operating Transfers In	40,000	40,000	40,000	40,000	0.0%
Total Non-Revenues	$41,120	$41,000	$41,000	$41,000	0.0%
Total Revenue	$47,615,446	$48,597,153	$47,698,766	$47,787,665	0.2%
Beginning Unencumbered Balance	6,798,731	4,612,886	4,612,886	3,012,845	(34.7%)
Total Resources	$54,414,177	$53,210,039	$52,311,652	$50,800,510	(2.9%)

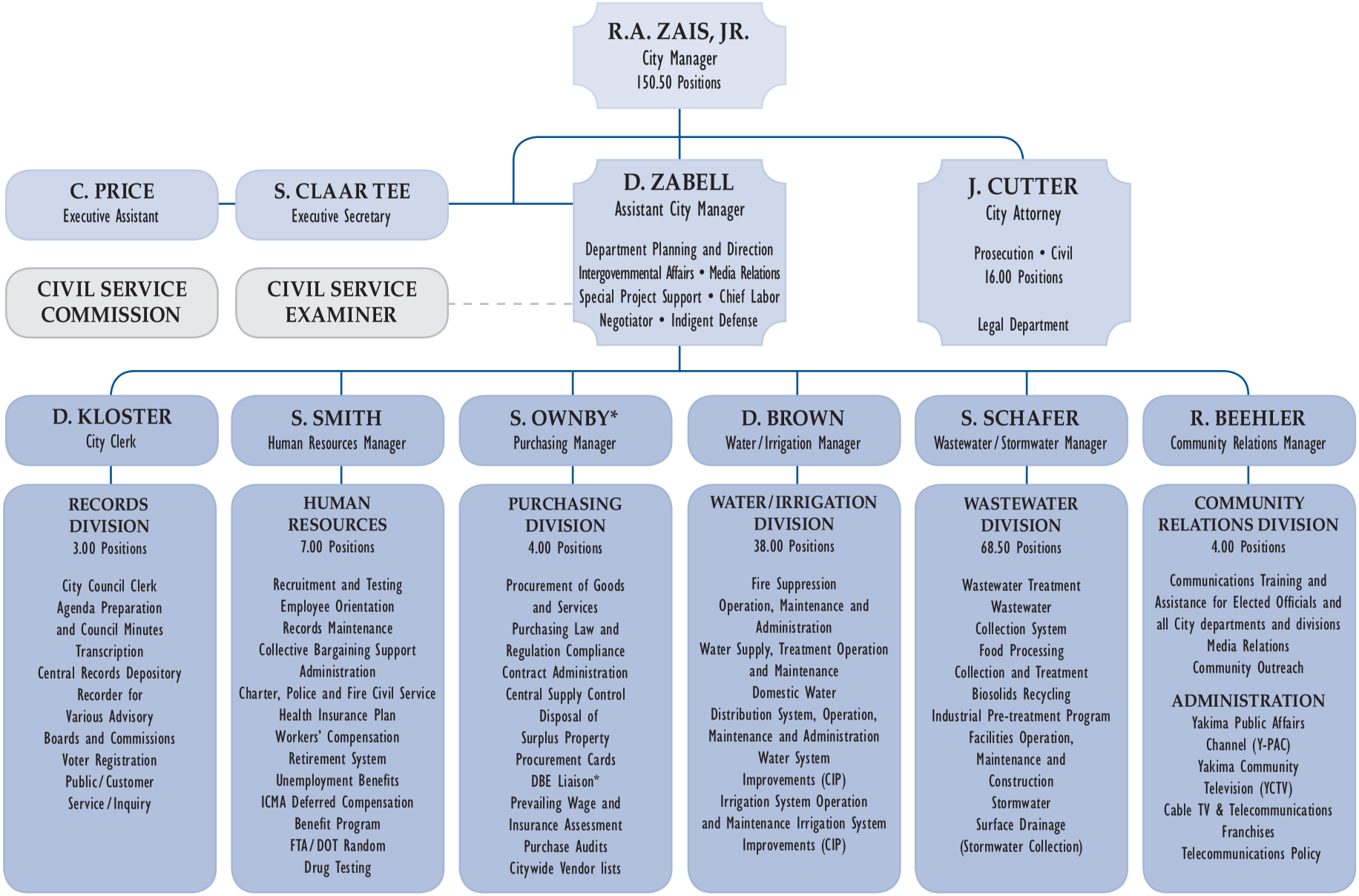
(This page intentionally contains no information.)

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

2010 Budgeted Staffing Levels



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

CITY COUNCIL – 011

GENERAL FUND

Mayor	***Micah Cawley – At Large, Position 6***
Assistant Mayor	***Kathy Coffey – District 4***
Council Members	***Maureen Adkison – District 1***
	David Edler – District 2
	Rick Ensey – District 3
	Dave Ettl – 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 statutes.

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	2009 Actual	2010 Amended Budget	2011 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) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
611 Legislation	$197,458	$207,265	$163,858	$203,065	$203,061	98.0	100.0
Total Expenditures	$197,458	$207,265	$163,858	$203,065	$203,061	98.0	100.0

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 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	46.8
200 Personnel Benefits	7,716	7,742	5,793	7,742	7,710	99.6	3.8
Sub-Total Salaries and Benefits	102,816	102,842	77,118	102,842	102,810	100.0	50.6
300 Supplies	17,083	17,250	14,289	17,250	17,250	100.0	8.5
400 Other Services and Charges	77,559	87,173	72,451	82,973	83,001	95.2	40.9
Total Expenditures	$197,458	$207,265	$163,858	$203,065	$203,061	98.0	100.0

EXPLANATORY NARRATIVE

Service Unit – 611 Legislation / City Council

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 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	7,716	7,742	5,793	7,742	7,710	99.6	99.6
300 Supplies							
310 Office and Operating Supplies	17,083	17,000	14,289	17,000	17,000	100.0	100.0
350 Small Tools and Equipment	0	250	0	250	250	100.0	100.0
Total	17,083	17,250	14,289	17,250	17,250	100.0	100.0
400 Other Services and Charges							
410 Professional Services	162	300	0	300	300	100.0	100.0
420 Communications	5,860	8,773	4,962	8,073	8,101	92.3	100.3
430 Transportation / Training	9,923	13,500	4,996	10,000	10,000	74.1	100.0
490 Miscellaneous	61,613	64,600	62,494	64,600	64,600	100.0	100.0
Total	77,559	87,173	72,451	82,973	83,001	95.2	100.0
Total Expenditures – Service Unit 611	$197,458	$207,265	$163,858	$203,065	$203,061	98.0	100.0

Account 110 Salaries and Wages – City Council salaries are set by ordinance. This account reflects no change in salaries from the previous year.

Account 200 Personnel Benefits – This account is to pay Social Security and Worker's Compensation for the Council members.

Account 310 Office and Operating Supplies – This account is used for equipment replacement, and pays for items such as calculators, office furniture and computer components.

Account 350 Small Tools and Equipment – This account is used for equipment replacement, and pays for items such as calculators, office furniture and computer components.

Account 410 Professional Services – This line item includes funds for miscellaneous minimal professional services such as photo development and enlargement.

Account 420 Communications – This account provides for wireless communication costs, telephone services and postage.

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.

Account 490 Miscellaneous – This account includes registration fees for Council participation in conferences, together with dues and subscriptions for the City's memberships, including the Association of Washington Cities (AWC).

Expenses	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Association of Washington Cities	$57,027	$57,027	$57,528
Conference Registration and Misc. Fees	4,586	7,573	7,072
Total Account 490 Miscellaneous	$61,613	$64,600	$64,600

CITY MANAGER – 012

GENERAL FUND

City Manager — ***Richard A. Zais, Jr.***
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, Wastewater and Stormwater.

Service units in this division are:

Service Unit 621 – City Manager's Office

AUTHORIZED PERSONNEL

Class Code	Position Title	2009 Actual	2010 Amended Budget	2011 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) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
621 City Management	$503,378	$518,563	$374,758	$508,443	$514,336	99.2	101.2
Total Expenditures	$503,378	$518,563	$374,758	$508,443	$514,336	99.2	101.2

Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$386,764	$393,861	$283,189	$384,736	$395,602	100.4	76.9
200 Personnel Benefits	87,090	88,583	65,340	87,588	87,593	98.9	17.0
Sub–Total Salaries and Benefits	473,854	482,444	348,528	472,324	483,195	100.2	94.0
300 Supplies	4,096	5,000	3,220	5,000	5,000	100.0	1.0
400 Other Services and Charges	25,428	31,119	23,009	31,119	26,141	84.0	5.1
Total Expenditures	$503,378	$518,563	$374,758	$508,443	$514,336	99.2	100.0

EXPLANATORY NARRATIVE

Service Unit 621 – City Manager's Office

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$386,764	$392,861	$283,189	$384,736	$394,602	100.4	102.6
120 Overtime	0	1,000	0	0	1,000	100.0	*
Total	386,764	393,861	283,189	384,736	395,602	100.4	102.8
200 Personnel Benefits	87,090	88,583	65,340	87,588	87,593	98.9	100.0
310 Office and Operating Supplies	4,096	5,000	3,220	5,000	5,000	100.0	100.0
400 Other Services and Charges							
410 Professional Services	450	100	0	100	100	100.0	100.0
420 Communications	3,739	5,419	2,594	5,419	5,441	100.4	100.4
430 Transportation / Training	6,566	10,500	7,294	10,500	10,500	100.0	100.0
490 Miscellaneous	14,673	15,100	13,121	15,100	10,100	66.9	66.9
Total	25,428	31,119	23,009	31,119	26,141	84.0	84.0
Total Expenditures – Service Unit 621	$503,378	$518,563	$374,758	$508,443	$514,336	99.2	101.2

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is primarily due to coverage for Council meetings.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – Items budgeted include office supplies and computer accessories.

Account 410 Professional Services – This line item includes funds for miscellaneous minimal professional services such as photo development and enlargement.

Account 420 Communications – This account provides for wireless communication costs, telephone services and postage.

Account 430 Transportation/Training – This budget 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 2011 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 Conference / 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 – This 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. In 2007, the ICMA Eastern Washington Consortium was formed to identify established key areas for data collection and comparison.

While this program provided the City the opportunity to interact in structured fashion with other consortium cities on a specific array of performance measures, given current financial circumstances, the $5,000 annual assessment from ICMA has been put to higher use elsewhere in the budget. At such time as City finances allow, the City can reevaluate reengaging with the consortium.

LEGAL – 017

GENERAL FUND

CITY ATTORNEY **JEFF CUTTER**

DEFINITION

The Legal Department provides legal support for the City.

The three service units in this division are:

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

PERFORMANCE STATISTICS

LEGAL	2009 ACTUAL	2010 AMENDED BUDGET	2011 PROPOSED BUDGET
Traffic and Criminal Case Arraignments in Municipal Court	4,650	3,400	3,800
Trials, Motions and Other Hearings	8,405	6,000	6,000
Municipal Court Cases:	6,117	5,609	5,800
Cases Actually Tried	21	16	16
Cases Set for Trial	2,578	2,010	2,050
Legislation Prepared	265	265	265
Legal Opinions Prepared	265	265	265
Pending Civil Suits Filed By or Against the City	58	61	61
Damage Claims Handled	100	116	120
Meetings & Conferences Attended by City Attorney & Staff	1,810	1,850	1,850
Other Assignments Completed	710	750	750

AUTHORIZED PERSONNEL

CLASS CODE	POSITION TITLE	2009 ACTUAL	2010 AMENDED BUDGET	2011 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 (1)	3.00	2.00	2.00
1323	Assistant City Attorney II	3.00	4.00	4.00
1324	Assistant City Attorney I (2)	2.00	1.00	1.00
10510	Legal Assistant III	1.00	1.00	1.00
10511	Legal Assistant II	6.00	6.00	6.00
10512	Legal Assistant I	1.00	1.00	1.00
TOTAL PERSONNEL (3)		**18.00**	**17.00**	**17.00**

(1) One Senior Assistant City Attorney I position in the Civil Division is not filled. This position has remained vacant since 2009 due to budget constraints.
(2) Eliminated Assistant City Attorney I vacant position in 2009 in the Prosecution Division due to budget constraints.
(3) 5.73 FTE's funded by the Risk Management Fund (515), and 1.0 FTE is funded by Police Grants Fund (152).

BUDGET SUMMARY

Dept 017 Legal Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
103 Criminal Justice Sales Tax .3% Inc	$165,415	$171,327	$122,004	$168,974	$168,864	98.6	99.9
131 Prosecution	635,604	598,003	427,524	583,897	603,418	100.9	103.3
622 Legal Counsel	359,592	373,619	235,542	353,123	366,875	98.2	103.9
Total Expenditures	$1,160,611	$1,142,950	$785,071	$1,105,994	$1,139,157	99.7	103.0

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$811,847	$789,144	$562,057	$770,556	$795,371	100.8	69.8
200 Personnel Benefits	209,419	197,350	145,068	196,779	204,946	103.9	18.0
Sub-Total Salaries and Benefits	1,021,266	986,494	707,125	967,335	1,000,317	101.4	87.8
300 Supplies	12,456	18,000	11,162	16,500	16,500	91.7	1.5
400 Other Services and Charges	126,890	138,456	66,783	122,159	122,340	88.4	10.7
Total Expenditures	$1,160,611	$1,142,950	$785,071	$1,105,994	$1,139,157	99.7	100.0

EXPLANATORY NARRATIVE

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 2011 budget fully funds one Assistant City Attorney I and one Legal Assistant II position. The City of Yakima Municipal Code mandates these activities.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
110 Salaries and Wages	$122,691	$127,907	$90,234	$125,554	$125,183	97.9	99.7
140 Retirement/Termination Cashout	0	0	415	0	0	*	*
Total	122,691	127,907	90,650	125,554	125,183	97.9	99.7
200 Personnel Benefits	34,562	35,070	25,126	35,070	35,331	100.7	100.7
310 Office and Operating Supplies	284	500	273	500	500	100.0	100.0
400 Other Services and Charges							
410 Professional Services	5,393	5,000	4,576	5,000	5,000	100.0	100.0
430 Transportation / Training	1,250	1,100	372	1,100	1,100	100.0	100.0
490 Miscellaneous	1,236	1,750	1,008	1,750	1,750	100.0	100.0
Total	7,879	7,850	5,955	7,850	7,850	100.0	100.0
Total Expenditures – Service Unit 103	$165,415	$171,327	$122,004	$168,974	$168,864	98.6	99.9

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of 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 about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office & Operating Supplies – This account covers miscellaneous office supplies, such as copy paper, bond paper, writing pens, and ink cartridges.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as hiring contract and/or conflict prosecutors as the need arises.

Account 430 Transportation/Training – 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.

Account 490 Miscellaneous – This account is needed to keep current on Federal, State, and local court rules as well as membership dues to National, State, and local Bar Associations and the Washington State Association of Municipal Attorneys. The majority of funds in this account are used for registration fees for participation in continuing legal education (CLE), conferences, and other various uncategorized items.

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

The primary purpose and function of this service unit is 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.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$439,583	$415,335	$299,141	$408,745	$421,527	101.5	103.1
120 Overtime	180	2,000	0	1,500	1,500	75.0	100.0
130 Special Pay	720	720	0	0	0	0.0	*
140 Retirement/Termination Cashout	989	0	0	0	0	*	*
Total	441,472	418,055	299,141	410,245	423,027	101.2	103.1
200 Personnel Benefits	111,615	103,354	77,006	103,354	109,969	106.4	106.4
300 Supplies							
310 Office and Operating Supplies	4,792	4,500	3,498	4,500	4,500	100.0	100.0
350 Small Tools and Equipment	68	4,000	3,221	4,000	4,000	100.0	100.0
Total	4,861	8,500	6,719	8,500	8,500	100.0	100.0
400 Other Services and Charges							
410 Professional Services	44,005	27,800	22,500	28,150	28,150	101.3	100.0
420 Communications	9,747	15,661	7,413	9,014	9,138	58.4	101.4
430 Transportation / Training	3,950	3,700	1,024	3,700	3,700	100.0	100.0
480 Repairs and Maintenance	3,800	4,800	1,713	4,800	4,800	100.0	100.0
490 Miscellaneous	16,155	16,134	12,009	16,134	16,134	100.0	100.0
Total	77,657	68,095	44,658	61,798	61,922	90.9	100.2
Total Expenditures – Service Unit 131	$635,604	$598,003	$427,524	$583,897	$603,418	100.9	103.3

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit can be caused by litigation and transactional assignments needing legal assistant involvement that cannot be completed during normal office hours. Due to mandated budget constraints, overtime was not authorized in the year 2010 and the same limitation will be in place in the year 2011.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – 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 – This account is used for equipment replacement, and pays for items such as computer software, computer equipment, and office furniture.

Account 410 Professional Services – The majority 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 funds are for outside prosecutorial legal services..

Account 420 Communications – This account provides for wireless communication costs, telephone services and postage.

Account 430 Transportation/Training – 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.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

Account 490 Miscellaneous – This account is needed to keep current on Federal, State, and local court rules as well as membership dues to National, State, and local Bar Associations and the Washington State Association of Municipal Attorneys. The majority of funds in this account are used for registration fees for participation in continuing legal education (CLE), conferences, and other various uncategorized items.

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.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$244,139	$239,962	$171,659	$231,450	$243,851	101.6	105.4
120 Overtime	2,324	2,500	0	2,500	2,500	100.0	100.0
130 Special Pay	720	720	608	807	810	112.5	100.4
140 Retirement/Termination Cashout	501	0	0	0	0	*	*
Total	247,684	243,182	172,267	234,757	247,161	101.6	105.3
200 Personnel Benefits	63,243	58,926	42,935	58,355	59,645	101.2	102.2
300 Supplies							
310 Office And Operating Supplies	7,187	6,500	3,624	6,500	6,500	100.0	100.0
350 Small Tools And Equipment	124	2,500	547	1,000	1,000	40.0	100.0
Total	7,311	9,000	4,170	7,500	7,500	83.3	100.0
400 Other Services And Charges							
410 Professional Services	12,553	30,000	3,808	20,000	20,000	66.7	100.0
420 Communications	2,506	2,722	1,360	2,722	2,780	102.1	102.1
430 Transportation / Training	2,100	5,200	275	5,200	5,200	100.0	100.0
480 Repairs And Maintenance	3,800	4,800	1,712	4,800	4,800	100.0	100.0
490 Miscellaneous	20,395	19,789	9,013	19,789	19,789	100.0	100.0
Total	41,354	62,511	16,170	52,511	52,569	84.1	100.1
Total Expenditures – Service Unit 622	$359,592	$373,619	$235,542	$353,123	$366,875	98.2	103.9

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit can be caused by litigation and transactional assignments needing legal assistant involvement that cannot be completed during normal office hours. Due to mandated budget constraints, overtime was not authorized in the year 2010 and the same limitation will be in place in the year 2011.

Account 130 Special Pay – This line item is funded to compensate a legal assistant who has a bilingual capacity for her work as a bilingual/biliterate legal assistant that assists both the Civil and Prosecution Division in that capacity.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – 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 – This account is used for equipment replacement, and pays for items such as computer software, computer equipment, and office furniture.

Account 410 Professional Services – Funds are generally budgeted in this line item for outside legal services. The legal services provided are for certain matters that required specialized legal counsel or additional attorney assistance due to very heavy caseloads. The need for legal counsel cannot be foreseen at budget time, and this fact causes the account to fluctuate over time.

2010 FUNDS SPENT

622/410 Accounts/Outside Legal Counsel Services/2010 Professional Services

Law Firm	Type of Matter	Total Paid In 2010 Through 9/30
Lyon Law Offices	Real Estate Transactions and Closings, General	$240
Menke, Jackson, Beyer, Ehlis & Harper	Community & Economic Development, Code Enforcement, Airport Service Overlay, SEPA	3,392
Total Outside Legal Counsel Services		$3,632

Account 420 Communications – This account provides for postage and telephone services.

Account 430 Transportation/Training – 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.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

Account 490 Miscellaneous – This account is needed to keep current on Federal, State, and local court rules as well as membership dues to National, State, and local Bar Associations and the Washington State Association of Municipal Attorneys. The majority of funds in this account are used for registration fees for participation in continuing legal education (CLE), conferences, and other various uncategorized items.

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.

The only service unit in this division is:

Service Unit 132 – Indigent Defense

EXPLANATORY NARRATIVE

Service Unit 132 – Indigent Defense

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
410 Professional Services	$429,570	$480,000	$350,535	$480,000	$480,000	100.0	100.0
Total Expenditures	$429,570	$480,000	$350,535	$480,000	$480,000	100.0	100.0
Revenues							
330 Intergovernmental Revenues	$150,000	$150,000	$150,000	$150,000	$150,000	100.0	100.0
Total Revenues – Service Unit 132	$150,000	$150,000	$150,000	$150,000	$150,000	100.0	100.0

Account 410 Professional Services – The expenditure from this service unit consists solely of payment for legal counsel and associated costs for indigent defendants in accordance with constitutional mandates.

Revenues – The budget reflects a grant amount of $150,000 that the City was awarded from the Washington State Office of Public Defense.

RECORDS – 014

GENERAL FUND

ASSISTANT CITY MANAGER — **DAVE ZABELL**
CITY CLERK — **DEBORAH KLOSTER**

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

PERFORMANCE STATISTICS

LEGISLATION	2009 ACTUAL	2010 AMENDED BUDGET	2011 PROPOSED BUDGET
Legislative Agenda Items	627	617	622
Council Meetings Attended (Reg., Special, Adj. & Exec. Session)	46	48	47
Legislation Adopted (Resolution and Ordinance)	236	238	237
Pages of Council Minutes: Regular & Adjourned Meetings	283	270	277
Legal Publications	114	116	115
Contracts Processed	147	125	134
RECORDS			
Formal Public Disclosure Requests	311	372	386
Police Relief and Pension Board Medical Claims Processed	192	219	225
Fire Relief and Pension Board Medical Claims Processed	143	157	161
Volunteer Fire and Police Boards Medical Claims Processed	1	2	2

AUTHORIZED PERSONNEL

CLASS CODE	POSITION TITLE	2009 ACTUAL	2010 AMENDED BUDGET	2011 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) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
611 Legislation	$141,525	$134,153	$87,870	$131,235	$135,004	100.6	102.9
625 Records	239,088	311,575	251,172	302,213	276,552	88.8	91.5
Total Expenditures	$380,613	$445,728	$339,042	$433,448	$411,556	92.3	95.0

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$201,250	$209,176	$149,697	$205,007	$212,186	101.4	51.6
200 Personnel Benefits	52,635	52,326	38,437	51,815	51,010	97.5	12.4
Sub-Total Salaries and Benefits	253,884	261,503	188,133	256,823	263,196	100.7	64.0
300 Supplies	9,812	9,200	6,431	9,200	9,200	100.0	2.2
400 Other Services and Charges	116,917	175,025	144,477	167,425	139,159	79.5	33.8
Total Expenditures	$380,613	$445,728	$339,042	$433,448	$411,556	92.3	100.0

EXPLANATORY NARRATIVE

Service Unit 611 – Legislation

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$80,533	$84,502	$59,946	$81,792	$85,736	101.5	104.8
120 Overtime	1,138	2,000	721	2,000	2,000	100.0	100.0
Total	81,671	86,502	60,667	83,792	87,736	101.4	104.7
200 Personnel Benefits	20,308	20,045	14,727	19,838	19,583	97.7	98.7
310 Office and Operating Supplies	3,746	2,500	1,838	2,500	2,500	100.0	100.0
400 Other Services and Charges							
410 Professional Services	15,460	1,500	743	1,500	1,500	100.0	100.0
420 Communications	1,241	1,605	701	1,605	1,685	105.0	105.0
430 Transportation / Training	450	1,000	0	1,000	1,000	100.0	100.0
440 Advertising	17,981	20,000	9,195	20,000	20,000	100.0	100.0
490 Miscellaneous	668	1,000	0	1,000	1,000	100.0	100.0
Total	35,801	25,105	10,639	25,105	25,185	100.3	100.3
Total Expenditures – Service Unit 611	$141,525	$134,153	$87,870	$131,235	$135,004	100.6	102.9

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. 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 consists of overtime incurred when generating council packets and attending council meetings.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – This line item is budgeted for council legislative supplies, i.e. council packet preparation / supplies. There is no increase in this line item from the 2010 budget.

Account 410 Professional Services – This budget includes the professional services for codification of ordinances for the Yakima Municipal Code. 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 420 Communications – This account provides for postage costs.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other training seminars.

Account 440 Advertising – This account provides funds for legal advertising in the Yakima Herald-Republic of Council meeting agendas, public hearing notices and certification of ordinances enacted.

Account 490 Miscellaneous – 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.

Service Unit 625 – Records

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$119,231	$122,124	$89,030	$120,665	$123,900	101.5	102.7
120 Overtime	348	550	0	550	550	100.0	100.0
Total	119,579	122,674	89,030	121,215	124,450	101.5	102.7
200 Personnel Benefits	32,327	32,281	23,710	31,978	31,427	97.4	98.3
300 Supplies							
310 Office and Operating Supplies	4,914	5,500	3,326	5,500	5,500	100.0	100.0
350 Small Tools and Equipment	1,152	1,200	1,268	1,200	1,200	100.0	100.0
Total	6,066	6,700	4,594	6,700	6,700	100.0	100.0
400 Other Services and Charges							
410 Professional Services	383	11,000	0	5,000	5,000	45.5	100.0
420 Communications	2,579	2,520	761	2,520	2,574	102.1	102.1
430 Transportation / Training	1,309	2,300	1,248	2,000	2,300	100.0	115.0
480 Repairs And Maintenance	0	500	0	500	500	100.0	100.0
490 Miscellaneous	76,845	133,600	131,828	132,300	103,600	77.5	78.3
Total	81,116	149,920	133,838	142,320	113,974	76.0	80.1
Total Expenditures – Service Unit 625	$239,088	$311,575	$251,172	$302,213	$276,552	88.8	91.5

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
340 Charges for Goods and Services	$0	$10,000	$0	$5,000	$5,000	50.0	100.0
Total Revenues – Service Unit 627	$0	$10,000	$0	$5,000	$5,000	50.0	100.0

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is primarily due to the Public Records Officer meeting response deadlines to public disclosure requests.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – Items budgeted include office supplies and computer accessories.

Account 350 Small Tools and Equipment – This account is used for equipment replacement, and pays for items such as calculators, office furniture and computer components.

Account 410 Professional Services – Funds are budgeted in this line item for professional services by temporary help needed for coverage during leave times.

Account 420 Communications – This account provides for telephone services and postage.

Account 430 Transportation/Training – The 2011 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 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

Account 490 Miscellaneous – 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 $100,000 in 2011 for the 2010 election expenses. This does not include special election costs. If a special election should occur, a funding source would need to be identified. This line item also includes registration expenses for conferences and workshops. The following major expenses are included in this line item for 2011:

Expense	Amount
2010 Election Expenses	$100,000
Registrations for Conferences and Seminars and Miscellaneous	2,800
Dues and Subscriptions	800
Total Expenses	$103,600

Revenues – Revenues consist of a State grant of $5,000 for archiving.

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 – 13 Labor Units (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

PERFORMANCE STATISTICS

Human Resources	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Permanent Budgeted Positions Authorized	753	735	714
Personnel Requisitions (58 perm certified – 2009; 30 perm certified – 2010 estimate) (1)	82	81	70
Employment Tests Administered	65	40	20
Personnel Hired (1)	82	100	80
Classification Studies Completed (2)	16	115	6
Training Programs Coordinated (In-House Training / Outside Provided)	81	62	60
Hours Invested in Labor Negotiations / Contract Admin / Grievances	2000	3000	3000
Hours Invested in FMLA Administration	300	400	400
Hours Invested in Employee Relations (Consultations on Staff Dev. Performance Evaluation / Improvement, Discipline Administration	1000	1000	1000
Personnel Action Forms (PA) processed	2700	2600	2500
Performance Evaluations Issued	542	524	500

(1) Includes Temporary Positions.
(2) Reflects updating class specifications for ADA compliance in 2010.

AUTHORIZED PERSONNEL

Class Code	Position Title	2009 Actual	2010 Amended Budget	2011 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	4.00	4.00	4.00
10104	Human Resources Assistant	1.00	1.00	1.00
10102	Chief Examiner	1.00	1.00	1.00
Total Personnel (1)		**8.00**	**8.00**	**8.00**

(1) 3.05 FTE's funded by Employee Benefit Funds (512, 513 & 514).

The Human Resources Division volunteered for an unpaid furlough in May of 2010 as part of the City's mid year budget reduction efforts. The Human Resources staff volunteered to furlough 8 hours per month per employee for a total savings of 64 staff hours per month. Other general fund employees were required to furlough a total of 40 hours in the last half of calendar year 2010.

For 2011, Human Resources has volunteered to continue our unpaid voluntary furloughs at 12 days annually per person. The advantage to the City of furloughing is the retention of trained and skilled employees compared to reducing staff and subsequently rehiring and retraining employees when the financial conditions improve. Morale and service to the community remains strong by retaining jobs and redefining work schedules.

BUDGET SUMMARY

Dept 016 Human Resources Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
103 Criminal Justice Sales Tax .3% Inc	$6,750	$7,500	$3,000	$7,500	$7,500	100.0	100.0
623 Personnel	161,650	160,954	108,647	151,714	153,240	95.2	101.0
627 Police and Fire Civil Service	144,100	148,794	103,257	145,097	142,938	96.1	98.5
628 Charter Civil Service	141,826	149,730	101,184	143,086	143,258	95.7	100.1
629 Diversity Promotion	610	500	500	500	500	100.0	100.0
Total Expenditures	$454,937	$467,478	$316,589	$447,897	$447,436	95.7	99.9

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$332,627	$338,973	$240,309	$329,747	$326,368	96.3	72.9
200 Personnel Benefits	84,052	84,245	59,734	83,523	81,043	96.2	18.1
Sub-Total Salaries and Benefits	416,679	423,219	300,043	413,270	407,411	96.3	91.1
300 Supplies	10,078	14,700	5,779	10,500	12,200	83.0	2.7
400 Other Services and Charges	28,179	29,559	10,767	24,127	27,825	94.1	6.2
Total Expenditures	$454,937	$467,478	$316,589	$447,897	$447,436	95.7	100.0

EXPLANATORY NARRATIVE

Service Unit 103 – Criminal Justice Sales Tax 3%

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
410 Professional Services	$6,750	$7,500	$3,000	$7,500	$7,500	100.0	100.0
Total Expenditures – Service Unit 103	$6,750	$7,500	$3,000	$7,500	$7,500	100.0	100.0

Account 410 Professional Services – The voter approved 0.3% Criminal Justice Sales Tax began in 2005. 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 2009, the budgeted allocation has been reduced to $7,500.

Service Unit 623 – Personnel

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$112,621	$115,892	$81,075	$110,875	$111,732	96.4	100.8
120 Overtime	59	500	0	500	500	100.0	100.0
Total	112,680	116,392	81,075	111,375	112,232	96.4	100.8
200 Personnel Benefits	26,843	27,183	19,435	27,010	26,930	99.1	99.7
300 Supplies							
310 Office and Operating Supplies	5,175	6,000	2,984	4,000	4,000	66.7	100.0
350 Small Tools and Equipment	43	1,000	416	700	1,000	100.0	142.9
Total	5,218	7,000	3,400	4,700	5,000	71.4	106.4
400 Other Services and Charges							
410 Professional Services	10,951	2,000	910	2,000	2,000	100.0	100.0
420 Communications	2,691	3,179	1,092	2,129	1,879	59.1	88.3
430 Transportation / Training	676	1,000	320	1,000	1,000	100.0	100.0
480 Repairs and Maintenance	253	500	117	300	500	100.0	166.7
490 Miscellaneous	2,337	3,700	2,298	3,200	3,700	100.0	115.6
Total	16,908	10,379	4,737	8,629	9,079	87.5	105.2
Total Expenditures – Service Unit 623	$161,650	$160,954	$108,647	$151,714	$153,240	95.2	101.0

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is primarily due to operational needs and/or unexpected staffing interruptions

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – This line item is mainly for office supplies, consumables and printing costs for various Human Resources program booklets.

Account 350 Small Tools and Equipment – This account is used for equipment replacement, and pays for items such as calculators, office furniture and computer components.

Account 410 Professional Services – This budgeted line item is for professional labor negotiations assistance in collective bargaining for Police (YPPA), Fire (IAFF), AFSCME Local 1122 contracts and management bargaining units, plus in-service training.

Account 420 Communications – This account provides for wireless communication costs, telephone services and postage.

Account 430 Transportation/Training – The following table depicts the anticipated travel and training for 2011.

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

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

Account 490 Miscellaneous – The majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and various uncategorized items.

Service Unit 627 – Police and Fire Civil Service

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$110,902	$111,389	$80,255	$109,367	$107,127	96.2	98.0
120 Overtime	0	1,000	0	800	1,000	100.0	125.0
Total	110,902	112,389	80,255	110,167	108,127	96.2	98.2
200 Personnel Benefits	29,677	29,633	20,885	29,356	28,236	95.3	96.2
310 Office and Operating Supplies	1,605	2,200	605	1,800	2,000	90.9	111.1
400 Other Services and Charges							
410 Professional Services	72	500	18	500	500	100.0	100.0
420 Communications	1,456	2,022	1,120	1,724	1,724	85.3	100.0
430 Transportation / Training	0	1,000	0	500	1,000	100.0	200.0
480 Repairs and Maintenance	253	250	152	250	250	100.0	100.0
490 Miscellaneous	134	800	222	800	1,100	137.5	137.5
Total	1,916	4,572	1,512	3,774	4,574	100.0	121.2
Total Expenditures – Service Unit 627	$144,100	$148,794	$103,257	$145,097	$142,938	96.1	98.5
Revenues							
340 Charges for Goods and Services	$5	$6,500	$0	$0	$6,500	100.0	*
Total Revenues – Service Unit 627	$5	$6,500	$0	$0	$6,500	100.0	*

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is primarily due to operational needs and/or unexpected staffing interruptions.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – Items budgeted include office supplies and computer accessories.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as outside legal services for the Police and/or Fire Civil Service Commission or other specialty services.

Account 420 Communications – This account provides for postage and telephone services.

Account 430 Transportation/Training – The following table depicts the anticipated travel and training for 2011:

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

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

Account 490 Miscellaneous – The majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and various uncategorized items.

Revenues – Revenues consist of Civil Service exam fees.

Service Unit 628 – Charter Civil Service

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$109,045	$109,693	$78,979	$107,705	$105,509	96.2	98.0
120 Overtime	0	500	0	500	500	100.0	100.0
Total	109,045	110,193	78,979	108,205	106,009	96.2	98.0
200 Personnel Benefits	27,532	27,429	19,414	27,157	25,877	94.3	95.3
300 Supplies							
310 Office and Operating Supplies	2,632	3,500	1,244	2,500	3,500	100.0	140.0
350 Small Tools and Equipment	622	1,500	29	1,000	1,200	80.0	120.0
Total	3,254	5,000	1,274	3,500	4,700	94.0	134.3
400 Other Services and Charges							
410 Professional Services	124	1,500	37	500	1,000	66.7	200.0
420 Communications	1,350	1,808	821	1,424	1,872	103.6	131.5
430 Transportation / Training	0	1,100	0	600	1,100	100.0	183.3
440 Advertising	0	600	0	200	600	100.0	300.0
480 Repairs and Maintenance	253	400	118	250	400	100.0	160.0
490 Miscellaneous	269	1,700	542	1,250	1,700	100.0	136.0
Total	1,996	7,108	1,518	4,224	6,672	93.9	158.0
Total Expenditures – Service Unit 628	$141,826	$149,730	$101,184	$143,086	$143,258	95.7	100.1

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is primarily due to operational needs and/or unexpected staffing interruptions.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – Items budgeted include office supplies and computer accessories.

Account 350 Small Tools and Equipment – This account is used for equipment replacement, and pays for items such as calculators, office furniture and computer components.

Account 410 Professional Services – This line item 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 420 Communications – This account provides for postage and telephone services.

Account 430 Transportation/Training – The following table depicts the anticipated travel and training for 2011:

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

Account 440 Advertising – This account provides funds for extraordinary recruitment.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

Account 490 Miscellaneous – The majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and various uncategorized items.

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.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
310 Office and Operating Supplies	$0	$500	$500	$500	$500	100.0	100.0
Total Expenditures – Service Unit 629	$0	$500	$500	$500	$500	100.0	100.0

Account 310 Office and Operating Supplies – Items budgeted include office supplies and computer accessories.

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. Revenues to this fund are generated through monthly accrual assessments made for each employee in operating funds with Salaries and Wages. This activity is recorded in one service unit, 623 Personnel.

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 Compensation Reserve Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
623 Personnel	$120,005	$236,861	$136,553	$166,395	$312,477	131.9	187.8
Total Expenditures	$120,005	$236,861	$136,553	$166,395	$312,477	131.9	187.8
Revenue Summary By Service Unit							
645 Interfund Distribution	$117,392	$142,000	$110,387	$149,000	$173,000	121.8	116.1
699 General Revenues	396,498	359,841	393,885	393,885	376,490	104.6	95.6
Total Revenues	$513,890	$501,841	$504,272	$542,885	$549,490	109.5	101.2

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$22,933	$23,452	$16,737	$23,044	$23,056	98.3	7.4
200 Personnel Benefits	88,764	205,580	113,973	135,522	280,330	136.4	89.7
Sub-Total Salaries and Benefits	111,697	229,032	130,710	158,566	303,386	132.5	97.1
400 Other Services and Charges	6,381	5,600	4,172	5,600	5,700	101.8	1.8
900 Interfund Payment for Services	1,927	2,229	1,671	2,229	3,391	152.1	1.1
Total Expenditures	$120,005	$236,861	$136,553	$166,395	$312,477	131.9	100.0

EXPLANATORY NARRATIVE

Service Unit 623 – Personnel

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$22,908	$23,352	$16,737	$22,944	$22,956	98.3	100.1
120 Overtime	25	100	0	100	100	100.0	100.0
Total	22,933	23,452	16,737	23,044	23,056	98.3	100.1
200 Personnel Benefits	88,764	205,580	113,973	135,522	280,330	136.4	206.9
410 Professional Services	6,381	5,600	4,172	5,600	5,700	101.8	101.8
990 Interfund Administrative Charges	1,927	2,229	1,671	2,229	3,391	152.1	152.1
Total Expenditures – Service Unit 623	$120,005	$236,861	$136,553	$166,395	$312,477	131.9	187.8

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

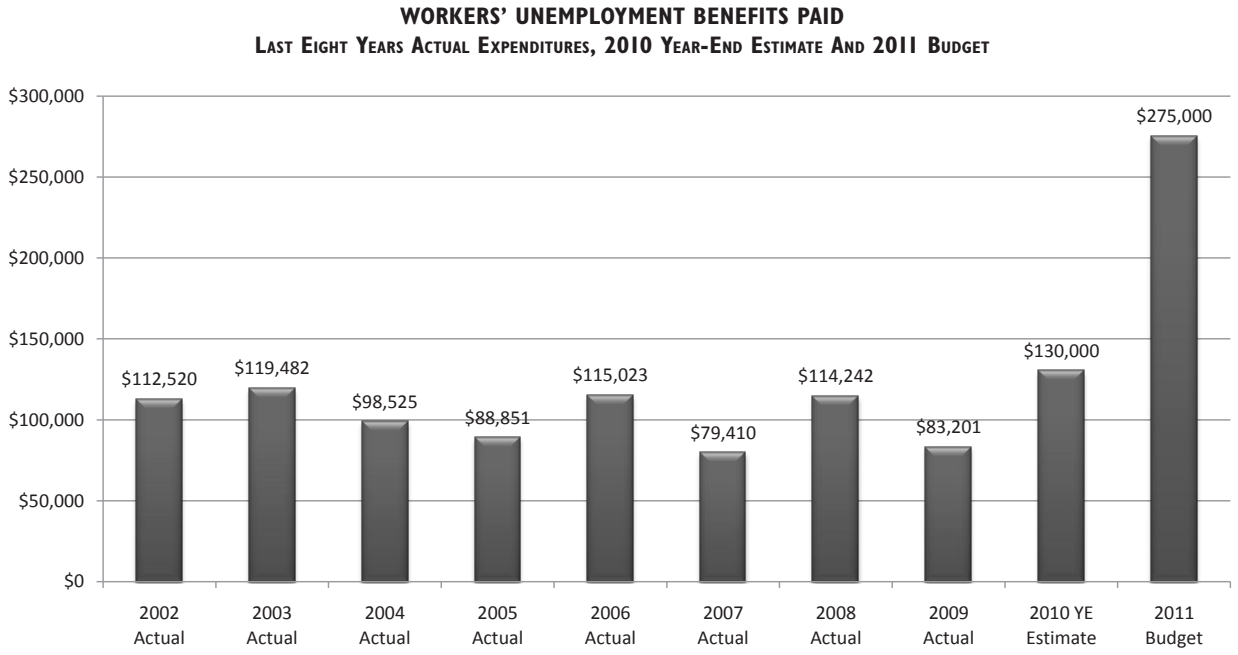
Account 120 Overtime – Overtime in this service unit is primarily due to operational needs and/or unexpected staffing interruptions.

Account 200 Personnel Benefits / Unemployment Compensation Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

This account also 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, 2011.

Account 410 Professional Services – This account pays for our third party administrator, Talx UCXpress Administrative Services.

Account 990 Interfund Administrative Charges – This expense is this service unit's share of other departments administrative services charges.



Service Unit 645 – Interfund Distribution

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
360 Miscellaneous Revenues	$117,392	$142,000	$110,387	$149,000	$173,000	121.8	116.1
Total Revenues – Service Unit 645	$117,392	$142,000	$110,387	$149,000	$173,000	121.8	116.1

Revenues – Interfund revenues are generated through monthly accrual assessments made for each employee in operating funds with Salaries and Wages. The reserve balance is stable.

Service Unit 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$396,498	$359,841	$393,885	$393,885	$376,490	104.6	95.6
Total Revenues – Service Unit 699	$396,498	$359,841	$393,885	$393,885	$376,490	104.6	95.6

Revenues – Beginning balance is the accumulated savings from prior year activity in the fund.

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 2011. The 2011 total revenue, which includes estimated contributions from operating funds, employees' payroll deductions, retiree contributions and interest earnings are projected at $10,489,085.

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Expenditure Summary By Service Unit	2009 Actual	2010 Amended Budget	2010 Actual 9/30/2010	2010 Estimated Year-End	2011 Projected Budget	% Chng From 2 to 5	% Chng From 4 to 5
623 Personnel	$9,922,099	$10,553,586	$7,268,832	$10,161,204	$10,686,761	101.3	105.2
Total Expenditures	$9,922,099	$10,553,586	$7,268,832	$10,161,204	$10,686,761	101.3	105.2
Revenue Summary By Service Unit							
645 Interfund Distribution	$8,733,566	$9,388,000	$6,900,852	$9,351,488	$9,702,325	103.4	103.8
699 General Revenues	3,963,295	3,429,769	3,425,661	3,563,208	3,540,253	103.2	99.4
Total Revenues	$12,696,862	$12,817,769	$10,326,513	$12,914,696	$13,242,578	103.3	102.5

Dept 513 Employees Health Benefit Reserve Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$100,814	$103,620	$74,153	$101,749	$100,197	96.7	0.9
200 Personnel Benefits	8,767,310	9,343,308	6,273,108	8,933,210	9,344,509	100.0	87.4
Sub-Total Salaries and Benefits	8,868,124	9,446,928	6,347,261	9,034,959	9,444,706	100.0	88.4
300 Supplies	765	4,000	3,038	1,500	4,000	100.0	0.0
400 Other Services and Charges	942,269	987,974	832,519	1,010,060	1,086,981	110.0	10.2
900 Interfund Payment for Services	110,942	114,685	86,014	114,685	151,074	131.7	1.4
Total Expenditures	$9,922,099	$10,553,586	$7,268,832	$10,161,204	$10,686,761	101.3	100.0

EXPLANATORY NARRATIVE

Service Unit 623 – Personnel

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$100,772	$102,620	$74,153	$100,749	$99,197	96.7	98.5
120 Overtime	42	1,000	0	1,000	1,000	100.0	100.0
Total	100,814	103,620	74,153	101,749	100,197	96.7	98.5
200 Personnel Benefits	8,767,310	9,343,308	6,273,108	8,933,210	9,344,509	100.0	104.6
300 Supplies							
310 Office and Operating Supplies	765	3,000	3,038	1,000	3,000	100.0	300.0
350 Small Tools and Equipment	0	1,000	0	500	1,000	100.0	200.0
Total	765	4,000	3,038	1,500	4,000	100.0	266.7
400 Other Services and Charges							
410 Professional Services	505,532	528,192	429,842	520,000	548,000	103.8	105.4
420 Communications	25	2,302	2,794	4,500	4,500	195.5	100.0
430 Transportation / Training	737	1,400	79	700	1,000	71.4	142.9
460 Insurance	435,548	453,680	399,089	479,710	527,681	116.3	110.0
480 Repairs and Maintenance	0	500	0	250	400	80.0	160.0
490 Miscellaneous	426	1,900	715	4,900	5,400	284.2	110.2
Total	942,269	987,974	832,519	1,010,060	1,086,981	110.0	107.6
990 Interfund Administrative Charges	110,942	114,685	86,014	114,685	151,074	131.7	131.7
Total Expenditures – Service Unit 623	$9,922,099	$10,553,586	$7,268,832	$10,161,204	$10,686,761	101.3	105.2

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is primarily due to operational needs and/or unexpected staffing interruptions.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Increases in this fund are attributable to medical cost inflation (estimated at 6-10%), an aging workforce with minimal turnover (including LEOFF I medical costs) and a large number of claims exceeding $35,000. In 2009, we have 28 claimants whose claims experience exceeded $35,000, which is 20% of the stop loss deductible of $175,000. Those 28 claimants incurred claims which totaled approximately $1,380,689. As of August 31, 2010 we have 13 claimants who claims experience have exceeded $35,000, or a total of approximately $1,295,152. In 2009, we had two stop loss claims and as of August 31, 2010, we have two stop loss claims.

Account 310 Office and Operating Supplies – Items budgeted include office supplies and computer accessories.

Account 350 Small Tools and Equipment – This account is used for equipment replacement, and pays for items such as calculators, office furniture and computer components.

Account 410 Professional Services – 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, 2009, the Delta Dental network and Vision Service Plan (VSP) vision network premiums.

Account 420 Communications – This account is primarily used for medical information mailings to participants in the medical plan.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other training seminars.

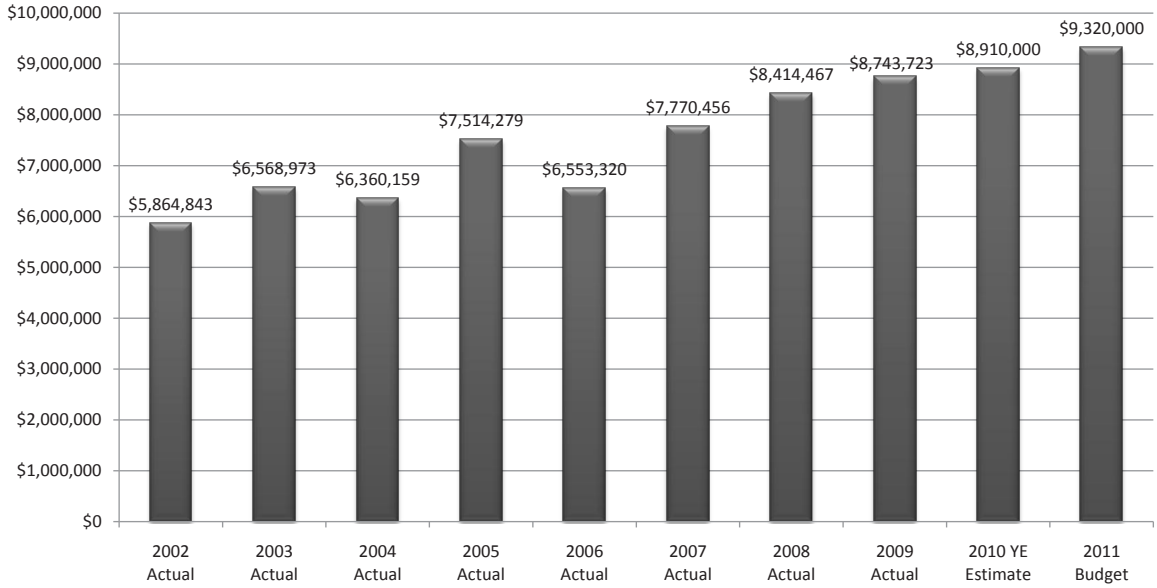
Account 460 Insurance – This line item pays for stop-loss insurance premiums.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

Account 490 Miscellaneous – The majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and various uncategorized items.

Account 990 Interfund Administrative Charges – This expense is this service unit's share of other departments administrative services charges.

WORKERS' HEALTH BENEFITS PAID (MEDICAL/DENTAL/VISION)
Last Eight Years Actual Expenditures, 2010 Year-End Estimate And 2011 Budget



Service Unit 645 – Interfund Distribution Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
360 Miscellaneous Revenues	$8,733,566	$9,388,000	$6,900,852	$9,351,488	$9,702,325	103.4	103.8
Total Revenues – Service Unit 645	$8,733,566	$9,388,000	$6,900,852	$9,351,488	$9,702,325	103.4	103.8

Revenues – 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	2009 Actual	2010 Budget	2009 vs. 2010	2011 Proposed	2010 vs. % Change 2011
LEOFF I Employees	$700.00	$714.80	$14.80	$722.79	1.1%
All Other Employees	$495.16	$531.02	$435.86	$490.93	7.6%
Dependent(s)	$438.80	$466.74	$27.94	$614.68	31.7%
Dental	$84.47	$87.85	$3.38	$84.52	3.8%

Service Unit 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$3,096,084	$2,766,769	$2,774,762	$2,774,762	$2,753,493	99.5	99.2
360 Miscellaneous Revenues	867,211	663,000	650,898	788,446	786,760	118.7	99.8
Total Revenues – Service Unit 699	$3,963,295	$3,429,769	$3,425,661	$3,563,208	$3,540,253	103.2	99.4

Revenues – Miscellaneous revenues include retired employee contributions and investment interest. The 2011 revenue budget includes $200,000 in stop loss recoveries. Stop loss recoveries are unpredictable in both occurrence and magnitude.

This reserve is below the insurance board's policy and recommendations for reserve levels for self-insured programs.

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 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 Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
623 Personnel	$1,317,593	$1,469,617	$892,001	$1,293,866	$1,352,030	92.0	104.5
Total Expenditures	$1,317,593	$1,469,617	$892,001	$1,293,866	$1,352,030	92.0	104.5
Revenue Summary By Service Unit							
645 Interfund Distribution	$1,303,825	$1,407,300	$895,769	$1,288,008	$1,108,008	78.7	86.0
699 General Revenues	1,183,032	1,175,017	1,173,860	1,190,263	1,185,406	100.9	99.6
Total Revenues	$2,486,856	$2,582,317	$2,069,629	$2,478,271	$2,293,414	88.8	92.5

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$83,902	$85,437	$60,686	$83,919	$81,769	95.7	6.1
200 Personnel Benefits	947,993	1,082,916	625,649	972,705	998,642	92.2	73.9
Sub-Total Salaries and Benefits	1,031,895	1,168,353	686,335	1,056,624	1,080,411	92.5	79.9
300 Supplies	314	5,682	3,214	1,700	5,382	94.7	0.4
400 Other Services and Charges	269,061	274,900	186,941	214,860	245,200	89.2	18.1
900 Interfund Payment for Services	16,322	20,682	15,510	20,682	21,037	101.7	1.6
Total Expenditures	$1,317,593	$1,469,617	$892,001	$1,293,866	$1,352,030	92.0	100.0

EXPLANATORY NARRATIVE

Service Unit 623 – Expenditures

Service Unit – 623 Personnel	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$83,860	$84,937	$60,686	$83,419	$81,269	95.7	97.4
120 Overtime	42	500	0	500	500	100.0	100.0
Total	83,902	85,437	60,686	83,919	81,769	95.7	97.4
200 Personnel Benefits	947,993	1,082,916	625,649	972,705	998,642	92.2	102.7
300 Supplies							
310 Office and Operating Supplies	314	5,182	3,152	1,400	4,982	96.1	355.9
350 Small Tools and Equipment	0	500	62	300	400	80.0	133.3
Total	314	5,682	3,214	1,700	5,382	94.7	316.6
400 Other Services and Charges							
410 Professional Services	208,959	205,000	126,303	151,000	176,500	86.1	116.9
420 Communications	58	0	0	0	0	*	*
430 Transportation / Training	560	1,800	0	900	1,600	88.9	177.8
460 Insurance	57,237	62,000	59,510	59,510	62,000	100.0	104.2
480 Repairs and Maintenance	253	500	199	400	500	100.0	125.0
490 Miscellaneous	1,993	5,600	930	3,050	4,600	82.1	150.8
Total	269,061	274,900	186,941	214,860	245,200	89.2	114.1
990 Interfund Administrative Charges	16,322	20,682	15,510	20,682	21,037	101.7	101.7
Total Expenditures – Service Unit 623	$1,317,593	$1,469,617	$892,001	$1,293,866	$1,352,030	92.0	104.5

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is primarily due to operational needs and/or unexpected staffing interruptions.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Expenditures for time loss payments have been reduced from 2010 to 2011 by approximately 15% due to the timely and effective handling of claims by our new third party administrator.

Account 310 Office and Operating Supplies – Items budgeted include office supplies and computer accessories.

Account 350 Small Tools and Equipment – This account is used for equipment replacement, and pays for items such as calculators, office furniture and computer components.

Account 410 Professional Services – This account is for professional, vocational, legal and administrative services connected with administration of Workers' Compensation claims. This line item includes funding for the Safety and Health Committee.

Account 420 Communications – This account provides for wireless communication costs, telephone services and postage.

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

Account 460 Insurance – This line item pays for insurance premiums.

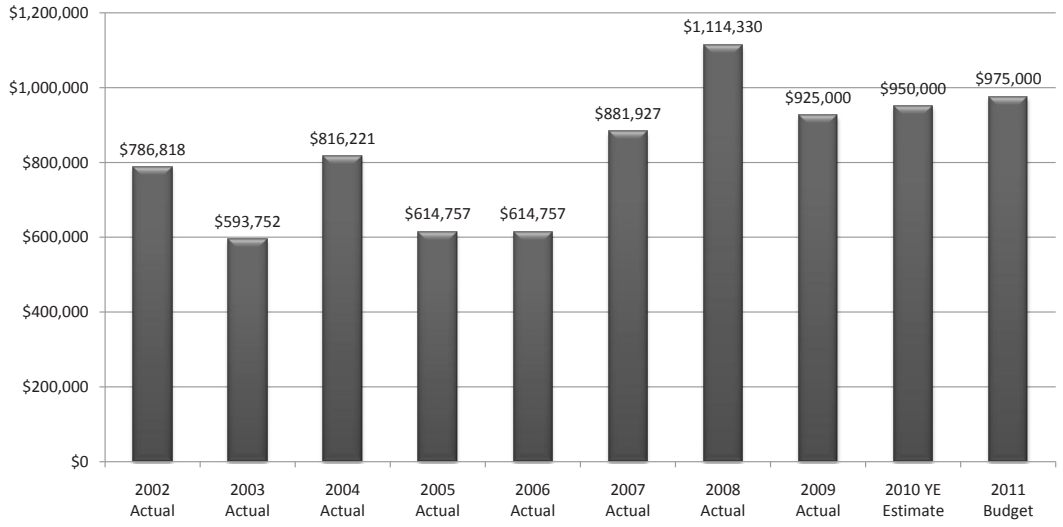
Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

Account 490 Miscellaneous – This account, along with the Professional Service Account 410, is budgeted to provide for in-service and outside training costs. This account includes funding for the Safety and Health Committee.

Account 990 Interfund Administrative Charges – This expense is this service unit's share of other departments administrative services charges.

WORKERS' COMPENSATION BENEFITS PAID

Last Eight Years Actual Expenditures, 2010 Year-End Estimate And 2011 Budget



Service Unit 645 – Interfund Distribution

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
360 Miscellaneous Revenues	$1,303,825	$1,407,300	$895,769	$1,288,008	$1,108,008	78.7	86.0
Total Revenues – Service Unit 645	$1,303,825	$1,407,300	$895,769	$1,288,008	$1,108,008	78.7	86.0

Revenues – Revenues for this fund are generated through monthly accrual assessments made for each employee in operating funds with Salaries and Wages. The 2011 rate system is anticipated to cover current year costs.

Service Unit 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$1,138,923	$1,170,017	$1,169,263	$1,169,263	$1,184,406	101.2	101.3
360 Miscellaneous Revenues	44,109	5,000	4,597	21,000	1,000	20.0	4.8
Total Revenues – Service Unit 699	$1,183,032	$1,175,017	$1,173,860	$1,190,263	$1,185,406	100.9	99.6

Revenues – This service unit includes interest revenue as well the beginning balance of accumulated savings from prior year activity in the fund.

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). The Employee Assistance Program includes the Random Drug, Alcohol Testing Program and training for the City of Yakima as required by federal law.

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) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
655 Wellness Program	$63,809	$42,349	$23,179	$41,193	$39,885	94.2	96.8
656 Employee Assistance Program	46,225	47,500	22,072	38,900	40,000	84.2	102.8
Total Expenditures	$110,034	$89,849	$45,251	$80,093	$79,885	88.9	99.7
Revenue Summary By Service Unit							
645 Interfund Distribution	$100,000	$60,000	$0	$60,000	$60,000	100.0	100.0
699 General Revenues	152,996	136,825	142,962	142,962	122,869	89.8	86.0
Total Revenues	$252,996	$196,825	$142,962	$202,962	$182,869	92.9	90.1

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
300 Supplies	$23,854	$8,300	$2,929	$3,750	$8,300	100.0	10.4
400 Other Services and Charges	79,991	76,549	36,209	70,230	66,585	87.0	83.4
600 Capital Outlays	6,189	5,000	6,113	6,113	5,000	100.0	6.3
Total Expenditures	$110,034	$89,849	$45,251	$80,093	$79,885	88.9	100.0

EXPLANATORY NARRATIVE

Service Unit 645 – Interfund Distribution

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
360 Miscellaneous Revenues	$100,000	$60,000	$0	$60,000	$60,000	100.0	100.0
Total Revenues – Service Unit 645	$100,000	$60,000	$0	$60,000	$60,000	100.0	100.0

Revenues – 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 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.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
300 Supplies							
310 Office and Operating Supplies	$227	$2,600	$265	$500	$2,600	100.0	520.0
350 Small Tools and Equipment	23,627	5,000	2,664	3,000	5,000	100.0	166.7
Total	23,854	7,600	2,929	3,500	7,600	100.0	217.1
400 Other Services and Charges							
410 Professional Services	25,105	20,000	9,765	22,059	20,000	100.0	90.7
420 Communications	160	719	68	200	755	105.0	377.6
430 Transportation / Training	1,304	1,330	0	300	1,330	100.0	443.3
480 Repairs And Maintenance	0	0	1,110	4,021	0	*	0.0
490 Miscellaneous	7,196	7,700	3,194	5,000	5,200	67.5	104.0
Total	33,765	29,749	14,137	31,580	27,285	91.7	86.4
640 Machinery and Equipment	6,189	5,000	6,113	6,113	5,000	100.0	81.8
Total Expenditures – Service Unit 655	$63,809	$42,349	$23,179	$41,193	$39,885	94.2	96.8

Account 310 Office and Operating Supplies – Items budgeted include office supplies and computer accessories.

Account 350 Small Tools and Equipment – This account is used for equipment replacement, and pays for items such as calculators, office furniture and computer components.

Account 410 Professional Services – Funds are budgeted in this line item for professional services for programs such as Health Heart, flu shots and exercise programs.

Account 420 Communications – This account provides for postage costs.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other training seminars.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

Account 490 Miscellaneous – The majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and various uncategorized items.

Account 640 Machinery and Equipment – This account pays for exercise equipment.

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 job development and training activities.

SERVICE UNIT 656 – EMPLOYEE ASSISTANCE PROGRAM

Service Unit – 656 Employee Assistance Program	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
310 Office and Operating Supplies	$0	$700	$0	$250	$700	100.0	280.0
400 Other Services and Charges							
410 Professional Services	46,225	45,500	22,072	38,000	38,000	83.5	100.0
430 Transportation / Training	0	500	0	250	500	100.0	200.0
490 Miscellaneous	0	800	0	400	800	100.0	200.0
Total	46,225	46,800	22,072	38,650	39,300	84.0	101.7
Total Expenditures – Service Unit 656	$46,225	$47,500	$22,072	$38,900	$40,000	84.2	102.8

Account 310 Office and Operating Supplies – Items budgeted include office supplies and computer accessories.

Account 410 Professional Services – Funds are budgeted in this line item for professional services for the provider of EAP assistance, required drug and alcohol testing and related training.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other training seminars.

Account 490 Miscellaneous – The majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and various uncategorized items.

Service Unit 699 – Revenues

Service Unit – 699 General Revenues	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$152,996	$136,825	$142,962	$142,962	$122,869	89.8	86.0
Total Revenues – Service Unit 699	$152,996	$136,825	$142,962	$142,962	$122,869	89.8	86.0

Revenues – Beginning balance is the accumulated savings from prior year activity in the fund.

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 Interlocal 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.

The Purchasing divisions mission statement abbreviated is "Quality Service, Responsible Public Procurement."

The only service unit in this division is:

Service Unit 632 – Purchasing

PERFORMANCE STATISTICS - CITY

Purchasing	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Bid Processes Averted YTD (utilizing interlocal agreements, State contracts and sole source procurements)	54	52	50
Formal Sealed Bids Processed (over $25,000)	21	29	30
Written Quotes Processed ($7,500 to $25,000)	81	67	70
Requisitions Received / Purchase Orders Processed (1)	612	397	350
Dollar Value of Purchase Orders Processed	$15,706,272	$12,926,821	$13,000,000
Dollar Value of Tenure Contracts Administered (2)	$10,753,237	$12,128,923	$12,500,000
Total Dollar Value of Contractual Responsibility	$26,459,509	$25,055,744	$25,500,000

(1) Decrease in number of purchase orders processed is due to wider use of Procurement Cards.
(2) Purchasing is currently administering 84 contracts that have an annual dollar value of $12,128,923. These are contracts that usually have a five-year tenure and do not include any one-time purchase contracts.

PERFORMANCE STATISTICS - COUNTY

Purchasing	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Bid Processes Averted YTD (utilizing interlocal agreements, State contracts and sole source procurements)	N/A	22	50
Formal Sealed Bids Processed (over $25,000)	N/A	25	35
Formal Sealed Written Quotes Processed ($5,000 to $25,000)	N/A	30	50
Requisitions Received / Purchase Orders Processed	N/A	37	55
Dollar Value of Purchase Orders Processed	N/A	$3,484,796	$10,000,000
Dollar Value of Tenure Contracts Administered (1)	N/A	$6,275,762	$10,000,000
Total Dollar Value of Contractual Responsibility	N/A	$9,760,558	$20,000,000

(1) Amounts do not include over half of contracts logged. Unable to retrieve data.

AUTHORIZED PERSONNEL

Class Code	Position Title	2009 Actual	2010 Amended Budget	2011 Proposed Budget
1232	City / County Procurement Manager	1.00	1.00	1.00
2231	Buyer I (1)	0.00	1.00	1.00
2233	Purchasing Assistant	1.00	1.00	1.00
2234	Buyer II (1)	0.00	1.00	1.00
11805	Senior Buyer	1.00	1.00	1.00
Total Personnel		**3.00**	**5.00**	**5.00**

(1) The City of Yakima and Yakima County consolidated their Purchasing departments in November, 2009.

BUDGET SUMMARY

Dept 019 Purchasing Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
632 Purchasing	$331,879	$432,432	$302,461	$420,163	$452,835	104.7	107.8
Total Expenditures	$331,879	$432,432	$302,461	$420,163	$452,835	104.7	107.8

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$220,525	$303,954	$220,193	$298,659	$327,460	107.7	72.3
200 Personnel Benefits	53,996	85,988	62,909	85,255	90,430	105.2	20.0
Sub-Total Salaries and Benefits	274,521	389,942	283,103	383,914	417,889	107.2	92.3
300 Supplies	8,392	14,000	7,669	12,000	11,500	82.1	2.5
400 Other Services and Charges	48,966	28,490	11,689	24,250	23,445	82.3	5.2
Total Expenditures	$331,879	$432,432	$302,461	$420,163	$452,835	104.7	100.0

EXPLANATORY NARRATIVE

Service Unit 632 – Purchasing

The 2010 budget reflected 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.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
110 Salaries And Wages	$220,525	$303,954	$220,193	$298,659	$327,460	107.7	109.6
200 Personnel Benefits	53,996	85,988	62,909	85,255	90,430	105.2	106.1
300 Supplies							
310 Office And Operating Supplies	7,388	9,000	7,669	7,000	7,000	77.8	100.0
350 Small Tools And Equipment	1,004	5,000	0	5,000	4,500	90.0	90.0
Total	8,392	14,000	7,669	12,000	11,500	82.1	95.8
400 Other Services And Charges							
410 Professional Services	34,589	5,000	0	360	0	0.0	0.0
420 Communications	2,839	5,465	2,669	4,365	4,420	80.9	101.3
430 Transportation / Training	2,866	5,325	1,712	5,325	4,825	90.6	90.6
440 Advertising	169	500	668	500	500	100.0	100.0
450 Operating Rentals And Leases	510	0	0	0	0	*	*
480 Repairs And Maintenance	411	1,000	0	1,000	1,000	100.0	100.0
490 Miscellaneous	7,581	11,200	6,641	12,700	12,700	113.4	100.0
Total	48,966	28,490	11,689	24,250	23,445	82.3	96.7
Total Expenditures – Service Unit 632	$331,879	$432,432	$302,461	$420,163	$452,835	104.7	107.8
Revenues							
330 Intergovernmental Revenues	$78,709	$205,000	$157,712	$210,200	$225,000	109.8	107.0
Total Revenues – Service Unit 632	$78,709	$205,000	$157,712	$210,200	$225,000	109.8	107.0

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of 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 about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Supplies – The supply budget is used for common supplies such as paper, filing materials, etc. and has been decreased $2,000 from the 2010 budget.

Account 350 Small Tools – – 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 amount was used to hire FCS Group to develop an implementation plan to facilitate the merge of the City and County purchasing activities. This line item has been eliminated for 2011.

Account 420 Communications – This account provides for wireless communication costs, telephone services and postage.

Account 430 Transportation/Training – This fund is used to train and certify current and new employees. Currently, the Purchasing Manager maintains CPPB and CPPO certifications, and the Buyer maintains her CPPB certification, and the Buyer I and Buyer II are in the process of qualifying to take the CPPB exam. 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	Introduction to Public Procurement – for CPPB certification
TBA	Contract Management – for CPPB certification
TBA	CPPB certification review and testing

Account 440 Advertising – This line item mainly provides for the advertising for bids on projects.

Account 450 Operating Rentals and Leases – Includes the rental or lease of equipment from outside vendors.

Account 480 Repairs & Maintenance – This is account is used to repair and maintain office equipment.

Account 490 Miscellaneous – This line item is used for registrations and to pay for a Washington State Office of State Procurement Administrative Fee increase, as well as memberships to the National Institute of Governmental Purchasing and the state chapter.

Revenues – Revenues consist of Yakima County's 50/50 split, per the Interlocal Agreement that merged the two purchasing functions.

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 2010, the City entered the social media world with the launching of official City Facebook and Twitter pages. 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 six 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) YPAC (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.

No General Fund tax revenues are expended in the Community Relations Division budget. Community Relations Division activities and operations are funded exclusively by dedicated revenue generated by cable communications system rights-of-way fees, an Access Facilities and Equipment Grant provided by Charter Communications, and other minor miscellaneous revenue sources.

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

PERFORMANCE STATISTICS

Cable Communications	2009 Actual	2010 Amended Budget
1 YCTV community programming	94 programs – 43.75 hrs	101 programs – 42.25 hrs
2 "Imported" Programming	177 programs – 143.25 hrs	165 programs – 132.75 hrs
3 Production Equipment (cameras, misc, etc.) Use by YCTV producers	123 hours per week	117 hours per week
4 Editing Equipment Use by YCTV producers	82 hours per week	77 hours per week
5 YCTV Producers Trained	37	29
6 YPAC Programming	307 programs – 392.75 hrs	314 programs – 387.25 hrs
7 Program Sales Revenue	$761	$563

These statistics reflect:

1. Number of programs and hours of community programming produced through YCTV
2. Number of programs and hours of "imported" YCTV programming, which consists of programs produced elsewhere and aired on YCTV at the request of a local community members
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
7. Revenue from sales of copies of YCTV and Y-PAC programs. The statistics compare January through September 2009 with January through September 2010.

AUTHORIZED PERSONNEL

Class Code	Position Title	2009 Actual	2010 Amended Budget	2011 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) Community Relations fund .20 FTE's in City Council (012).

BUDGET SUMMARY

Dept 125 Community Relations Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
428 Capital Improvement	$12,401	$39,000	$29,333	$39,000	$39,000	100.0	100.0
434 Cable Communications	466,106	514,948	357,707	505,448	515,454	100.1	102.0
612 Community Relations	223	7,500	2,198	6,000	7,500	100.0	125.0
Total Expenditures	$478,730	$561,448	$389,238	$550,448	$561,954	100.1	102.1
Revenue Summary By Service Unit							
434 Cable Communications	$506,318	$476,200	$389,468	$474,950	$474,950	99.7	100.0
699 General Revenues	865,516	796,951	893,104	893,604	818,106	102.7	91.6
Total Revenues	$1,371,834	$1,273,151	$1,282,572	$1,368,554	$1,293,056	101.6	94.5

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$298,796	$302,128	$223,924	$302,128	$302,791	100.2	53.9
200 Personnel Benefits	88,973	88,675	66,133	88,675	88,265	99.5	15.7
Sub-Total Salaries and Benefits	387,769	390,803	290,057	390,803	391,056	100.1	69.6
300 Supplies	29,878	54,150	11,819	30,650	54,162	100.0	9.6
400 Other Services and Charges	27,802	44,364	17,603	41,364	44,735	100.8	8.0
600 Capital Outlays	0	37,000	42,392	52,500	37,000	100.0	6.6
900 Interfund Payment for Services	33,281	35,131	27,367	35,131	35,001	99.6	6.2
Total Expenditures	$478,730	$561,448	$389,238	$550,448	$561,954	100.1	100.0

EXPLANATORY NARRATIVE

CAPITAL OUTLAY

Item	Cost	Funding Source	Justification
YPAC acquisition gear (cameras, microphones, cords, etc.)	$10,000	Franchise Fees	Improve quality and versatility of equipment used by division staff in the production of YPAC programming.
YCTV acquisition gear (cameras, microphones, cords, etc.)	8,000	Franchise Fees	Improve quality and versatility of equipment used by community producers in the production of YCTV programming.
YCTV / YPAC facility Studio "A" upgrade	15,000	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 / YPAC facility to an all digital environment.
YCTV Video on Demand Equipment	10,000	Franchise Fees and Access Television Facilities and Equipment Grant	Use of a Video on Demand server system for YCTV programming will allow it to be accessed via the City's website. Y-PAC programming is currently available through such a system.
YCTV Video Server	10,000	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.

Item	Cost	Funding Source	Justification
Editing suite upgrade	7,000	Access Television Facilities and Equipment Grant	Additional software and hardware upgrades are required in order to maximize the capabilities of the three YCTV / YPAC editing suites currently in operation.
YCTV/Y-PAC Facility Upgrade	15,000	Access Television Facilities and Equipment Grant	The YCTV/Y-PAC facility's interior spaces have not been upgraded in more than a dozen years. Attention needs to be paid to the facility in order to properly maintain it and extend its life.
Ancillary YCTV / YPAC production gear (studio lighting, wireless microphones, tripods, tape-less recorders)	7,000	Access Television Facilities and Equipment Grant	As the transition to an all digital platform for YCTV and YPAC 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 per its cable communications franchise agreement with the City. Use of Grant moneys is restricted to expenditures related to YCTV and Y-PAC equipment and facilities. Constraint has been exercised in the expenditure of Grant moneys in order to provide adequate capital funds during the remaining four years (2011 - 2014) of the Charter Communications franchise agreement, during which no Grant payments will be received.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
350 Small Tools and Equipment	$12,213	$25,000	$8,137	$12,000	$25,000	100.0	208.3
480 Repairs And Maintenance	188	2,000	0	2,000	2,000	100.0	100.0
640 Machinery and Equipment	0	12,000	21,196	25,000	12,000	100.0	48.0
Total Expenditures – Service Unit 428	$12,401	$39,000	$29,333	$39,000	$39,000	100.0	100.0

Account 350 Small Tools and Equipment – This account is used for purchase and replacement of a variety of items ranging from YCTV/Y-PAC television production equipment (microphones, cables, monitors, etc.) to office computers, supplies, and other materials needed for day-to-day operations of the Community Relations Division.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for YCTV/Y-PAC facilities and equipment.

Account 640 Machinery and Equipment – This account is used to purchase more significant equipment such as YCTV/Y-PAC video servers, studio lighting equipment, vehicles, etc.

Service Unit 434 – Cable Communications

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$298,322	$301,128	$223,672	$301,128	$301,791	100.2	100.2
120 Overtime	474	1,000	252	1,000	1,000	100.0	100.0
Total	298,796	302,128	223,924	302,128	302,791	100.2	100.2
200 Personnel Benefits	88,973	88,675	66,133	88,675	88,265	99.5	99.5
300 Supplies							
310 Office and Operating Supplies	1,428	1,750	769	1,750	1,750	100.0	100.0
320 Fuel Consumed	255	400	238	400	412	103.0	103.0
350 Small Tools and Equipment	15,759	25,000	1,933	15,000	25,000	100.0	166.7
Total	17,441	27,150	2,940	17,150	27,162	100.0	158.4
400 Other Services and Charges							
420 Communications	1,951	2,252	1,242	2,252	2,258	100.3	100.3
430 Transportation / Training	29	1,634	55	1,634	1,634	100.0	100.0
440 Advertising	0	500	0	500	500	100.0	100.0
450 Operating Rentals and Leases	17,043	17,072	8,632	17,072	17,072	100.0	100.0
470 Public Utility Services	5,591	6,856	3,757	6,856	7,221	105.3	105.3
480 Repairs and Maintenance	1,440	5,000	1,598	3,000	5,000	100.0	166.7
490 Miscellaneous	1,560	3,550	863	3,550	3,550	100.0	100.0
Total	27,615	36,864	16,147	34,864	37,235	101.0	106.8
600 Capital Outlays							
630 Improvements Other Than Building	0	5,000	0	2,500	5,000	100.0	200.0
640 Machinery and Equipment	0	20,000	21,196	25,000	20,000	100.0	80.0
Total	0	25,000	21,196	27,500	25,000	100.0	90.9
900 Interfund Payment for Services							
950 Interfund Opt Rental And Leases	3,325	2,843	2,132	2,843	4,012	141.1	141.1
960 Interfund Insurance Services	3,883	4,077	4,077	4,077	4,199	103.0	103.0
990 Interfund Administrative Charges	26,073	28,211	21,158	28,211	26,790	95.0	95.0
Total	33,281	35,131	27,367	35,131	35,001	99.6	99.6
Total Expenditures – Service Unit 434	$466,106	$514,948	$357,707	$505,448	$515,454	100.1	102.0
Revenues							
310 Taxes	$491,832	$460,000	$378,762	$460,000	$460,000	100.0	100.0
360 Miscellaneous Revenues	14,486	16,200	10,706	14,950	14,950	92.3	100.0
Total Revenues – Service Unit 434	$506,318	$476,200	$389,468	$474,950	$474,950	99.7	100.0

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – This account is used for overtime expenses in rare instances when division employees are needed to staff special events or when division staffing is depleted due to absences.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related

to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – This account is used to purchase a variety of office supplies and computer accessories.

Account 320 Fuel Consumed – This account is used to purchase fuel utilized by the two vehicles operated by the Community Relations Division.

Account 350 Small Tools and Equipment – This account is used for purchase and replacement of a variety of items ranging from YCTV/Y-PAC television production equipment (microphones, cables, monitors, etc.) to office computers, supplies, and other materials needed for day-to-day operations of the Community Relations Division.

Account 420 Communications – This account is used for wireless communication costs, telephone services, and postage.

Account 430 Transportation/Training – This account is used for staff to attend conferences and to take advantage of other training and professional development opportunities.

Account 440 Advertising – This account is primarily used to advertise special YCTV or Y-PAC programming.

Account 450 Operating Rentals and Leases – This account is used to pay lease expenses for the YCTV/Y-PAC facility, which is an asset of the City of Yakima Fire Fund. A majority of the lease expense for the YCTV/Y-PAC facility is paid for by Charter Communications as per its cable communications franchise agreement with the City.

Account 470 Public Utility Services – This account is used to pay utility costs associated with the operation of the YCTV/Y-PAC facility including power, natural gas, water, wastewater, and refuse.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for YCTV / Y-PAC facilities and equipment.

Account 490 Miscellaneous – The majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and various uncategorized items.

Account 630 Improvements Other Than Buildings – This account is used for communications equipment utilized by other City divisions and departments. Examples include fiber optic lines connecting City facilities, teleconferencing systems, and conduit used for telecommunications infrastructure.

Account 640 Machinery and Equipment – This account is used to purchase more significant equipment such as YCTV/Y-PAC video servers, studio lighting equipment, vehicles, etc.

Account 950 Interfund Operating Transfer/Rental and Leases – This account funds costs for maintenance and operation of the Community Relations Division's two vehicles.

Account 960 Interfund Insurance Services – This account is used for the Community Relations Division's share of the City's insurance cost.

Account 990 Interfund Administrative Charges – This account is used for the Community Relations Division's share of City administrative services charges.

Revenues – Revenues in this service unit are generated by a 5% franchise fee applied to Charter Communications for use of public rights-of-way, 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 minor miscellaneous sources.

Service Unit 612 – Community Relations

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

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
310 Office and Operating Supplies	$223	$2,000	$742	$1,500	$2,000	100.0	133.3
400 Other Services and Charges							
410 Professional Services	0	1,500	0	1,000	1,500	100.0	150.0
440 Advertising	0	2,000	1,436	2,500	2,000	100.0	80.0
450 Operating Rentals and Leases	0	1,000	0	500	1,000	100.0	200.0
490 Miscellaneous	0	1,000	20	500	1,000	100.0	200.0
Total	0	5,500	1,456	4,500	5,500	100.0	122.2
Total Expenditures – Service Unit 612	$223	$7,500	$2,198	$6,000	$7,500	100.0	125.0

Account 350 Small Tools and Equipment – This account is used for purchase and replacement of a variety of items directly related to the City's community relations program including computers, projectors, offices supplies, and other materials.

Account 410 Professional Services – This account is used for community relations services provided by outside vendors. Examples include developing promotional materials, conducting surveys, and preparing advertising.

Account 440 Advertising – This account is used for TV, radio, print, and other advertising for a variety of City programs and services. In 2010, funds from this account were used to support the Yakima Valley Gang Awareness Campaign.

Account 450 Operating Rentals and Leases – Includes the rental or lease of equipment from outside vendors that is used for community relations activities. Examples include venue fees and audio/visual equipment.

Account 490 Miscellaneous – The majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and various uncategorized items.

Service Unit 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$862,575	$795,951	$893,104	$893,104	$818,106	102.8	91.6
360 Miscellaneous Revenues	2,941	1,000	0	500	0	0.0	0.0
Total Revenues – Service Unit 699	$865,516	$796,951	$893,104	$893,604	$818,106	102.7	91.6

Revenues – This service unit provides accurate tracking of the status of the Community Relations Division reserve fund and includes revenue primarily generated by interest earnings on the Community Relations Division reserve fund. A significant portion of the reserve fund is made up of moneys received over the past 15 years as part of an Access Television Facilities and Equipment Grant provided by Charter Communications as per its cable communications franchise agreement with the City. Use of Grant moneys is restricted to expenditures related to YCTV and Y-PAC equipment and facilities. Community Relations reserve fund moneys not attributable to the Grant have been used in the past for communications equipment utilized by other City divisions and departments. Examples include fiber optic lines connecting City facilities, teleconferencing systems, and conduit used for telecommunications infrastructure.

Although currently unbudgeted, a portion of Community Relations Division reserve fund moneys may be utilized in 2011 for the Regional Public Safety Records Management System and/or for a major upgrade of the City website.

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 identified over $26 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 2011 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 2011 Operating Budget Fund 473, and then transferred to capital funds 476 and 478.

In conjunction with this 2011 Budget, there are two Budgeted Major Policy Issues for Council consideration:

- Asset Management Software System
- Continue Mandated Wastewater Treatment Facility Capital Improvements ($13.5 million), funded by a combination of state loans and revenue bonds

The increase in expenditures within the operation and maintenance (O & M) Fund is primarily due to increases in non-labor item costs such as fuel, utilities, chemicals, and commodities which are required by the treatment process.

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

PERFORMANCE STATISTICS

Rudkin Road Pump Station	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Million Gallons / Yr. Pumped			
Yakima	499	500	510
Union Gap	188	170	170
Total Million Gallons / Yr. Pumped	687	670	680
Pumping Costs	$72,434	$77,000	$80,000
Cost Per Million Gallons Pumped	$105	$115	$118
Debt Service and Coverage	$3,052	0	0
Wastewater Treatment			
Billion Gallons / Yr. Treated	3.66	3.60	3.60
Laboratory Tests / Month	1,100	1,150	1,200
Permitted Hydraulic Capacity (average day peak month)	21.5	21.5	21.5
Average Day Peak Month	11.94	11.94	11.94
Percent of Permit Capacity	56	56	56
Peak Day	13.31	12.52	12.52
Pounds of Organic Pollutants Treated (BOD)	10,541,552	11,000,000	11,000,000
Permitted BOD Loading (Average Day / Max. Month)	53,400	53,400	53,400
Actual Load Average Day / Max. Month	27,003	27,500	27,500
Percent of Permit Capacity	51	52	52
Pounds of Total Suspended Solids (TSS)	8,506,649	8,800,000	8,800,000
Permitted SS Loading (Average Day / Max. Month)	38,600	38,600	38,600
Actual Load Average Day / Max. Month	24,585	24,600	24,600
Percent of Permit Capacity	64	64	64
Biosolids (Dry Tons)	1,779	1,780	1,780
Treatment Costs	$4,850,260	$4,950,000	$5,050,000
Flow Treated (mg)	3,663	3,600	3,600
Cost Per Million Gallons Treated (1)	$1,324	$1,375	$1,403
Total Facility Debt Service	$3,114,934	$3,108,639	$3,209,455

(1) See Wholesale Rate, Debt Service, and Reserve Contribution Determination. 1¢ of Operations and Maintenance Resources treats 7.1 gallons of wastewater in 2011.

AUTHORIZED PERSONNEL

Class Code	Position Title	2009 Actual	2010 Amended Budget	2011 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	0.00	0.00
8312	WWTP Operator II	7.00	7.00	7.00
8313	WWTP Operator III	8.00	8.00	8.00
8321	Laboratory Technician	2.50	2.50	2.50
8322	Pretreatment Technician	3.00	3.00	3.00
8323	Pretreatment Crew Leader	2.00	2.00	2.00
8324	Environmental Compliance Specialist	1.00	1.00	1.00
8326	Laboratory Chemist	1.00	1.00	1.00
8542	Facility Maintenance Specialist	1.00	1.00	1.00
8732	Wastewater Maintenance Specialist II	13.00	13.00	13.00
8733	Wastewater Maintenance Crew Leader	9.00	9.00	9.00
11102	Utility Engineer	2.00	2.00	3.00
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
15103	WWTP Chief Operator	4.00	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 (1)		**69.50**	**69.50**	**69.50**

(1) Wastewater funds 2.60 FTE's in Engineering (041), Codes (022) and Water (474) in 2010 and will increase to 3.22 FTE's in 2011. About 8.41 and 8.59 FTE's were funded by Stormwater (441) in 2009 and 2010 respectively. This will increase to 8.84 FTE's in 2011

BUDGET SUMMARY

Dept 473 Sewer Operating Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
211 Wastewater Collection	$4,707,397	$5,156,295	$3,708,411	$4,986,177	$5,368,177	104.1	107.7
215 Rudkin Road	72,434	79,244	60,809	77,095	79,810	100.7	103.5
232 Wastewater Treatment	5,007,525	5,405,650	3,919,207	5,329,520	5,751,694	106.4	107.9
233 Wastewater Pretreatment	824,805	815,577	578,644	812,662	849,818	104.2	104.6
645 Interfund Distribution	6,254,996	6,126,489	2,871,462	6,140,089	6,727,305	109.8	109.6
Total Expenditures	$16,867,157	$17,583,255	$11,138,533	$17,345,542	$18,776,805	106.8	108.3

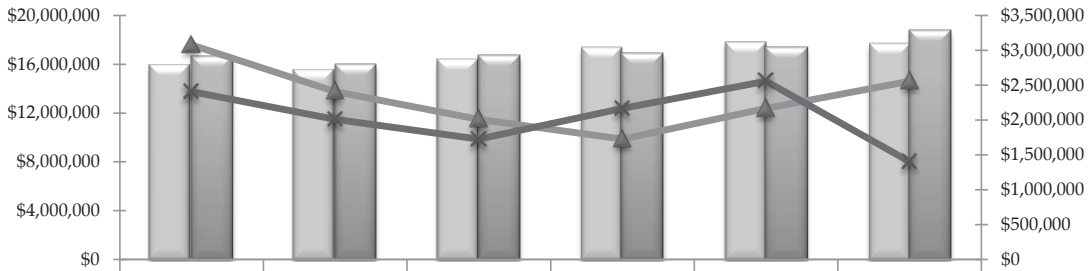
Dept 473 Sewer Operating Revenue Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
211 Wastewater Collection	$13,614,226	$13,687,000	$10,609,836	$13,998,440	$13,997,940	102.3	100.0
215 Rudkin Road	27,653	23,280	17,996	23,800	23,800	102.2	100.0
218 Capital Improvement	675,171	650,000	697,493	650,000	550,000	84.6	84.6
232 Wastewater Treatment	2,084,705	1,975,593	1,037,500	2,147,893	2,143,593	108.5	99.8
233 Wastewater Pretreatment	662,087	672,000	508,114	672,000	672,000	100.0	100.0
645 Interfund Distribution	238,640	238,641	238,641	238,641	232,939	97.6	97.6
699 General Revenues	1,734,073	1,901,396	2,184,804	2,174,099	2,562,031	134.7	117.8
Total Revenues	$19,036,556	$19,147,910	$15,294,383	$19,904,873	$20,182,303	105.4	101.4

Expenditure Summary By Types	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$3,389,740	$3,730,303	$2,587,652	$3,507,733	$3,890,218	104.3	20.7
200 Personnel Benefits	1,159,584	1,221,789	834,974	1,180,766	1,299,936	106.4	6.9
Sub-Total Salaries and Benefits	4,549,324	4,952,092	3,422,626	4,688,499	5,190,153	104.8	27.6
300 Supplies	601,575	570,393	401,504	613,418	589,780	103.4	3.1
400 Other Services and Charges	958,365	1,230,402	811,913	1,171,965	1,224,073	99.5	6.5
500 Intergov Srvcs / Other Interfund	7,799,950	7,693,937	3,871,025	7,755,437	8,262,555	107.4	44.0
600 Capital Outlays	5,276	66,716	21,716	45,000	265,000	397.2	1.4
700 Debt Service	812,244	809,152	800,611	822,752	906,850	112.1	4.8
900 Interfund Payment for Services	2,140,423	2,260,563	1,809,138	2,248,471	2,338,394	103.4	12.5
Total Expenditures	$16,867,157	$17,583,255	$11,138,533	$17,345,542	$18,776,805	106.8	100.0

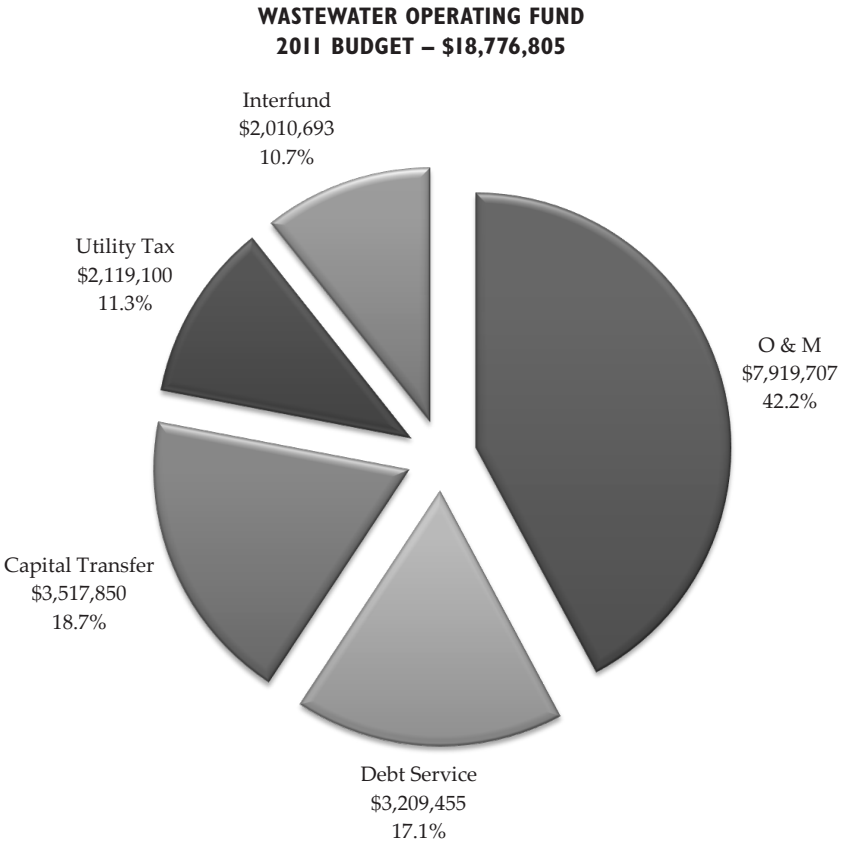
EXPLANATORY NARRATIVE

Fund 473	2010 YE Estimated Budget	2011 Proposed Budget	Increase $ (Decrease)	Increase % (Decrease)
O & M 211, 215, 232, & 233	$17,345,542	$18,776,805	$1,431,263	8.3

WASTEWATER OPERATING FUND FINANCIAL DATA



	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Proposed
Revenues	$15,913,340	$15,511,412	$16,363,569	$17,307,692	$17,735,474	$17,622,972
Expenditures	$16,581,913	$15,908,713	$16,646,483	$16,867,157	$17,345,542	$18,776,805
Beg Bal	$3,077,652	$2,409,079	$2,011,778	$1,728,864	$2,169,399	$2,559,331
End Bal	$2,409,079	$2,011,778	$1,728,864	$2,169,399	$2,559,331	$1,405,498



Service Unit 211 – Wastewater Collection

The tasks assigned to collection system personnel include: cleaning and maintaining over 335.6 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 call outs 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 ft.) of pipe each year. Through October 2010, staff cleaned a total of 907,558 feet of pipe (hydro cleaned 764,802 ft., rodded 142,756 ft.). An increase of 56,021 feet of pipe cleaned compared to the same time frame in 2009.

Another important function of the Collection Crew is to respond to emergency call-outs after-hours. Thus far during 2010, there have been only 5 emergency call outs that were determined to be the City's responsibility, and were attributed to grease, roots, and rags; down considerable from 13 in 2009. In addition, crews responded to 19 emergency call outs that were determined to be the

customer's responsibility this year, all of which were caused by plugged laterals. The continued efforts of the Collection Crews' preventative maintenance program on the sanitary sewer lines have led to the significant decrease in the number of emergency call-outs.

Other duties include assisting neighboring Wastewater districts and contractors, TV inspection of the collection system and of new developer construction, and locating stubs. About 94,927 lineal feet of pipe has been Tv'ed in 2010 to date as part of the crew's routine inspection program aimed at identifying problem areas such as voids within pipes, infiltration, etc. In addition, 5,099 feet has been Tv'ed for new construction inspections, 5,776 feet for drainage, and 1,691 for irrigation. Observation's reported for repair:

- Broken pipe 32
- Cracked pipe 195
- Manhole (I/I issue) 1
- Joint (I/I issue) 7
- Broken pipe (I/I issue) 2
- Lateral (I/I issue) 1

I/I = inflow and infiltration

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 2010, staff has rehabilitated a total of 52 manholes and conducted 4 CIPP repair projects relining a total of 1,340 feet of pipe.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$1,023,934	$1,185,779	$801,513	$1,075,496	$1,283,449	108.2	119.3
120 Overtime	5,050	12,000	3,193	12,000	12,000	100.0	100.0
130 Special Pay	6,653	15,096	3,899	7,396	7,396	49.0	100.0
140 Retirement / Termination Cashout	0	23,722	15,000	15,000	22,714	95.8	151.4
Total	1,035,637	1,236,597	823,605	1,109,892	1,325,559	107.2	119.4
200 Personnel Benefits							
200 Personnel Benefits	357,325	406,353	266,040	375,051	451,880	111.2	120.5
280 Clothing and Miscellaneous	601	1,500	381	1,500	1,500	100.0	100.0
Total	$357,926	$407,853	$266,421	$376,551	$453,380	111.2	120.4

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
300 Supplies							
310 Office and Operating Supplies	$36,939	$40,000	$24,879	$40,000	$50,000	125.0	125.0
320 Fuel Consumed	31,151	50,000	27,203	38,000	41,200	82.4	108.4
350 Small Tools and Equipment	0	2,500	524	2,500	2,500	100.0	100.0
3G0 Grouting Chemicals	13,404	13,155	4,015	15,000	20,000	152.0	133.3
Total	81,494	105,655	56,621	95,500	113,700	107.6	119.1
400 Other Services and Charges							
410 Professional Services	7,412	6,000	3,530	6,000	6,000	100.0	100.0
420 Communications	6,514	7,370	3,598	7,162	7,162	97.2	100.0
430 Transportation / Training	1,178	1,800	1,076	1,800	1,800	100.0	100.0
440 Advertising	0	200	298	300	300	150.0	100.0
450 Operating Rentals and Leases	0	2,000	0	2,000	2,000	100.0	100.0
470 Public Utility Services	27,326	35,315	15,751	33,933	35,807	101.4	105.5
480 Repairs and Maintenance	5,226	16,000	4,725	16,000	16,000	100.0	100.0
490 Miscellaneous	2,529	3,100	2,363	5,950	5,900	190.3	99.2
Total	50,185	71,785	31,340	73,144	74,969	104.4	102.5
500 Intergovernmental Services							
530 State / County Taxes and Assessment	123,090	113,000	96,256	113,000	113,000	100.0	100.0
540 Interfund Taxes and Assessments	1,974,073	1,994,500	1,494,120	2,025,000	2,025,000	101.5	100.0
Total	2,097,163	2,107,500	1,590,376	2,138,000	2,138,000	101.5	100.0
640 Machinery and Equipment	5,276	51,716	21,716	30,000	50,000	96.7	166.7
900 Interfund Payment for Services							
950 Interfund Opt Rental and Leases	144,443	180,684	136,077	180,684	194,708	107.8	107.8
960 Interfund Insurance Services	340,566	338,135	338,135	338,135	348,279	103.0	103.0
990 Interfund Administrative Charges	594,707	656,370	444,120	644,270	669,582	102.0	103.9
Total	1,079,716	1,175,189	918,332	1,163,089	1,212,569	103.2	104.3
Total Expenditures – Service Unit 211	$4,707,397	$5,156,295	$3,708,411	$4,986,177	$5,368,177	104.1	107.7
Revenues							
340 Charges for Good and Services	$13,611,924	$13,685,000	$10,502,075	$13,879,000	$13,879,000	101.4	100.0
360 Miscellaneous Revenues	2,303	2,000	107,761	119,440	118,940	5947.0	99.6
Total Revenues – Service Unit 211	$13,614,226	$13,687,000	$10,609,836	$13,998,440	$13,997,940	102.3	100.0

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime is required for emergency after-hour service calls generally for sewer back-ups.

Account 130 Special Pay – Special pay is required for "standby" for after-hour emergency service calls.

Account 140 Retirement/Termination Cashout – This account is used to cover retirement cashouts of accrued leave balances.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related

to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 280 Clothing and Miscellaneous – Items paid for from this account include clothing and personal protective equipment such as traffic vests, hard hats, and safety gloves.

Account 310 Office and Operating Supplies – Items budgeted include pipe fittings, lift station parts, manhole grade rings, and other materials for routine minor repairs.

Account 320 Fuel Consumed – This account provides for the purchase of diesel fuel and gasoline utilized by Department vehicles.

Account 350 Small Tools and Equipment – This account is used for equipment replacement, and pays for items such as calculators, office furniture and computer components (equipment purchases less than the capital asset threshold - $5,000).

Account 3G0 Grouting Chemicals – This account provides materials necessary for repair work of sanitary sewer pipes and manholes.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as consulting engineers and legal services.

Account 420 Communications – This account provides for wireless communication costs, telephone services and postage.

Account 430 Transportation/Training. – The following table lists all of the anticipated off site training functions to be attended by Wastewater Division personnel for 2011. The costs associated with these activities are budgeted in Service Units 211, 232 and 233. Training allows personnel to satisfy requirements for CEU's 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 440 Advertising – This line item provides for advertising required by the State Environmental Policy Act, bid announcements, permits, and other required notices.

Account 450 Operating Rentals and Leases – Includes the rental or lease of equipment from outside vendors.

Account 470 Public Utility Services – This line item includes electricity, natural gas, wastewater, water, refuse, stormwater.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

Account 490 Miscellaneous – The majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and various uncategorized items.

Account 530 State/County Taxes – The state excise tax applied to Wastewater revenues is budgeted in this account.

Account 540 Interfund Taxes and Assessments – This line item pays for in-lieu taxes to the General Fund based on 14% of the generated revenue.

Account 640 Capital Outlay – This fund is used to continue the purchase of safety related equipment and necessary equipment for Wastewater maintenance activities.

Account 900 Interfund Payments for Services – Expenditures are detailed as follows:

	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Rentals / M & O – Garage	$43,187	$39,428	$53,452
Rentals / Replacement – Garage	99,000	139,000	139,000
Rentals / M & O – Radios	2,256	2,256	2,256
Interfund Charges – Insurance	340,566	338,135	348,279
Interfund Charges – City Services	174,580	181,270	184,582
Interfund Charges – Utility Billing Services	420,127	475,100	485,000
Total	$1,079,715	$1,175,189	$1,212,569

Revenues – Inside City and Outside City operating revenues generate the revenues for service unit 211.

YAKIMA DOMESTIC WASTEWATER COLLECTION INVENTORY IN LINEAL FEET

Diameter	6" to 12"	>12" to 18"	>18" to 27"	>27" to 48"	Total
2009	1,511,048	122,400	101,831	29,395	1,764,674
2010	1,518,396	122,400	101,831	29,395	1,772,022
Increase	7,348	0	0	0	7,348

Service Unit 215 – Rudkin Road Pump Station

Through September 2010, total flow at Rudkin Road is down 4.64% from last year. For budget purposes, the Wastewater Division projects no change for total flow from 2010 to 2011.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$17,161	$17,976	$12,719	$17,976	$17,989	100.1	100.1
120 Overtime	845	1,600	788	1,600	1,600	100.0	100.0
140 Retirement/Termination Cashout	0	0	0	0	410	*	*
Total	18,007	19,576	13,507	19,576	19,998	102.2	102.2
200 Personnel Benefits	5,968	6,122	4,453	6,122	6,426	105.0	105.0
300 Supplies							
310 Office and Operating Supplies	1,854	2,500	4,246	2,500	2,500	100.0	100.0
320 Fuel Consumed	0	1,820	0	0	0	0.0	*
Total	1,854	4,320	4,246	2,500	2,500	57.9	100.0
400 Other Services and Charges							
420 Communications	0	332	0	0	0	0.0	*
470 Public Utility Services	18,256	19,019	13,122	19,019	19,974	105.0	105.0
480 Repairs and Maintenance	0	500	0	500	500	100.0	100.0
Total	18,256	19,851	13,122	19,519	20,474	103.1	104.9
900 Interfund Payment for Services							
950 Interfund Opt Rental and Leases	1,716	1,567	1,174	1,567	1,934	123.4	123.4
960 Interfund Insurance Services	13,144	13,801	13,801	13,801	14,215	103.0	103.0
990 Interfund Administrative Charges	13,490	14,007	10,506	14,010	14,263	101.8	101.8
Total	28,350	29,375	25,481	29,378	30,412	103.5	103.5
Total Expenditures – Service Unit 215	$72,434	$79,244	$60,809	$77,095	$79,810	100.7	103.5
Revenues							
340 Charges For Good and Services	$27,653	$23,280	$17,996	$23,800	$23,800	102.2	100.0
Total Revenues – Service Unit 215	$27,653	$23,280	$17,996	$23,800	$23,800	102.2	100.0

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime may be required to address after-hour issues with the Rudkin Road lift station.

Account 140 Retirement/Termination Cashout – This account is used to cover retirement cashouts.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – Items budgeted include items such as computer equipment and office supplies.

Account 320 Fuel Consumed – This account provides for the purchase of diesel fuel and gasoline utilized by Department vehicles.

Account 420 Communications – This account provides for telephone services.

Account 470 Public Utility Services – This line item includes electricity, water.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs as it pertains to the Rudkin Road lift station.

Account 900 Interfund Payments for Services – Expenditures are detailed as follows:

	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Rentals / M & O – Garage	$1,179	$1,030	$1,397
Rentals / Replacement – Garage	537	537	537
Interfund Charges – Insurance	13,144	13,801	14,215
Interfund Charges – City Services	13,490	14,007	14,263
Total	$28,350	$29,375	$30,412

Revenues – Revenues are received from the City of Union Gap to cover the following expenditures: (a) O & M costs (allocated to Union Gap on a prorated basis of flow), and (b) Debt service (which is contractually allocated in Yakima at 42.30%, and in Union Gap 57.70%). There is currently no active debt service at the Rudkin Road Lift Station (See 473 Revenue Chart in general narrative section at beginning.)

Service Unit 218 – Capital Improvement / LID Revenue

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
370 Proprietary / Trust Gains and Other	$675,171	$650,000	$697,493	$650,000	$550,000	84.6	84.6
Total Revenues – Service Unit 218	$675,171	$650,000	$697,493	$650,000	$550,000	84.6	84.6

Revenues – This is the revenue from Wastewater connection charges, which will ultimately be redistributed either to the 476 Fund (Wastewater Construction Fund), or the 478 Fund (Wastewater Facility Project).

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 3.7 billion gallons of sewage is treated annually at the Treatment Facility. An excess of 1,100 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 11.99 - mgd and the highest daily flow being 13.31 - mgd on August 22. It is too early

to capture the 2010 average day peak month and the highest daily flow. However, we anticipate the trend to continue in 2010 which 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 inflow (illegal connections to Wastewater).

Through September 2010, total flow to the facility is down 1.0% from 2009. During this same time period there have been decreases in Biochemical Oxygen Demand (BOD) of 4.0%; and increases in Total Suspended Solids (TSS) of 0.2%. (These amounts do not include loading from Del Monte).

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$1,831,035	$1,958,448	$1,387,759	$1,883,021	$1,971,427	100.7	104.7
120 Overtime	53,252	65,000	47,485	65,000	65,000	100.0	100.0
140 Retirement/Termination Cashout	0	0	0	0	45,079	*	*
Total	1,884,287	2,023,448	1,435,244	1,948,021	2,081,506	102.9	106.9
200 Personnel Benefits							
200 Personnel Benefits	641,128	655,836	460,699	646,115	682,719	104.1	105.7
280 Clothing and Miscellaneous	2,362	3,300	1,440	3,300	3,300	100.0	100.0
Total	643,490	659,136	462,139	649,415	686,019	104.1	105.6
300 Supplies							
310 Office and Operating Supplies	255,357	201,418	195,666	291,418	250,000	124.1	85.8
320 Fuel Consumed	31,722	30,000	18,410	30,000	30,900	103.0	103.0
350 Small Tools and Equipment	6,208	10,000	108	10,000	10,000	100.0	100.0
3B0 Bioxide Chemical	-14,742	60,000	10,402	30,000	30,000	50.0	100.0
3C0 Chemicals	229,226	145,000	105,159	140,000	140,000	96.6	100.0
Total	507,771	446,418	329,744	501,418	460,900	103.2	91.9
400 Other Services and Charges							
410 Professional Services	45,660	25,000	25,422	35,000	35,000	140.0	100.0
420 Communications	15,519	15,725	9,480	16,186	16,231	103.2	100.3
430 Transportation / Training	6,059	5,000	4,915	6,000	6,000	120.0	100.0
440 Advertising	818	500	369	500	500	100.0	100.0
450 Operating Rentals and Leases	2,432	213,000	1,792	3,000	3,000	1.4	100.0
470 Public Utility Services	639,033	634,146	480,654	723,699	864,955	136.4	119.5
480 Repairs and Maintenance	48,564	120,000	135,833	150,000	50,000	41.7	33.3
490 Miscellaneous	17,354	16,500	10,535	18,500	28,500	172.7	154.1
4D0 DOE WW Discharge Permit Fee	68,422	85,700	74,599	85,700	85,700	100.0	100.0
Total	843,862	1,115,572	743,599	1,038,585	1,089,886	97.7	104.9
530 State / County Taxes and Assessment	172,007	175,000	142,242	206,000	210,000	120.0	101.9
640 Machinery and Equipment	0	10,000	0	10,000	210,000	2100.0	2100.0
900 Interfund Payment for Services							
950 Interfund Opt Rental and Leases	104,762	100,105	75,079	100,110	117,925	117.8	117.8
960 Interfund Insurance Services	293,485	296,731	296,731	296,731	305,633	103.0	103.0
990 Interfund Administrative Charges	557,861	579,240	434,430	579,240	589,825	101.8	101.8
Total	956,108	976,076	806,240	976,081	1,013,383	103.8	103.8
Total Expenditures – Service Unit 232	$5,007,525	$5,405,650	$3,919,207	$5,329,520	$5,751,694	106.4	107.9
Revenues							
340 Charges for Good And Services	$2,000,003	$1,888,216	$951,752	$2,058,216	$2,058,216	109.0	100.0
360 Miscellaneous Revenues	6,524	9,200	7,570	11,500	7,200	78.3	62.6
370 Proprietary / Trust Gains and Other	78,177	78,177	78,177	78,177	78,177	100.0	100.0
Total Revenues – Service Unit 232	$2,084,705	$1,975,593	$1,037,500	$2,147,893	$2,143,593	108.5	99.8

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – 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 140 Retirement/Termination Cashout – This account is used to cover retirement cashouts of accrued leave balances.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 280 Clothing and Miscellaneous – Items paid for from this account include clothing and personal protective equipment such as hard hats, boots, safety shields, safety gloves, etc.

Account 310 Office and Operating Supplies – Items budgeted include office supplies, computer accessories, lab chemicals and supplies, pumps, valves, bearings, electrical components, etc.

Account 320 Fuel Consumed – This account provides for the purchase of diesel fuel and gasoline utilized by vehicles at the wastewater treatment plant for administration and operations.

Account 350 Small Tools and Equipment – This account is used for the purchase of small tools and minor equipment.

Account 3B0 and 3C0 Chemicals – This account purchases the various chemicals needed to properly operate the wastewater treatment plant.

Account 410 Professional Services – This fund provides limited professional consulting services and legal consultation with regards to permit and water quality regulations, and may include regulatory consultation for limited discharge permit issues. .

Account 420 Communications – This account provides for telephone services and postage.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other training seminars.

Account 440 Advertising – This account provides funds for required legal (SEPA, SERP, Permits) and bidding notices.

Account 450 Operating Rentals and Leases – Includes the rental or lease of equipment from outside vendors.

Account 470 Public Utility Services – This line item includes electricity, water, landfill, ditch charges, biosolids, stormwater.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

Account 490 Miscellaneous – The majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and various uncategorized items.

Account 4DO DOE WW Discharge Permit Fee – This account pays for the permit issued by the Department of Ecology for the City's wastewater discharge permit.

Account 530 State/County Taxes and Assessments – – This element includes State / County taxes and assessments. This line item reflects state excise tax on Wastewater revenues. An allocation of this tax expense is not passed on to our wholesale customers, Union Gap and Terrace Heights.

Account 640 Machinery and Equipment – This line item pays for the replacement of operating equipment.

Account 900 Interfund Payments for Services – Expenditures are detailed as follows:

	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Rentals / M & O – Garage	$54,762	$50,105	$67,925
Rentals / Replacement – Garage	50,000	50,000	50,000
Interfund Charges – Insurance	293,485	296,731	305,633
Interfund Charges – City Services	557,861	579,240	589,825
Total	$956,108	$976,076	$1,013,383

WHOLESALE RATE, DEBT SERVICE, AND RESERVE CONTRIBUTION DETERMINATION
2011 Wastewater Treatment Plant Operational Cost for Wholesale Rate Calculation

Service Unit	2010 Amended	2011 Estimate
232 Treatment (State Tax is not included)	$4,950,000	$5,050,000

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 2009 actual, projected 2010, and estimated 2011 percent allocations are indicated on the following table.

	2009 Actual	%	2010 Projected	%	2011 Estimated	%
Million Gallons Treated (Total)	3,663		3,600		3,600	
Yakima (%)	3,257	88.9	3,210	89.2	3,210	89.2
Union Gap (%)	188	5.1	170	4.7	170	4.7
Terrace Heights (%)	218	6.0	220	6.1	220	6.1
BOD Treated (lbs.) (Includes D.M.)	10,541,552		11,000,000		11,000,000	
Yakima (%)	9,700,111	92.0	10,150,000	92.3	10,150,000	92.3
Union Gap (%)	396,874	3.8	400,000	3.6	400,000	3.6
Terrace Heights (%)	444,567	4.2	450,000	4.1	450,000	4.1
TSS Treated (lbs.) (Includes D.M.)	8,506,649		8,800,000		8,800,000	
Yakima (%)	7,914,950	93.0	8,190,000	93.0	8,190,000	93.0
Union Gap (%)	252,421	3.0	260,000	3.0	260,000	3.0
Terrace Heights (%)	33,278	4.0	350,000	4.0	350,000	4.0

SHARED DEBT SERVICE

	2010 Total	2011 Total	Yakima	Union Gap	Terrace Heights
Allocation, %			87.9	8.1	4.0
Treatment Debt Service	$1,868,637	$1,854,514	$1,630,118	$150,216	$74,181
Treatment Cash Contribution			0	$81,000	$40,000
Total			$1,630,118	$231,216	$114,181

Revenues – Revenues are detailed as follows:

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

	Yakima	Union Gap	Terrace Heights
Allocation, %	87.9%	8.1%	4.0%
Charge, Per Month	$10,988	$1,013	$500
Total Yearly Allocation	$131,850	$12,150	$6,000

NOTE: The percentages presented are based on contractual allocations.

Service Unit 233 – Pretreatment

The City of Yakima's Wastewater Division's Pretreatment Program is a requirement of the City's wastewater discharge (National Pollutant Discharge Elimination System / NPDES) permit as issued by the Department of 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, SIU's, as defined in 40 CFR 403.3 (t)(i)(ii) contributing to the treatment system from within the City's jurisdiction. Further duties include monitoring, sampling, and inspecting all significant industrial users (SIU's) and minor industrial users (MIU's) discharging to the City's POTW. The City of Yakima recognizes 26 SIU's and approximately 465 MIU's. In addition, the City performs monthly sampling and monitoring of wastewater from Union Gap and Terrace Heights. Year to date for 2010 the

Pretreatment Program performed compliance inspections on 15 of the 26 SIU's. In addition, each SIU's 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 266 of the MIU's.

Each SIU is regulated through the issuance of a wastewater discharge permit. The City of Yakima is currently managing permits originally issued by Ecology until the City can write and issue permits of their own. The Pretreatment Program has issued a total of 21 of the 26 industrial wastewater discharge permits to date. Ten (10) wastewater discharge permits have been issued in 2010 for the following industries:

- Evans Fruit
- Hansen Fruit
- Frosty Packing Company (formerly Jack Frost)
- John I. Haas, Inc.
- Prentice Fruit
- Roche Fruit #13
- Roche Fruit #14
- Washington Fruit (N. 1st Ave.)
- Washington Fruit (River Rd.)
- Western Sweet Cherry Group

It is anticipated that the remaining wastewater permits will be written and issued in 2011.

The City continues to monitor businesses and industries for fat, oil and grease (FOG). Heavy FOG concentrations have the potential to cause Wastewater backups within the collection system, causing flooding of wastewater into residential homes and businesses. It also interferes with the treatment process at the POTW. The City spends an average annual amount of $300,000 to combat the problems associated with FOG's. The program focuses on educating and reinforcing best management practices (BMP's) with food service establishment personnel, particularly with the managers. Wastewater discharges are sampled for FOG's, to ensure grease traps or oil interceptors are being cleaned on a regular basis and that the FOG concentrations are below the local discharge limit. 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 backups 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. Chronic WET testing is 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. Two Acute WET tests are conducted during the months of August, September, and October. 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 the City's NPDES permit.

During 2009, the City was required to submit a Toxicity Identification/Reduction Evaluation (TI/RE) Plan to the Department of Ecology (Ecology) and perform required Toxicity Identification Evaluation (TIE) testing on its effluent. Underlying concerns with the previous WET test results prompted this additional requirement. Through stringent monitoring and sampling, Ecology determined at the first of the year, that the City's TI/RE plan was complete. Even though the "source" of underlying toxicity was never identified, no further TIE testing and monitoring was required by the City.

In 2010, 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 reevaluated 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. The Local Limit revision is pending City Council approval. During this time, the Pretreatment Program has been diligently working with both the businesses and industries most affected by this revision.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$450,754	$449,882	$314,768	$429,444	$460,630	102.4	107.3
120 Overtime	1,056	800	529	800	1,500	187.5	187.5
140 Retirement/Termination Cashout	0	0	0	0	1,024	*	*
Total	451,810	450,682	315,296	430,244	463,154	102.8	107.7
200 Personnel Benefits							
200 Personnel Benefits	152,200	148,078	101,860	148,078	153,511	103.7	103.7
280 Clothing and Miscellaneous	0	600	101	600	600	100.0	100.0
Total	152,200	148,678	101,961	148,678	154,111	103.7	103.7
300 Supplies							
310 Office and Operating Supplies	5,020	5,500	7,247	8,000	6,000	109.1	75.0
320 Fuel Consumed	5,436	8,000	3,646	5,500	6,180	77.3	112.4
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	10,456	14,000	10,893	14,000	12,680	90.6	90.6
400 Other Services and Charges							
410 Professional Services	36,541	15,000	20,370	30,000	30,000	200.0	100.0
420 Communications	2,428	2,445	1,261	2,967	2,994	122.5	100.9
430 Transportation / Training	1,678	1,000	0	1,000	1,000	100.0	100.0
440 Advertising	4,027	2,000	804	4,000	2,000	100.0	50.0
480 Repairs and Maintenance	0	750	0	750	750	100.0	100.0
490 Miscellaneous	1,388	2,000	1,417	2,000	2,000	100.0	100.0
Total	46,062	23,195	23,852	40,717	38,744	167.0	95.2
540 Interfund Taxes and Assessments	88,028	94,100	67,556	94,100	94,100	100.0	100.0
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	12,356	12,035	9,026	12,035	13,134	109.1	109.1
960 Interfund Insurance Services	3,287	3,451	3,451	3,451	3,555	103.0	103.0
990 Interfund Admin Charges	60,607	64,437	46,608	64,437	65,341	101.4	101.4
Total	76,250	79,923	59,085	79,923	82,030	102.6	102.6
Total Expenditures – Service Unit 233	$824,805	$815,577	$578,644	$812,662	$849,818	104.2	104.6
Revenues							
320 Licenses and Permits	$656,131	$672,000	$508,114	$672,000	$672,000	100.0	100.0
340 Charges For Goods And Services	5,956	0	0	0	0	*	*
Total Revenues – Service Unit 233	$662,087	$672,000	$508,114	$672,000	$672,000	100.0	100.0

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is due to weekend sampling of Terrace Heights and Union Gap, as well as whole effluent toxicity (WET) testing.

Account 140 Retirement/Termination Cashout – This account is used to cover retirement cashouts of accrued leave balances.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 280 Clothing and Miscellaneous – Items paid for from this account include clothing and personal protective equipment such as traffic vests, hard hats, and safety gloves.

Account 310 Office and Operating Supplies – Items budgeted include office supplies, computer accessories, sampling equipment and supplies.

Account 320 Fuel Consumed – This account provides for the purchase of gasoline utilized by the Pretreatment vehicles.

Account 350 Small Tools and Equipment – This account is used for the purchase of small tools and minor equipment.

Account 3C0 Chemicals – This account is used for chemicals that may be utilized in determining connections to the sanitary sewer system such as smoke/dye testing.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as consultants.

Account 420 Communications – This account provides for wireless communication costs, telephone services and postage.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other training seminars.

Account 440 Advertising – This line item provides required legal advertising for public notices of permits issued to the industries by the City.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

Account 490 Miscellaneous – The majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and various uncategorized items.

Account 540 Interfund Taxes and Assessments – This line item pays for in-lieu taxes to the General Fund based on 14% of the generated revenue.

Account 640 – Machinery and Equipment – Expenditures are detailed as follows:

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 – Expenditures are detailed as follows:

	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Rentals / M & O – Garage	$3,412	$3,091	$4,190
Rentals / Replacement – Garage	8,944	8,944	8,944
Interfund Charges – Insurance	3,287	3,451	3,555
Interfund Charges – City Services	47,613	49,437	50,341
Interfund Charges – Utility Billing Services	12,994	15,000	15,000
Total	$76,250	$79,923	$82,030

Revenues – 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 (MIU's) and significant industrial users (SIU's), Terrace Heights and Union Gap for sampling and testing performed.

Service Unit 645 – Interfund Distribution

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
500 Intergovernmental Services							
550 Interfund Subsidies	$4,522,024	$4,503,821	$2,028,336	$4,503,821	$5,006,939	111.2	111.2
560 Interfund Transfers	42,516	42,516	42,516	42,516	42,516	100.0	100.0
5C0 Connection Charge Transfers	750,000	650,000	0	650,000	650,000	100.0	100.0
5T0 Debt Coverage Transfer Terrace Hts	31,360	40,000	0	40,000	40,000	100.0	100.0
5U0 Debt Coverage Transfer Union Gap	96,852	81,000	0	81,000	81,000	100.0	100.0
Total	5,442,752	5,317,337	2,070,852	5,317,337	5,820,455	109.5	109.5
780 Intergovernmental Loans	763,096	763,323	776,921	776,922	832,156	109.0	107.1
830 Debt Service – External Ltd – Interest	49,148	45,829	23,690	45,830	74,694	163.0	163.0
Total Expenditures – Service Unit 645	$6,254,996	$6,126,489	$2,871,462	$6,140,089	$6,727,305	109.8	109.6
Revenues							
360 Miscellaneous Revenues	$5,701	$5,702	$5,702	$5,702	$0	0.0	0.0
380 Non-revenues	32,939	32,939	32,939	32,939	32,939	100.0	100.0
390 Other Financing Sources	200,000	200,000	200,000	200,000	200,000	100.0	100.0
Total Revenues – Service Unit 645	$238,640	$238,641	$238,641	$238,641	$232,939	97.6	97.6

Account 500 Intergovernmental Services – The following table details the changes that have occurred in this account from 2009 through the proposed 2011 budget.

	2009 Actual	2010 Year-End Estimate	2011 Proposed Budget
Utility Services System	$500,000	$0	$0
Operating Transfer to Capital (476 / 478)	1,630,000	2,115,000	2,615,000
Connection Charge Transfer (476 / 478)	750,000	650,000	650,000
Terrace Heights Debt Coverage Contribution (1) (478)	31,360	40,000	40,000
Union Gap Debt Coverage Contribution (1) (478)	96,852	81,000	81,000
Wastewater Treatment Plant Reserve (472)	131,850	131,850	131,850
Total	$3,140,062	$3,017,850	$3,517,850

(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.

Accounts 780 Intergovernmental Loans and 830 Debt Service/External LTD/Interest – The City has received loans for projects which require yearly principal and interest payments from the annual revenue. The following table details debt service:

	2009 Actual	2010 Year-End Estimate	2011 Proposed Budget	Maturity Date
Revenue Bonds:				
2008 Wastewater/Water (refunding 1998)	$500,167	$495,713	$499,769	09/01/2011
2003 Wastewater Series A&B	1,347,794	1,346,645	1,348,707	11/01/2023
2008 Wastewater	412,213	414,613	411,613	11/01/2027
Intergovernmental Loans				
Sewer Collection System Improvements	63,892	63,583	62,966	7/01/2012
1994 Wastewater Facility Rehabilitation	178,178	177,327	175,621	7/01/2013
1994 Wastewater Collection System Improvement	43,148	42,944	42,535	7/01/2014
1995 Headworks/Digester Rehabilitation	173,994	173,178	171,544	7/01/2015
1995 King Street Collection System	12,445	12,386	12,269	7/01/2015
2001 Fruitvale Neighborhood Water Wastewater Project	82,477	82,283	81,894	7/01/2021
2005 River Road – 16th to 40th Ave	126,692	126,399	133,015	7/01/2025
2007 Ultra Violet Disinfection	125,717	125,350	131,100	7/01/2027
2005 Yakima County SIED loan	5,701	5,702	0	6/01/2010
1992 Fruitvale Canal Wasteway Transfer	16,875	16,875	16,875	7/01/2011
1995 Fair Avenue Improvements Transfer	25,641	25,641	25,641	7/01/2015
Total	$3,114,934	$3,108,639	$3,209,455	

Revenues – Revenues consist of residual equity and operating transfers.

Service Unit 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$1,728,864	$1,898,696	$2,169,399	$2,169,399	$2,559,331	134.8	118.0
360 Miscellaneous Revenues	2,709	2,700	1,959	4,700	2,700	100.0	57.5
390 Other Financing Sources	2,500	0	13,447	0	0	*	*
Total Revenues – Service Unit 699	$1,734,073	$1,901,396	$2,184,804	$2,174,099	$2,562,031	134.7	117.8

Revenues – Revenues consist of contributions by Yakima, Union Gap, and Terrace Heights, as well as the sale of fixed assets and salvage

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	2009 ACTUAL	2010 AMENDED BUDGET	2010 ACTUAL 9/30/2010	2010 ESTIMATED YEAR-END	2011 PROJECTED BUDGET	% CHNG FROM 2 TO 5	% CHNG FROM 4 TO 5
218 Capital Improvement	$19,697	$50,000	$0	$50,000	$50,000	100.0	100.0
238 Capital Improvement	314,256	0	799	800	0	*	0.0
TOTAL EXPENDITURES	$333,953	$50,000	$799	$50,800	$50,000	100.0	98.4
REVENUE SUMMARY BY SERVICE UNIT							
238 Capital Improvement	$19,430	$18,150	$13,613	$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	659,848	498,662	477,175	478,175	577,875	115.9	120.9
TOTAL REVENUES	$811,128	$648,662	$622,638	$628,175	$727,875	112.2	115.9

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
EXPENDITURE SUMMARY BY TYPE	2009 ACTUAL	2010 AMENDED BUDGET	2010 ACTUAL 9/30/2010	2010 ESTIMATED YEAR-END	2011 PROJECTED BUDGET	% CHNG FROM 2 TO 5	% OF TOTAL
400 Other Services and Charges	$19,697	$50,000	$0	$50,000	$50,000	100.0	100.0
600 Capital Outlays	314,256	0	799	800	0	*	0.0
TOTAL EXPENDITURES	$333,953	$50,000	$799	$50,800	$50,000	100.0	100.0

EXPLANATORY NARRATIVE

Service Unit 218 – Capital Improvement

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
480 Repairs and Maintenance	$19,697	$50,000	$0	$50,000	$50,000	100.0	100.0
Total Expenditures – Service Unit 218	$19,697	$50,000	$0	$50,000	$50,000	100.0	100.0

Account 480 Repair and Maintenance – This fund is a contingency for major facility repairs, industrial coating, or minor equipment replacement.

Service Unit 238 – Capital Improvement

Service Unit - 238 Capital Improvement	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
650 Construction Projects	$314,256	$0	$799	$800	$0	*	0.0
Total Expenditures - Srv Unt 238	$314,256	$0	$799	$800	$0	*	0.0
Revenues							
340 Charges for Goods and Services	$19,430	$18,150	$13,613	$18,150	$18,150	100.0	100.0
Total Revenues – Service Unit 238	$19,430	$18,150	$13,613	$18,150	$18,150	100.0	100.0

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

Service Unit 645 – Interfund Distribution

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 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 – Service Unit 645	$131,850	$131,850	$131,850	$131,850	$131,850	100.0	100.0

Revenues – This is the City of Yakima's share to the yearly fund contribution.

Service Unit 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$657,848	$496,662	$477,175	$477,175	$577,375	116.3	121.0
360 Miscellaneous Revenues	2,000	2,000	0	1,000	500	25.0	50.0
Total Revenues – Service Unit 699	$659,848	$498,662	$477,175	$478,175	$577,875	115.9	120.9

Revenues – Interest from investments.

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 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) 2009 ACTUAL	(2) 2010 AMENDED BUDGET	(3) 2010 ACTUAL 9/30/2010	(4) 2010 ESTIMATED YEAR-END	(5) 2011 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % CHNG FROM 4 TO 5
218 Capital Improvement	$55,057	$3,685,000	$355,999	$1,385,400	$4,280,000	116.2	308.9
TOTAL EXPENDITURES	$55,057	$3,685,000	$355,999	$1,385,400	$4,280,000	116.2	308.9
REVENUE SUMMARY BY SERVICE UNIT							
218 Capital Improvement	$1,271,000	$1,386,000	$683,350	$1,501,350	$1,386,000	100.0	92.3
699 General Revenues	2,707,557	3,074,322	3,923,499	3,923,499	4,039,449	131.4	103.0
TOTAL REVENUES	$3,978,557	$4,460,322	$4,606,849	$5,424,849	$5,425,449	121.6	100.0

EXPENDITURE SUMMARY BY TYPE	(1) 2009 ACTUAL	(2) 2010 AMENDED BUDGET	(3) 2010 ACTUAL 9/30/2010	(4) 2010 ESTIMATED YEAR-END	(5) 2011 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % OF TOTAL
400 Other Services and Charges	$7,008	$330,000	$149,257	$200,000	$300,000	90.9	7.0
600 Capital Outlays	48,049	3,355,000	206,742	1,185,400	3,980,000	118.6	93.0
TOTAL EXPENDITURES	$55,057	$3,685,000	$355,999	$1,385,400	$4,280,000	116.2	100.0

EXPLANATORY NARRATIVE

Service Unit 218 – Capital Improvement

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
400 Other Services And Charges Y							
410 Professional Services	$0	$200,000	$0	$50,000	$300,000	150.0	600.0
480 Repairs And Maintenance	7,008	130,000	149,257	150,000	0	0.0	0.0
Total	7,008	330,000	149,257	200,000	300,000	90.9	150.0
600 Capital Outlays							
630 Improvements Other Than Building	49,379	50,000	0	50,000	100,000	200.0	200.0
640 Machinery and Equipment	0	750,000	0	200,000	1,000,000	133.3	500.0
650 Construction Projects	-1,330	2,555,000	206,742	935,400	2,880,000	112.7	307.9
Total	48,049	3,355,000	206,742	1,185,400	3,980,000	118.6	335.8
Total Expenditures – Service Unit 218	$55,057	$3,685,000	$355,999	$1,385,400	$4,280,000	116.2	308.9
Revenues							
390 Other Financing Sources	$1,271,000	$1,386,000	$683,350	$1,501,350	$1,386,000	100.0	92.3
Total Revenues – Service Unit 218	$1,271,000	$1,386,000	$683,350	$1,501,350	$1,386,000	100.0	92.3

Account 410 Professional Services – This account is used for Professional Services and unanticipated or unforeseen expenditures that might arise.

Account 480 Repairs and Maintenance – This account contains maintenance contracts, direct repair costs for equipment and wastewater mains.

Account 600 Capital Outlays – This account consists of the following:

Fund 476 – Sewer Construction	2011 Capital Budget
Unassigned Improvements / Repairs	$300,000
Project 2228 Congdon Sewer Main	750,000
Project 2234 Neighborhood Wastewater Improvements	300,000
Project 2261 Automated Meter Reading	1,000,000
Project 2264 Speedway / Race St. (engineering design)	1,500,000
Project 2297 Willow/Swan Extension	130,000
TOTAL SEWER CONSTRUCTION	$3,980,000

Revenues – Revenues include a capital transfer from 473 Wastewater Operating Fund, and investment / reserve interest. The Wastewater Connection Charge (WCC) is divided between the 476 Fund and 478 Fund.

Development in the North and West Yakima city limits and urban growth areas continue 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 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$2,705,557	$3,072,322	$3,923,499	$3,923,499	$4,039,449	131.5	103.0
360 Miscellaneous Revenues	2,000	2,000	0	0	0	0.0	*
Total Revenues – Service Unit 699	$2,707,557	$3,074,322	$3,923,499	$3,923,499	$4,039,449	131.4	103.0

Revenues – No interest from investments are anticipated in this Service Unit for 2011.

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, Biosolids Management Plan, and other planning documents. The 2011 budget includes significant continued expenditures for the first and second phases of mandated facility improvements, rehabilitation, and professional services related to construction activities in the vicinity of the Treatment Facility.

The service units in this division are:

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

BUDGET SUMMARY

Dept 478 Wastewater Facility Project Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2009	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
238 Capital Improvement	$3,512,377	$3,951,867	$2,111,794	$3,483,096	$13,260,000	335.5	380.7
Total Expenditures	$3,512,377	$3,951,867	$2,111,794	$3,483,096	$13,260,000	335.5	380.7
Revenue Summary By Service Unit							
238 Capital Improvement	$1,352,212	$1,500,000	$200,000	$1,500,000	$14,000,000	933.3	933.3
699 General Revenues	5,983,009	1,740,862	3,822,845	3,822,845	1,839,749	105.7	48.1
Total Revenues	$7,335,221	$3,240,862	$4,022,845	$5,322,845	$15,839,749	488.8	297.6

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2009	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
400 Other Services and Charges	$52,595	$1,128,271	$101,740	$660,000	$1,160,000	102.8	8.8
600 Capital Outlays	3,459,781	2,823,596	2,010,054	2,823,096	12,100,000	428.5	91.3
Total Expenditures	$3,512,377	$3,951,867	$2,111,794	$3,483,096	$13,260,000	335.5	100.0

EXPLANATORY NARRATIVE

The majority of the capital budget is for construction of facility improvements. Projected revenue is derived from Wastewater Connection Charges (WCC), contracts, operating transfers, investment interest, and Terrace Heights / Union Gap local share of cash.

Service Unit 238 – Capital Improvement

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2009	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
410 Professional Services	$52,595	$1,128,271	$101,740	$660,000	$1,160,000	102.8	175.8
600 Capital Outlays							
620 Buildings	20,097	39,900	28,886	39,900	0	0.0	0.0
630 Improvements Other Than Building	1,491	50,500	100	50,000	100,000	198.0	200.0
640 Machinery And Equipment	0	50,000	0	50,000	0	0.0	0.0
650 Construction Projects	3,438,194	2,683,196	1,981,067	2,683,196	12,000,000	447.2	447.2
Total	3,459,781	2,823,596	2,010,054	2,823,096	12,100,000	428.5	428.6
Total Expenditures – Service Unit 238	$3,512,377	$3,951,867	$2,111,794	$3,483,096	$13,260,000	335.5	380.7
Revenues							
380 Nonrevenues	$0	$0	$0	$0	$12,000,000	*	*
390 Other Financing Sources	1,352,212	1,500,000	200,000	1,500,000	2,000,000	133.3	133.3
Total Revenues – Service Unit 238	$1,352,212	$1,500,000	$200,000	$1,500,000	$14,000,000	933.3	933.3

Account 410 Professional Services – This account is used for Services related to the Counties Floodplain Management Plan Project 2101, continued NPDES / TMDL Services Project 2267 (permit and water clean up plan participation, continuation of the Wastewater Comprehensive Plan update Project 2268 and professional services.

Fund 478 – Wastewater Facility Project	2011 Capital Budget
Professional Services	$10,000
Project 2267 NPDES/TMDL implementation	1,000,000
Project 2268 WW Comprehensive Plan Update	150,000
Total Professional Services	$1,160,000

Account 600 Capital Outlays – The 2011 project budget consists of the following

Fund 478 – Wastewater Facility Project	2011 Capital Budget
Project 2254 Security Upgrades	$100,000
Project 2305 New Secondary Clarifier and Flow Distribution (see Policy Issue)	4,000,000
Project 2306 Power Distribution Upgrades (see Policy Issue)	1,500,000
Project 2307 Biogas Enhancements (see Policy Issue)	4,500,000
Project 2308 Biosolids Improvements (see Policy Issue)	2,000,000
Total Wastewater Facility Project	$12,100,000

Revenues – The 2011 estimate consists of debt coverage participation from Union Gap and Terrace

Heights; Capital and Connection Charges transfers from the 473 Wastewater Operating Fund and from new state or federal loans and/or bonds (see policy issue)

Service Unit 699 – General Revenues

Service Unit – 699 General Revenues	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2009	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$5,956,519	$1,735,862	$3,822,845	$3,822,845	$1,839,749	106.0	48.1
360 Miscellaneous Revenues	26,490	5,000	0	0	0	0.0	*
Total Revenues – Service Unit 699	$5,983,009	$1,740,862	$3,822,845	$3,822,845	$1,839,749	105.7	48.1

Revenues – No interest from investments are anticipated in this Service Unit for 2011.

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 National Pollutant Discharge Elimination System (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 2013, the city is required to complete UIC well assessments. The purpose of the well assessment is to evaluate potential risks to ground water from the use of UIC wells, commonly known as drywells. Additional assessment, treatment and monitoring will also be required in future years. Each of these requirement components will impact future stormwater 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 2011, the total authorized personnel funded by this division is 8.84 FTE's. 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 3.84 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 3.19 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 (0.65 FTE).

BUDGET SUMMARY

Dept 441 Stormwater Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
213 Drainage	$972,880	$1,601,887	$953,737	$1,477,576	$1,635,207	102.1	110.7
645 Interfund Distribution	665,000	590,000	415,000	590,000	590,000	100.0	100.0
Total Expenditures	$1,637,880	$2,191,887	$1,368,737	$2,067,576	$2,225,207	101.5	107.6
Revenue Summary By Service Unit							
213 Drainage	$1,773,236	$2,100,000	$1,610,136	$2,034,738	$2,101,200	100.1	103.3
699 General Revenues	338,285	346,023	473,640	473,640	440,802	127.4	93.1
Total Revenues	$2,111,521	$2,446,023	$2,083,776	$2,508,378	$2,542,002	103.9	101.3

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$444,404	$593,601	$352,482	$557,639	$553,659	93.3	24.9
200 Personnel Benefits	140,690	187,815	108,704	168,098	165,249	88.0	7.4
Sub-Total Salaries and Benefits	585,094	781,416	461,186	725,738	718,908	92.0	32.3
300 Supplies	43,647	50,000	31,888	55,300	55,300	110.6	2.5
400 Other Services and Charges	19,733	96,122	18,741	98,765	169,129	176.0	7.6
500 Intergov Srvcs / Other Interfund	848,308	871,668	511,414	795,092	847,272	97.2	38.1
600 Capital Outlays	0	12,000	0	12,000	12,000	100.0	0.5
900 Interfund Payment for Services	141,097	380,681	345,509	380,681	422,598	111.0	19.0
Total Expenditures	$1,637,880	$2,191,887	$1,368,737	$2,067,576	$2,225,207	101.5	100.0

EXPLANATORY NARRATIVE

The operations crew cleaned and collected inventory data for 3,542 stormwater devices in 2009. During 2010 the crews will clean and inventory approximately 1,700 stormwater devices and clean and inventory 55 miles of pipeline. The operations crew has inventoried 80% of the catch basins and surface inlets to the City of Yakima's stormwater system. In the spring of 2010 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 additional cleaning, root removal and maintenance repairs of the lines and manholes. This crew is also meeting the mandated component of the NPDES permit to "locate and address illicit discharges to the stormwater system". Two property owners were notified of illicit connections or discharges to the stormwater system. The Wastewater Pretreatment 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 33 stormwater drainage plans by the end of 2010. The wastewater utility crew unburied and raised 96 UIC manhole covers in 2010.

The 2011 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 Intergovernmental 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 Intergovernmental 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) was proposed in the 2010 Policy Issue and approved by City Council. Expenditures detailed in the 2011 budget are based on the approved rate.

Service Unit 213 – Surface Drainage Collection

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$443,351	$592,101	$350,498	$554,139	$549,135	92.7	99.1
120 Overtime	520	1,500	684	1,500	1,500	100.0	100.0
130 Special Pay	533	0	1,300	2,000	2,000	*	100.0
140 Retirement / Termination Cashout	0	0	0	0	1,024	*	*
Total	444,404	593,601	352,482	557,639	553,659	93.3	99.3
200 Personnel Benefits	140,690	187,815	108,704	168,098	165,249	88.0	98.3
300 Supplies							
310 Office and Operating Supplies	24,319	30,000	13,671	30,000	30,000	100.0	100.0
320 Fuel Consumed	19,328	20,000	18,216	25,300	25,300	126.5	100.0
Total	$43,647	$50,000	$31,888	$55,300	$55,300	110.6	100.0

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
400 Other Services and Charges							
410 Professional Services	$2,129	$70,000	$1,857	$70,000	$140,000	200.0	200.0
420 Communications	1,126	476	1,149	1,476	476	100.0	32.2
430 Transportation / Training	0	500	30	500	500	100.0	100.0
450 Operating Rentals and Leases	0	4,000	0	4,000	4,000	100.0	100.0
470 Public Utility Services	148	147	114	147	154	105.0	105.0
490 Miscellaneous	2,922	6,000	1,926	6,000	6,000	100.0	100.0
4D0 DOE WW Discharge Permit Fee	13,408	15,000	13,663	16,643	18,000	120.0	108.2
Total	19,733	96,122	18,741	98,765	169,129	176.0	171.2
500 Intergovernmental Services							
510 Intergovernment Professional Svs	164,880	252,068	73,191	171,000	220,272	87.4	128.8
530 State / County Taxes & Assessment	18,428	29,600	23,223	34,092	37,000	125.0	108.5
Total	183,308	281,668	96,414	205,092	257,272	91.3	125.4
640 Machinery and Equipment	0	12,000	0	12,000	12,000	100.0	100.0
900 Interfund Payment for Services							
950 Interfund Opt Rental and Leases	62,692	74,229	55,671	74,229	93,510	126.0	126.0
960 Interfund Insurance Services	25,000	40,000	40,000	40,000	41,200	103.0	103.0
980 Interfund Garage / Plant Charges	0	200,000	200,000	200,000	200,000	100.0	100.0
990 Interfund Administrative Charges	53,405	66,452	49,838	66,452	87,888	132.3	132.3
Total	141,097	380,681	345,509	380,681	422,598	111.0	111.0
Total Expenditures – Service Unit 213	$972,880	$1,601,887	$953,737	$1,477,576	$1,635,207	102.1	110.7
Revenues							
330 Intergovernmental Revenues	$108,682	$100,000	$83,003	$128,000	$81,200	81.2	63.4
340 Charges For Goods And Services	21,564	0	4,777	12,738	0	*	0.0
360 Miscellaneous Revenues	1,642,990	2,000,000	1,522,356	1,894,000	2,020,000	101.0	106.7
Total Revenues – Service Unit 213	$1,773,236	$2,100,000	$1,610,136	$2,034,738	$2,101,200	100.1	103.3

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is primarily due to emergency calls from localized flooding during storm events or snow melt.

Account 130 Special Pay – The area that requires special pay frequently is standby coverage during weekends.

Account 140 Retirement/Termination Cashout – This account is used to cover retirement cashouts.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office & Operating Supplies – Operating supplies are primarily replacement grates and materials to repair / replace broken storm drain infrastructure that present a hazard to the public.

Account 320 Fuel Consumed – This account provides for the purchase of diesel fuel and gasoline utilized by Stormwater vehicles.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as contracted repairs to the system, legal, and consulting services required to implement the stormwater permit process and interlocal 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.

Account 420 Communications – This account provides for telephone services and postage.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other training seminars.

Account 450 Operating Rentals and Leases – Includes the rental or lease of equipment from outside vendors.

Account 470 Public Utility Services – This line item is for electricity.

Account 490 Miscellaneous – The majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and various uncategorized items.

Account 4D0 DOE Stormwater Permit Fee – The Ecology Discharge Permit is paid from this account.

Account 510 Intergovernmental Professional Services – This account includes the fees paid to Yakima County for providing "Regional administration" services as included in the interlocal agreement and billing services.

Account 530 State/County Taxes and Assessments – This line item pays state business and occupation tax.

Account 640 Machinery and Equipment – This account is used for Stormwater testing equipment.

Account 950 Interfund Operating Transfer/Rental and Leases – This account funds costs for maintenance and operation of department vehicles.

Account 960 Interfund Insurance Services – This expense is this service unit's share of the risk management fund.

Account 980 Interfund Garage/Plant Charges – Rental charges for facilities.

Account 990 Interfund Administrative Charges – This expense is this service unit's share of other departments administrative services charges.

Revenues – Revenues consist of Stormwater assessment charges.

Service Unit 645 Interfund Distribution

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
550 Interfund Subsidies	$665,000	$590,000	$415,000	$590,000	$590,000	100.0	100.0
Total Expenditures – Service Unit 645	$665,000	$590,000	$415,000	$590,000	$590,000	100.0	100.0

Account 550 Interfund Subsidies – The 2011 budget includes the following: a capital transfer to Stormwater Capital Fund and the reimbursement to the Wastewater and Street Funds.

Service Unit 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$338,285	$346,023	$473,640	$473,640	$440,802	127.4	93.1
Total Revenues – Service Unit 699	$338,285	$346,023	$473,640	$473,640	$440,802	127.4	93.1

Revenues – The majority of revenue is from the stormwater rate of $43 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, revenue is expected from Department of Ecology Stormwater Mapping Grant that was awarded in 2008 to the City of Yakima. Seventy-five percent of funds expended for inventory data collection are eligible for reimbursement.

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 Underground Injection Control (UIC) and National Pollutant Discharge Elimination System (NPDES) permit may substantially increase future rate levels as treatment and pre-treatment components are required for existing stormwater facilities.

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 may require acquiring private property to construct a stormwater detention swale. Design work will continue in 2011. 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 service units in this division are:

SERVICE UNIT 218 – CAPITAL IMPROVEMENT
SERVICE UNIT 699 – GENERAL REVENUES

BUDGET SUMMARY

DEPT 442 STORMWATER CAPITAL	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2009	2010 AMENDED	2010 ACTUAL	2010 ESTIMATED	2011 PROJECTED	% CHNG FROM	% CHNG FROM
EXPENDITURE SUMMARY BY SERVICE UNIT	ACTUAL	BUDGET	9/30/2010	YEAR-END	BUDGET	2 TO 5	4 TO 5
218 Capital Improvement	$47,369	$368,040	$271,912	$315,000	$644,794	175.2	204.7
TOTAL EXPENDITURES	$47,369	$368,040	$271,912	$315,000	$644,794	175.2	204.7
REVENUE SUMMARY BY SERVICE UNIT							
218 Capital Improvement	$440,000	$434,781	$175,000	$434,781	$654,794	150.6	150.6
699 General Revenues	127,244	244,744	519,874	519,874	639,655	261.4	123.0
TOTAL REVENUES	$567,244	$679,525	$694,874	$954,655	$1,294,449	190.5	135.6

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
400 Other Services and Charges	$24,321	$25,000	-$364	$25,000	$25,000	100.0	3.9
600 Capital Outlays	23,048	343,040	272,276	290,000	619,794	180.7	96.1
Total Expenditures	$47,369	$368,040	$271,912	$315,000	$644,794	175.2	100.0

EXPLANATORY NARRATIVE

Service Unit 218 – Capital Improvement

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
410 Professional Services	$24,321	$25,000	($364)	$25,000	$25,000	100.0	100.0
600 Capital Outlays							
630 Improvements Other Than Building	0	70,000	0	70,000	0	0.0	0.0
650 Construction Projects	23,048	273,040	272,276	220,000	619,794	227.0	281.7
Total	23,048	343,040	272,276	290,000	619,794	180.7	213.7
Total Expenditures – Service Unit 218	$47,369	$368,040	$271,912	$315,000	$644,794	175.2	204.7
Revenues							
330 Intergovernmental Revenues	$0	$84,781	$0	$84,781	$304,794	359.5	359.5
390 Other Financing Sources	440,000	350,000	175,000	350,000	350,000	100.0	100.0
Total Revenues – Service Unit 218	$440,000	$434,781	$175,000	$434,781	$654,794	150.6	150.6

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as appraisal of property prior to acquisition, legal or consultant assistance required to implement stormwater capital projects.

Account 650 Construction Projects – The projects included in this budget are:

- Continued design work and possible property acquisition for Fair and Nob Hill.
- Low Impact Development Demonstration Project on 'J' Street.
- Capital facility projects to address localized flooding or water quality issues.

Revenues – Revenues include a $350,000 transfer from the Stormwater Operating Fund (441), a $10,000 Department of Ecology Grant that awarded for a stormwater Low Impact Development demonstration project constructed on 'J' Street between 16th Avenue and 20th Avenue and $294,794 Municipal Stormwater Capacity Grant from the Department of Ecology.

Service Unit 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$127,244	$244,744	$519,874	$519,874	$639,655	261.4	123.0
Total Revenues – Service Unit 699	$127,244	$244,744	$519,874	$519,874	$639,655	261.4	123.0

Revenues – There are no revenues budgeted to come into this service unit in 2011.

WATER – 474

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

DEFINITION

The Water / Irrigation Division is responsible for the treatment and delivery of a potable water supply of sufficient quantity and quality to meet domestic, commercial, industrial, irrigation needs within the system planning area, as well as fire suppression requirements. Water demand 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 where it is treated to meet state and federal drinking water standards. Seasonal supply capabilities are provided by the Kissel, Kiwanis, and Airport wells. A new well at Gardner Park will be fully operational in 2011.

There are several issues on the immediate horizon that will 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 began in April 2010.

The costs of several of the chemicals used in the water process have increased significantly over the last few years. Caustic Soda used for pH adjustment, Fluoride, Aluminum Chlorhydrate used for coagulation, and salt used to generate chlorine, have increased some 70% over the past five years. These increases have resulted in higher operational costs.

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 2007 water efficiency rules places an emphasis on non-revenue produced or unaccounted for, water, more efficient water use (conservation) including implementation of water meter calibration standards. Non-revenue producing water must be less than 10% of a three year average of total production and reported annually. In January of 2009, the City Council adopted two water efficiency goals and 6 water efficiency measures.

Automated Meter Reading

In July of 2009 Council approved an interlocal agreement with Selah, Nob Hill Water Association and Yakima County to cooperatively conduct an Upper Valley Automated Meter Reading Evaluation. Council also adopted a policy issue with the 2010 budget to move the city to Automated Meter Reading. The Evaluation has been completed and the 2011 budget includes funds to begin the process of moving toward Automated Meter Reading.

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

PERFORMANCE STATISTICS

Fire Suppression Administration	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Fire Hydrants Painted	593	605	650
City Fire Hydrants Tested	2,224	2,236	2,246
Fire Hydrants Repaired	40	90	95
Fire Hydrants Replaced	15	21	30
New Fire Hydrants Installed	12	10	10
Potable Water Distribution			
Water Meters in Place	19,047	19,132	19,217
New Water Services Installed	85	75	80
Water Service Meter Sets Replaced	90	100	115
Number of Water Meters Replaced	30	75	75
Number of Water Main Breaks	15	7	7
Potable Water Supply			
Millions of Gallons of Water Produced	4,277	3,928	4,241
Number of Water Quality Complaints	16	20	18
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%	100%	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.

AUTHORIZED PERSONNEL

Class Code	Position Title	2009 Actual	2010 Amended Budget	2011 Proposed Budget
1273	Water and Irrigation Manager	1.00	1.00	1.00
7151	Water / Irrigation Division 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	1.00	1.00	1.00
8332	Water Treatment Plant Operator II (1)	6.00	2.00	2.00
8333	Water Treatment Plant Operator III (1)	0.00	4.00	4.00
8335	Water Quality Specialist	1.00	1.00	1.00
8681	Storekeeper	1.00	1.00	1.00
8741	Waterworks Specialist I (2)	2.00	3.00	3.00
8742	Waterworks Specialist II (2)	7.00	6.00	6.00
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 (3)		**31.00**	**31.00**	**31.00**

(1) Reclassification of Water Treatment Plant Chief Operators to Water Treatment Plant Operator II and III.
(2) Waterworks Specialist I is upgraded to Waterworks Specialist II upon certification
(3) 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

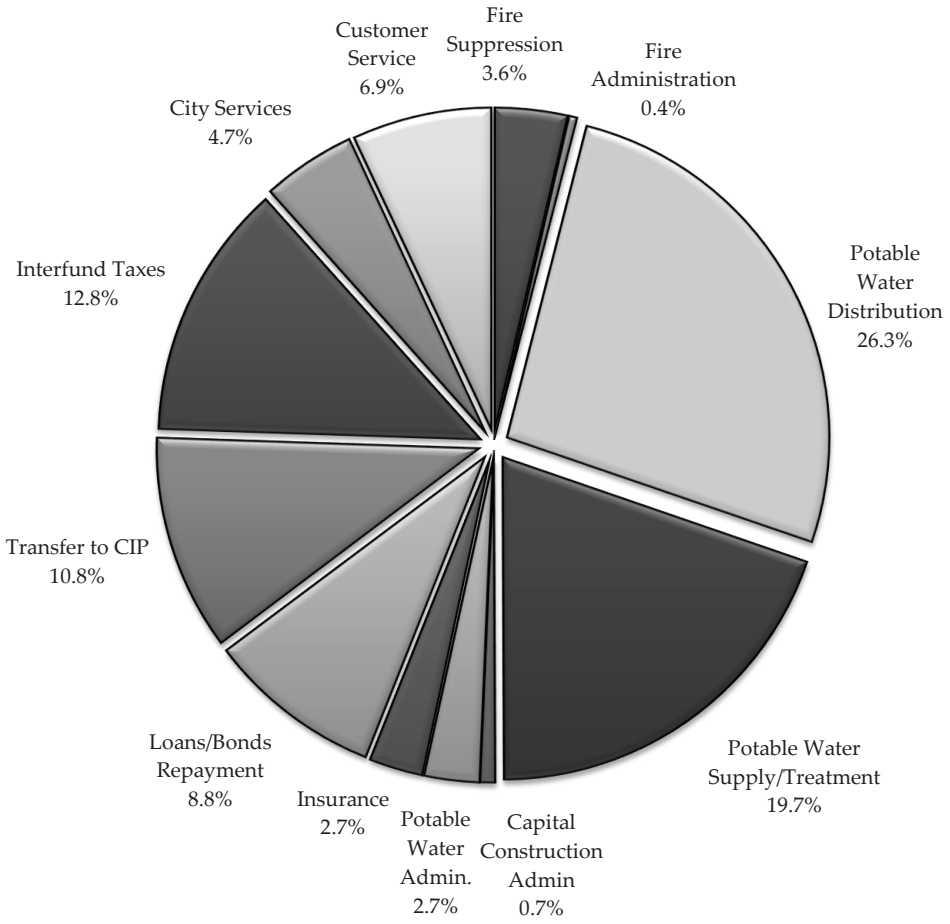
Dept 474 Water Operating Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
122 Fire Suppression	$229,872	$298,833	$209,631	$285,571	$282,492	94.5	98.9
129 Administration	31,591	31,403	22,867	31,403	31,763	101.2	101.2
341 Potable Water Distribution	2,005,558	2,099,104	1,481,166	2,022,979	2,077,571	99.0	102.7
343 Potable Water Supply	1,461,861	1,508,524	1,019,170	1,485,215	1,553,660	103.0	104.6
348 Capital Improvement	54,150	56,164	40,486	56,164	56,161	100.0	100.0
349 Administration	2,200,612	2,314,675	1,677,411	2,278,675	2,358,435	101.9	103.5
645 Interfund Distribution	1,313,811	1,466,105	899,757	1,549,547	1,541,391	105.1	99.5
Total Expenditures	$7,297,455	$7,774,807	$5,350,488	$7,709,553	$7,901,474	101.6	102.5
Revenue Summary By Service Unit							
341 Potable Water Distribution	7,413,232	7,292,000	5,376,319	7,292,000	7,564,000	103.7	103.7
348 Capital Improvement	110,886	80,000	61,226	51,500	66,500	83.1	129.1
645 Interfund Distribution	10,986	10,987	0	10,987	10,987	100.0	100.0
699 General Revenues	1,873,171	1,737,134	2,132,958	2,121,969	1,769,753	101.9	83.4
Total Revenues	$9,408,274	$9,120,121	$7,570,503	$9,476,456	$9,411,240	103.2	99.3

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$1,644,731	$1,792,323	$1,242,485	$1,710,899	$1,820,883	101.6	23.0
200 Personnel Benefits	585,310	616,364	420,787	597,140	585,771	95.0	7.4
Sub-Total Salaries and Benefits	2,230,042	2,408,687	1,663,272	2,308,039	2,406,654	99.9	30.5
300 Supplies	617,320	606,258	451,087	607,300	637,300	105.1	8.1
400 Other Services and Charges	459,323	543,818	300,908	504,228	531,279	97.7	6.7
500 Intergov Srvcs / Other Interfund	2,392,209	2,552,443	1,567,101	2,556,443	2,540,786	99.5	32.2
600 Capital Outlays	6,430	17,000	7,507	17,000	16,000	94.1	0.2
700 Debt Service	237,280	210,720	286,066	294,162	336,663	159.8	4.3
900 Interfund Payment for Services	1,354,851	1,435,881	1,074,547	1,422,381	1,432,792	99.8	18.1
Total Expenditures	$7,297,455	$7,774,807	$5,350,488	$7,709,553	$7,901,474	101.6	100.0

EXPLANATORY NARRATIVE

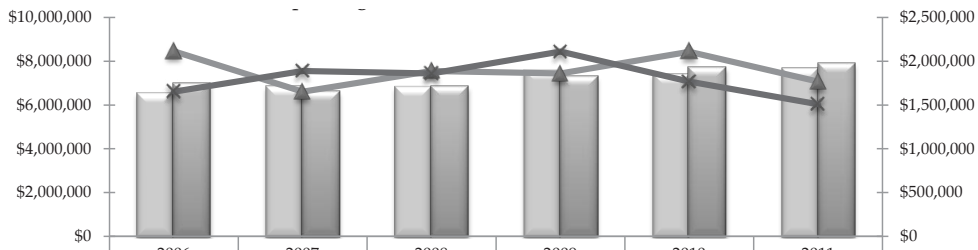
WATER OPERATING FUND

$7,901,474 – Total 2011 Expenditure Budget



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

WATER OPERATING FUND FINANCIAL DATA



	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Proposed
Revenues	$6,528,366	$6,831,147	$6,802,383	$7,547,553	$7,365,637	$7,644,337
Expenditures	$6,990,955	$6,594,239	$6,831,165	$7,297,455	$7,709,553	$7,901,474
Beg Bal	$2,115,184	$1,652,595	$1,889,503	$1,860,721	$2,110,819	$1,766,903
End Bal	$1,652,595	$1,889,503	$1,860,721	$2,110,819	$1,766,903	$1,509,766

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 – Investment and contract interest earned.
- 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.

Service Unit 122 – Fire Suppression

The 2011 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.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$118,020	$139,162	$94,446	$130,524	$136,377	98.0	104.5
120 Overtime	3,011	2,500	876	2,500	2,500	100.0	100.0
130 Special Pay	1,305	1,702	1,025	1,702	1,702	100.0	100.0
Total	122,337	143,364	96,346	134,726	140,579	98.1	104.3
200 Personnel Benefits	41,308	48,568	31,945	48,568	44,893	92.4	92.4
310 Office and Operating Supplies	15,287	55,000	45,447	50,000	50,000	90.9	100.0
400 Other Services and Charges							
480 Repairs And Maintenance	6,315	5,500	796	5,500	5,500	100.0	100.0
490 Miscellaneous	334	200	375	575	200	100.0	34.8
Total	6,649	5,700	1,171	6,075	5,700	100.0	93.8
900 Interfund Payment for Services							
950 Interfund Rentals and Leases	31,411	33,197	24,971	33,197	28,316	85.3	85.3
980 Interfund Garage / Plant Charges	12,875	13,004	9,752	13,004	13,004	100.0	100.0
Total	44,286	46,201	34,723	46,201	41,320	89.4	89.4
Total Expenditures – Service Unit 122	$229,868	$298,833	$209,631	$285,571	$282,492	94.5	98.9

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – The functions that regularly require overtime are repairs of fire hydrants that are leaking due to being hit by an automobile or main break, crews are called out by Fire to respond to inoperable fire hydrants, or when there is inadequate water supply.

Account 130 Special Pay – The areas that require special pay are for individuals on emergency standby or employees who receive bilingual pay.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – This line item includes costs of fire hydrants and repair materials.

Account 480 Repairs and Maintenance – This account pays for pavement and / or concrete restoration required as a result of fire hydrant maintenance, repair, or installation.

Account 490 Miscellaneous – This account includes registration fees for participation in conferences, together with dues and subscriptions for the City's memberships.

Account 950 Interfund Rentals & Leases – For 2011 Fleet replacement increased to keep in line with the cost of vehicle replacements. The details are as follows:

	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Rentals / M & O, Garage - Fleet Maintenance	$14,111	$15,897	$11,016
Rentals / Replacement, Garage - Fleet Replacement	17,000	17,000	17,000
Rentals / M & O, Radios - Public Safety Communications Maintenance	300	300	300
Rentals for Public Works Complex	12,875	13,004	13,004
Total	$44,286	$46,201	$41,320

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

Service Unit 129 – Fire Suppression Administration

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
110 Salaries and Wages	$25,582	$25,694	$18,686	$25,694	$25,694	100.0	100.0
200 Personnel Benefits	6,009	5,709	4,181	5,709	6,069	106.3	106.3
Total Expenditures – Service Unit 129	$31,591	$31,403	$22,867	$31,403	$31,763	101.2	101.2

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity. The 2011 proposed expenditures in this service unit make up 25% of the Water / Irrigation Division Manager's compensation and benefits related to fire suppression.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Service Unit 341 – Potable Water Distribution

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

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$785,153	$834,105	$579,484	$783,477	$843,339	101.1	107.6
120 Overtime	22,859	20,000	6,829	20,000	20,000	100.0	100.0
130 Special Pay	12,424	13,176	9,766	13,176	13,176	100.0	100.0
140 Retirement / Termination Cashout	1,337	12,546	0	0	12,546	100.0	*
Total	821,773	879,827	596,079	816,653	889,061	101.1	108.9
200 Personnel Benefits							
200 Personnel Benefits	305,332	318,687	210,048	299,463	295,345	92.7	98.6
280 Clothing and Miscellaneous	6,295	6,500	4,882	6,500	7,000	107.7	107.7
Total	311,627	325,187	214,930	305,963	302,345	93.0	98.8
300 Supplies							
310 Office and Operating Supplies	128,657	103,000	63,616	103,000	106,000	102.9	102.9
320 Fuel Consumed	33,187	32,077	25,686	35,000	35,000	109.1	100.0
340 Items Purchased for Resale	207,259	210,000	182,402	210,000	230,000	109.5	109.5
350 Small Tools and Equipment	7,329	8,500	5,623	8,500	8,500	100.0	100.0
Total	376,433	353,577	277,327	356,500	379,500	107.3	106.5
400 Other Services and Charges							
410 Professional Services	1,670	2,200	512	2,200	2,200	100.0	100.0
420 Communications	8,720	9,208	4,597	9,208	9,283	100.8	100.8
430 Transportation / Training	1,844	3,500	1,961	3,500	3,500	100.0	100.0
440 Advertising	104	300	163	300	300	100.0	100.0
450 Operating Rentals and Leases	1,098	2,000	76	2,000	2,000	100.0	100.0
470 Public Utility Services	2,667	3,000	777	3,000	3,000	100.0	100.0
480 Repairs and Maintenance	54,157	76,500	59,356	79,850	71,500	93.5	89.5
490 Miscellaneous	11,004	12,000	9,432	12,000	12,000	100.0	100.0
4WO Water Quality Tests	125	600	175	600	600	100.0	100.0
Total	81,390	109,308	77,050	112,658	104,383	95.5	92.7
530 State / County Taxes and Assessment	160,726	160,579	114,306	160,579	160,579	100.0	100.0
640 Machinery and Equipment	6,460	11,000	7,507	11,000	10,000	90.9	90.9
900 Interfund Payment for Services							
950 Interfund Rentals and Leases	174,220	185,938	138,703	185,938	158,016	85.0	85.0
980 Interfund Garage / Plant Charges	72,959	73,688	55,265	73,688	73,688	100.0	100.0
Total	247,179	259,626	193,968	259,626	231,704	89.3	89.3
Total Expenditures – Service Unit 341	$2,005,588	$2,099,104	$1,481,166	$2,022,979	$2,077,571	99.0	102.7

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
340 Charges For Good And Services	$7,283,041	$7,192,000	$5,264,285	$7,192,000	$7,474,000	103.9	103.9
370 Proprietary / Trust Gains And Other	130,192	100,000	112,034	100,000	90,000	90.0	90.0
Total Revenues – Service Unit 341	$7,413,232	$7,292,000	$5,376,319	$7,292,000	$7,564,000	103.7	103.7

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – The functions that regularly require overtime are response to customer emergencies and water main breaks.

Account 130 Special Pay – The areas that require special pay frequently are for individuals on emergency standby or those employees who receive bilingual pay.

Account 140 Retirement/Termination Cashout – This account is used to cover retirement cashouts.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 280 Clothing & Miscellaneous – Items budgeted here include uniforms.

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

Account 320 Fuel Consumed – This account provides for the purchase of diesel fuel and gasoline utilized by Division vehicles.

Account 340 Items Purchased For Resale – Hardware used in maintaining the Water Distribution System, e.g. water meters, valves, pipes.

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

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 – This account provides for wireless communication costs, telephone services and postage.

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.

Account 440 Advertising – This account provides funds for public notices, cross connection notices and advertising for replacement employees.

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 450 Operating Rentals and Leases – Includes the rental or lease of equipment from outside vendors.

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:

	2009 Actual	2010 Amended Budget	2011 Proposed Budget
491 – Miscellaneous Expense	$5,686	$6,000	$6,000
493 – Dues and Subscriptions	4,316	5,500	5,500
49R – Recruiting Expense	1,001	500	500
Total	$11,003	$12,000	$12,000

Miscellaneous expenses include 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.

Dues and subscriptions include 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 in the following table.

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

Recruiting expenses include preemployment 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 – 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 – This account is used to purchase trench excavation safety equipment and other construction equipment over $5,000.

Account 950 Interfund Rentals & Leases – The details are as follows:

	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Rentals / M & O, Garage - Fleet Maintenance	$80,720	$90,938	$63,016
Rentals / Replacement, Garage - Fleet Replacement	92,000	92,000	92,000
Rentals / M & O, Radios - Public Safety Communications Maintenance	1,500	1,500	1,500
Labor and Materials / Special Repairs	0	1,500	1,500
Rentals for Public Works Complex	72,959	73,688	73,688
Total	$247,179	$259,626	$231,704

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

Revenues– The 2011 projected revenue includes the rate adjustment of 5.5% that was approved by Council in 2005.

Service Unit 343 – Potable Water Supply

The 2011 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.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$469,320	$535,900	$385,016	$535,900	$553,226	103.2	103.2
120 Overtime	49,864	40,000	32,192	40,000	45,000	112.5	112.5
130 Special Pay	363	72	360	72	72	100.0	100.0
140 Retirement / Termination Cashout	0	9,613	0	0	9,613	100.0	*
Total	519,548	585,585	417,568	575,972	607,911	103.8	105.6
200 Personnel Benefits							
200 Personnel Benefits	181,887	193,163	139,176	193,163	188,299	97.5	97.5
280 Clothing and Miscellaneous	2,593	2,500	940	2,500	2,800	112.0	112.0
Total	184,480	195,663	140,116	195,663	191,099	97.7	97.7
300 Supplies							
310 Office and Operating Supplies	48,821	50,200	28,282	50,200	50,200	100.0	100.0
320 Fuel Consumed	4,351	4,481	4,180	5,600	5,600	125.0	100.0
350 Small Tools and Equipment	707	3,000	725	3,000	3,000	100.0	100.0
3A0 Liquid Alum Sulphate	70,089	60,000	54,120	65,000	65,000	108.3	100.0
3C0 Chemicals	39,750	35,000	18,747	25,000	32,000	91.4	128.0
3F0 Fluoride	47,627	35,000	17,146	40,000	40,000	114.3	100.0
3S0 Soda Ash	14,255	10,000	5,114	12,000	12,000	120.0	100.0
Total	225,599	197,681	128,313	200,800	207,800	105.1	103.5
400 Other Services and Charges							
410 Professional Services	164	3,000	0	1,000	3,000	100.0	300.0
420 Communications	2,462	2,999	2,103	2,999	3,069	102.3	102.3
430 Transportation / Training	1,054	1,400	861	1,400	1,400	100.0	100.0
440 Advertising	1,176	1,000	0	1,000	1,000	100.0	100.0
450 Operating Rentals And Leases	715	0	0	0	0	*	*
470 Public Utility Services	209,185	187,882	111,817	188,067	198,398	105.6	105.5
480 Repairs and Maintenance	34,922	50,000	25,392	35,000	50,000	100.0	142.9
490 Miscellaneous	24,399	26,500	16,681	26,500	26,500	100.0	100.0
4W0 Water Quality Tests	67,582	60,000	39,111	60,000	68,000	113.3	113.3
Total	341,660	332,780	195,965	315,965	351,366	105.6	111.2
530 State / County Taxes and Assessment	160,726	160,479	114,306	160,479	160,479	100.0	100.0
640 Machinery and Equipment	0	6,000	0	6,000	6,000	100.0	100.0
950 Interfund Opt Rental and Leases	29,849	30,336	22,902	30,336	29,005	95.6	95.6
Total Expenditures – Service Unit 343	$1,461,861	$1,508,524	$1,019,170	$1,485,215	$1,553,660	103.0	104.6

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – The functions that regularly require overtime are the function of the 12 hour shift requires overtime to be paid every other week; however there is a direct offset in regular pay on the opposing weeks. Also response to customer emergencies, operator absences, equipment failures, water quality emergencies related to weather.

Account 130 Special Pay – The areas that require special pay frequently are for individuals on emergency standby or those employees who receive bilingual pay.

Account 140 Retirement/Termination Cashout – This account is used to cover retirement cashouts.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 280 Clothing & Miscellaneous – Items budgeted here include uniforms.

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

Account 320 Fuel Consumed – This account provides for the purchase of diesel fuel and gasoline utilized by Division vehicles.

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

Account 420 Communications – This account provides for wireless communication costs, telephone services and postage.

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 450 Operating Rentals and Leases – Includes the rental or lease of equipment from outside vendors.

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:

	2009 Actual	2010 Amended Budget	2011 Proposed Budget
491 – Miscellaneous Expense	$7,764	$10,000	$10,000
493 – Dues and Subscriptions	16,635	16,000	16,000
49R – Recruiting Expenses	0	500	500
Total	$24,399	$26,500	$26,500

Miscellaneous expenses include 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

Dues and subscriptions include 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
Washington State Water Resources Agency	Annual Dues	All Staff
Storage Water from BOR	Annual Fee	All City

Recruiting expenses include preemployment physical and drug screening expenses when recruiting for new hires.

Account 4W0 Water Quality Tests – Water quality testing.

Account 530 State/County Taxes – 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 – This account is used to purchase equipment water quality testing instruments over $5,000.

Account 950 Interfund Rentals & Leases – The details are as follows:

	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Rentals / M & O, Garage - Fleet Maintenance	$3,849	$4,336	$3,005
Rentals / Replacement, Garage - Fleet Replacement	25,400	25,400	25,400
Rentals / M & O, Radios - Public Safety Communications Maintenance	600	600	600
Total	$29,849	$30,336	$29,005

Service Unit 348 – Capital Improvements

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$39,792	$40,371	$29,982	$40,371	$40,371	100.0	100.0
120 Overtime	28	1,000	0	1,000	1,000	100.0	100.0
Total	39,821	41,371	29,982	41,371	41,371	100.0	100.0
200 Personnel Benefits	10,939	11,027	7,491	11,027	10,724	97.3	97.3
400 Other Services And Charges							
420 Communications	175	66	937	66	366	558.0	558.0
430 Transportation / Training	1,043	1,500	764	1,500	1,500	100.0	100.0
490 Miscellaneous	2,172	2,200	1,312	2,200	2,200	100.0	100.0
Total	3,390	3,766	3,013	3,766	4,066	108.0	108.0
Total Expenditures – Service Unit 348	$54,150	$56,164	$40,486	$56,164	$56,161	100.0	100.0
Revenues							
370 Proprietary / Trust Gains and Other	$110,886	$80,000	$61,226	$51,500	$66,500	83.1	129.1
Total Revenues – Service Unit 348	$110,886	$80,000	$61,226	$51,500	$66,500	83.1	129.1

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity. The 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, and 11% of an Engineering Division Construction Inspector's compensation and benefits.

Account 120 Overtime – The functions that regularly require overtime are emergencies associated with developer projects or capital improvement projects.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 420 Communications – Telephone, radio and cell phone 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.

	2009 Actual	2010 Amended Budget	2011 Proposed Budget
491 – Miscellaneous Expense	$2,130	$1,700	$1,700
493 – Dues and Subscriptions	42	500	500
Total	$2,172	$2,200	$2,200

Miscellaneous expenses include 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

Dues and subscriptions expenses include 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

Revenues – These revenues are from water connection charges and base irrigation charges.

SERVICE UNIT 349 – POTABLE WATER ADMINISTRATION

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$115,341	$114,730	$83,587	$114,730	$114,515	99.8	99.8
120 Overtime	75	1,500	48	1,500	1,500	100.0	100.0
130 Special Pay	252	252	189	252	252	100.0	100.0
Total	115,667	116,482	83,824	116,482	116,267	99.8	99.8
200 Personnel Benefits	30,947	30,210	22,125	30,210	30,641	101.4	101.4
400 Other Services and Charges							
410 Professional Services	10,342	55,000	4,269	30,000	30,000	54.6	100.0
420 Communications	1,072	1,964	638	1,964	1,964	100.0	100.0
430 Transportation / Training	836	2,500	453	2,500	2,500	100.0	100.0
490 Miscellaneous	6,013	18,500	10,379	17,000	17,000	91.9	100.0
4O0 State Water Operating Permit	7,970	14,300	7,970	14,300	14,300	100.0	100.0
Total	26,234	92,264	23,709	65,764	65,764	71.3	100.0
540 Interfund Taxes and Assessments	994,227	976,000	724,799	980,000	1,015,000	104.0	103.6
900 Interfund Payment for Services							
960 Interfund Insurance Services	209,055	205,608	205,608	205,608	211,776	103.0	103.0
990 Interfund Administrative Charges	824,482	894,110	617,346	880,610	918,987	102.8	104.4
Total	1,033,537	1,099,718	822,954	1,086,218	1,130,763	102.8	104.1
Total Expenditures – Service Unit 349	$2,200,612	$2,314,675	$1,677,411	$2,278,675	$2,358,435	101.9	103.5

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity. The 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 120 Overtime – Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 130 Special Pay – The areas that require special pay frequently are for employees who receive bilingual pay.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

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 Update of Water System Plan

Account 420 Communications – Telephone, radio and cell phone 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
Washington State Water Resources Agency	In State	Water Manager
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.

	2009 Actual	2010 Amended Budget	2011 Proposed Budget
491 – Miscellaneous Expense	$1,409	$2,000	$2,000
493 – Dues and Subscriptions	4,561	15,000	15,000
49I – Interest on Deposits	43	1,500	0
Total	$6,013	$18,500	$17,000

Miscellaneous expenses include 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
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 expenses include mandated Water Certification annual renewal and annual dues for the American Water Works Association.

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

Interest on Customer Deposits 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 were phased out.

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 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%.

Account 960 Interfund Insurance Services – This expense is this service unit's share of the risk management fund.

Account 990 Interfund Administrative Charges – This expense is this service unit's share of other departments administrative services charges.

Service Unit 645 – Interfund Distribution

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
500 Intergovernmental Services							
550 Interfund Subsidies	$1,004,534	$1,183,388	$541,694	$1,183,388	$1,132,731	95.7	95.7
560 Interfund Transfers	71,997	71,997	71,997	71,997	71,997	100.0	100.0
Total	1,076,531	1,255,385	613,691	1,255,385	1,204,728	96.0	96.0
780 Intergovernmental Loans	217,898	190,590	274,280	274,281	312,425	163.9	113.9
830 Debt Service – External Ltd – Interest	19,382	20,130	11,786	19,881	24,238	120.4	121.9
Total Expenditures – Service Unit 645	$1,313,811	$1,466,105	$899,757	$1,549,547	$1,541,391	105.1	99.5
Revenues							
360 Miscellaneous Revenues	$10,986	$10,987	$0	$10,987	$10,987	100.0	100.0
Total Revenues – Service Unit 645	$10,986	$10,987	$0	$10,987	$10,987	100.0	100.0

Account 500 Intergovernmental Services – The proposed expenditures in this service unit are for debt service payments and interfund transfers. Details of the service unit are as follows:

Expenditures	2009 Actual	2010 Amended Budget	2011 Proposed Budget	Date Of Maturity
Transfer to CIP	$625,000	$800,000	$800,000	
1998 Water Bond	234,560	238,814	237,793	2018
1998 Water / Wastewater Bond	44,974	44,574	44,938	2011
Equity Transfer Fruitvale Wasteway	7,500	7,500	7,500	2011
Equity Transfer Fair Avenue / I-82	31,558	31,558	31,558	2015
Equity Transfer Swan Ave. / Fruitvale Water Mains	32,939	32,939	32,939	2021
Water Treatment Plant Improvement PW Trust Fund Loan	134,725	134,725	134,725	2023
Water Treatment Plant Improvement PW Trust Fund Loan Interest	9,767	9,431	8,757	2023
Drinking Water SRF Loan	47,073	46,541	47,073	2025
Interest on Drinking Water SRF Loan	3,942	3,956	3,472	2025
Utility Customer Service System & Work Order System	100,000	100,000	50,000	
Gardner Park Well PWTF Loan	0	1	120,780	2030
Gardner Park Well PWTF Loan Interest	3,104	5,079	10,870	2030
Airport Water / Wastewater Line SIED Payment (1)	8,826	9,323	9,847	
Airport Water / Wastewater Line SIED Interest Payment (1)	2,160	1,664	1,139	
Total	$1,313,811	$1,466,105	$1,541,391	

(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, and are therefore considered pass-through payments.

Accounts 780 Intergovernmental Loans and 830 Debt Service/External LTD/Interest – The City has received loans for projects which require yearly principal and interest payments from the annual revenue.

Revenues – See the revenue discussion at the beginning of the Explanatory Revenue section.

Service Unit 699 – Summary Revenue

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$1,860,721	$1,733,284	$2,110,819	$2,110,819	$1,766,903	101.9	83.7
360 Miscellaneous Revenues	7,110	2,350	18,840	6,350	1,350	57.5	21.3
380 Non-revenues	5,339	1,500	0	1,500	1,500	100.0	100.0
390 Other Financing Sources	0	0	3,299	3,300	0	*	0.0
Total Revenues – Service Unit 699	$1,873,171	$1,737,134	$2,132,958	$2,121,969	$1,769,753	101.9	83.4

Revenues – See the revenue discussion at the beginning of the Explanatory Revenue section.

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 2011:

- Leak detection services for the 48 inch water transmission main
- Build a pump house for the new 3,000 gallons per minute well at Gardner Park, well drilling completed in May 2010. 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 2010; due in 2011.
- 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.
- Replacement of private water mains, connecting dead end water mains, installing water main extensions, replacing large meter installations and water fill stations.

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) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
348 Capital Improvement	$1,909,301	$2,997,200	$193,025	$1,015,000	$3,010,000	100.4	296.6
Total Expenditures	$1,909,301	$2,997,200	$193,025	$1,015,000	$3,010,000	100.4	296.6
Revenue Summary By Service Unit							
348 Capital Improvement	$1,640,740	$2,041,460	$964,300	$1,928,600	$800,000	39.2	41.5
699 General Revenues	2,817,246	2,416,786	2,548,685	2,550,685	3,464,285	143.3	135.8
Total Revenues	$4,457,986	$4,458,246	$3,512,985	$4,479,285	$4,264,285	95.7	95.2

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
400 Other Services And Charges	$64,244	$50,000	$18,845	$40,000	$60,000	120.0	2.0
500 Intergov Srvcs/Other Interfund	55,500	0	0	0	0	*	0.0
600 Capital Outlays	1,789,557	2,947,200	174,180	975,000	2,950,000	100.1	98.0
Total Expenditures	$1,909,301	$2,997,200	$193,025	$1,015,000	$3,010,000	100.4	100.0

EXPLANATORY NARRATIVE

Service Unit 348 – Capital Improvement

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
400 Other Services And Charges							
410 Professional Services	$1,615	$50,000	$18,845	$40,000	$40,000	80.0	100.0
480 Repairs & Maintenance	62,629	0	0	0	20,000	*	*
Total	64,244	50,000	18,845	40,000	60,000	120.0	150.0
550 Interfund Subsidies	55,500	0	0	0	0	*	*
600 Capital Outlays							
640 Machinery And Equipment	4,809	1,500,000	30,862	40,000	2,000,000	133.3	5000.0
650 Construction Projects	1,784,748	1,447,200	143,319	935,000	950,000	65.6	101.6
Total	1,789,557	2,947,200	174,180	975,000	2,950,000	100.1	302.6
Total Expenditures – Service Unit 348	$1,909,301	$2,997,200	$193,025	$1,015,000	$3,010,000	100.4	296.6
Revenues							
390 Other Financing Sources	$1,640,740	$2,041,460	$964,300	$1,928,600	$800,000	39.2	41.5
Total Revenues – Service Unit 348	$1,640,740	$2,041,460	$964,300	$1,928,600	$800,000	39.2	41.5

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as leak detection and water system plan updates.

Account 550 Interfund Subsidies – This line item represents transfers from other funds.

Account 600 Capital Outlays – The total capital outlay is detailed below. Funds budgeted in the 2010 year-end estimate and not spent will be brought forward to 2011.

Capital Outlay Capital Improvements 2011	477 Fund
Pump House for New well at Gardner Park (Project #2132)	$800,000
Automated Meter Reading (Project #2261)	2,000,000
Water Main Replacement (Project #2300)	150,000
Total Capital Outlay	$2,950,000

Revenues – The total projected is comprised of a transfer from the Water operating fund and a PWTF loan for the new well at Gardner Park.

Service Unit 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$2,813,246	$2,412,786	$2,548,685	$2,548,685	$3,464,285	143.6	135.9
360 Miscellaneous Revenues	4,000	4,000	0	2,000	0	0.0	0.0
Total Revenues – Service Unit 699	$2,817,246	$2,416,786	$2,548,685	$2,550,685	$3,464,285	143.3	135.8

Revenues – This revenue is comprised of interest earnings from investments.

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 $0.0311 per square foot of lot. The rate includes an O & M component at $0.0171 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 is being presented as a policy issue for the 2011 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.

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 $2,000,000 in late 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 was complete by the spring of 2010. Phase 4 (final phase) began with design in the summer of 2010 and construction to start in the fall of 2010. A detailed description of work recently completed and work planned for the 2011 budget year is located in the Irrigation CIP 479 narrative.

There have been several discussions with Washington Department of Fish and Wildlife (WDFW), Washington State Department of Transportation (WSDOT) and Bureau of Reclamation (BOR) about both a short-term and long-term fix (identified in the Waldo Action Plan) for the Fruitvale Canal Diversion. We have retained Golder and Associates to provide technical assistance. A feasibility study for the long-term solution, short-term design, and fix was completed by Golder and Associates in 2004. We are currently evaluating and implementing some of the alternatives included in the study in partnership 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. The design of the consolidation of the diversions is being completed in a cooperative

agreement with the Bureau of Reclamation, Washington State Fish and Wildlife, Yakima County and North Yakima Conservation District.

The service units in this division are:

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

PERFORMANCE STATISTICS

Irrigation Supply	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Feet of Irrigation Main Replaced by Irrigation Crew (1)	4,000	4,300	0
Number of Irrigation Services Replaced	85	145	110
Number of Irrigation Main Leaks	47	30	25
Number of Service Work Orders	1,780	1,932	1,800

(1) Main replacements ended in 2010

AUTHORIZED PERSONNEL

Class Code	Position Title	2009 Actual	2010 Amended Budget	2011 Proposed Budget
7151	Water / Irrigation Division Admin Specialist	1.00	1.00	1.00
8671	Irrigation Specialist I (1)	1.00	3.00	3.00
8672	Irrigation Specialist II (1)	3.00	1.00	1.00
8673	Irrigation Crew Leader	2.00	2.00	2.00
13401	Irrigation Supervisor	1.00	1.00	1.00
Total Personnel (2)		**8.00**	**8.00**	**8.00**

(1) 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.
(2) Irrigation funds .27 FTE's in Codes (022) and Engineering (041).

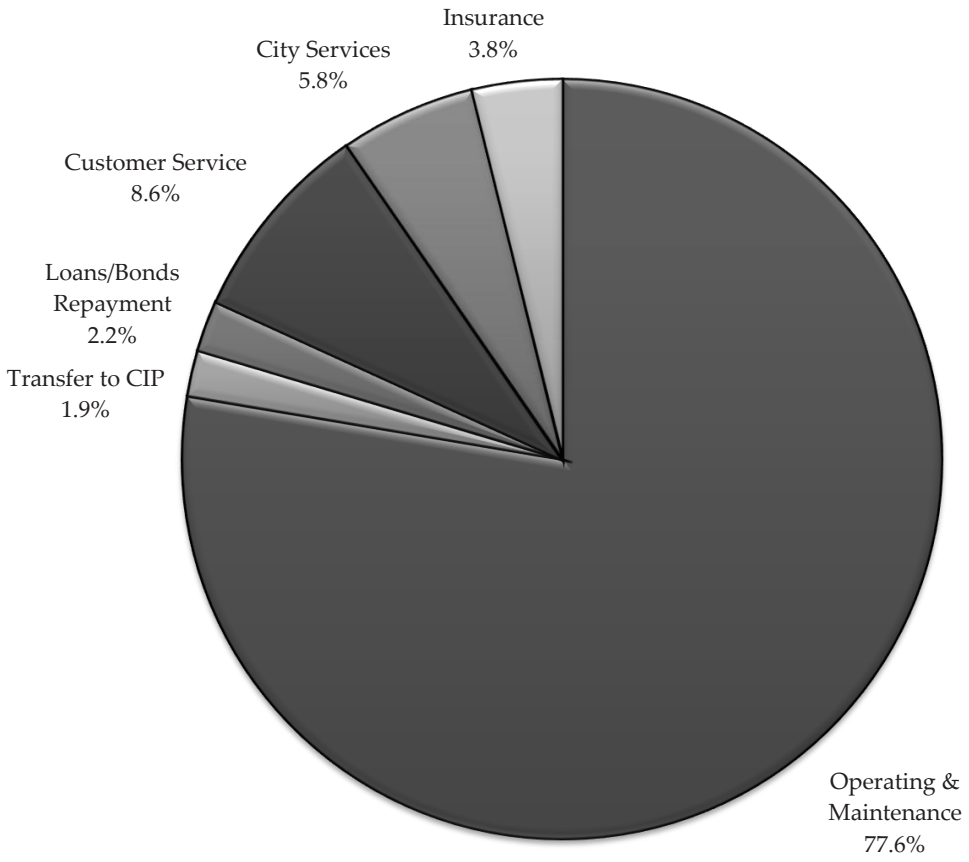
BUDGET SUMMARY

Dept 475 Irrigation Operating Fund Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
342 Irrigation Supply	$1,332,647	$1,460,960	$1,113,755	$1,431,415	$1,477,919	101.2	103.3
645 Interfund Distribution	1,310,656	1,297,434	386,219	446,219	63,750	4.9	14.3
Total Expenditures	$2,643,303	$2,758,394	$1,499,974	$1,877,634	$1,541,669	55.9	82.1
Revenue Summary By Service Unit							
342 Irrigation Supply	$2,660,685	$2,770,400	$1,537,684	$1,809,878	$1,555,900	56.2	86.0
699 General Revenues	264,383	172,848	281,764	282,964	215,909	124.9	76.3
Total Revenues	$2,925,067	$2,943,248	$1,819,448	$2,092,842	$1,771,809	60.2	84.7

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$442,668	$489,138	$362,805	$487,393	$503,098	102.9	32.6
200 Personnel Benefits	163,371	175,835	130,678	175,835	177,032	100.7	11.5
Sub-Total Salaries and Benefits	606,040	664,973	493,483	663,228	680,130	102.3	44.1
300 Supplies	70,761	78,435	56,647	75,000	75,000	95.6	4.9
400 Other Services and Charges	336,327	391,907	324,068	369,542	379,976	97.0	24.7
500 Intergov Srvcs / Other Interfund	1,310,721	1,297,534	386,284	446,319	63,850	4.9	4.1
600 Capital Outlays	6,055	5,000	2,486	5,000	0	0.0	0.0
900 Interfund Payment for Services	313,399	320,545	237,006	318,545	342,714	106.9	22.2
Total Expenditures	$2,643,303	$2,758,394	$1,499,974	$1,877,634	$1,541,669	55.9	100.0

EXPLANATORY NARRATIVE

2011 IRRIGATION OPERATING FUND
$1,541,669 – Total Expenditure Budget



Note: Transfer to CIP includes $30,000 transfer for Utility Services System

IRRIGATION OPERATING FUND FINANCIAL DATA

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Proposed
Revenues	$2,457,294	$2,524,231	$2,609,515	$2,661,802	$1,811,078	$1,556,600
Expenditures	$2,577,906	$2,625,516	$2,631,451	$2,643,303	$1,877,634	$1,541,669
Beg Bal	$507,099	$386,487	$285,202	$263,266	$281,765	$215,209
End Bal	$386,487	$285,202	$263,266	$281,765	$215,209	$230,140

Service Unit 342 – Irrigation Supply

The 2011 proposed expenditures in this service unit are for the operation and maintenance of the irrigation intakes, reservoirs, pump stations and distribution system.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$418,940	$460,421	$341,855	$460,421	$474,381	103.0	103.0
120 Overtime	16,969	20,000	15,054	20,000	20,000	100.0	100.0
130 Special Pay	6,621	6,972	5,896	6,972	6,972	100.0	100.0
140 Retirement / Termination Cashout	139	1,745	0	0	1,745	100.0	*
Total	442,668	489,138	362,805	487,393	503,098	102.9	103.2
200 Personnel Benefits							
200 Personnel Benefits	161,564	173,535	129,570	173,535	174,732	100.7	100.7
280 Clothing And Miscellaneous	1,808	2,300	1,108	2,300	2,300	100.0	100.0
Total	163,371	175,835	130,678	175,835	177,032	100.7	100.7
300 Supplies							
310 Office And Operating Supplies	53,617	60,000	40,454	52,000	52,000	86.7	100.0
320 Fuel Consumed	13,270	14,435	13,951	19,000	19,000	131.6	100.0
350 Small Tools And Equipment	3,874	4,000	2,241	4,000	4,000	100.0	100.0
Total	70,761	78,435	56,647	75,000	75,000	95.6	100.0
400 Other Services And Charges							
410 Professional Services	2,814	8,000	2,729	8,000	8,000	100.0	100.0
420 Communications	3,848	3,929	2,452	5,484	4,984	126.9	90.9
430 Transportation / Training	135	1,000	92	1,000	1,000	100.0	100.0
440 Advertising	0	500	59	500	500	100.0	100.0
450 Operating Rentals And Leases	0	1,200	498	1,200	1,200	100.0	100.0
470 Public Utility Services	301,897	309,278	295,242	320,358	331,291	107.1	103.4
480 Repairs And Maintenance	9,706	50,000	8,525	15,000	15,000	30.0	100.0
490 Miscellaneous	17,927	18,000	14,471	18,000	18,000	100.0	100.0
Total	336,327	391,907	324,068	369,542	379,976	97.0	102.8
530 State / County Taxes & Assessment	65	100	65	100	100	100.0	100.0
630 Improvements Other Than Building	$6,055	$5,000	$2,486	$5,000	$0	0.0	0.0

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
900 Interfund Payment For Services							
950 Interfund Opt Rental And Leases	$58,002	$38,333	$28,734	$38,333	$55,141	143.9	143.9
960 Interfund Insurance Services	58,002	56,678	56,678	56,678	58,378	103.0	103.0
980 Interfund Garage / Plant Charges	6,546	6,612	4,959	6,612	6,612	100.0	100.0
990 Interfund Administrative Charges	190,850	218,922	146,635	216,922	222,583	101.7	102.6
Total	313,399	320,545	237,006	318,545	342,714	106.9	107.6
Total Expenditures – Service Unit 342	$1,332,647	$1,460,960	$1,113,755	$1,431,415	$1,477,919	101.2	103.3
Revenues							
340 Charges For Good And Services	$2,660,685	$2,770,400	$1,537,684	$1,809,878	$1,555,900	56.2	86.0
Total Revenues – Service Unit 342	$2,660,685	$2,770,400	$1,537,684	$1,809,878	$1,555,900	56.2	86.0

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of 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 140 Retirement/Termination Cashout – This account is used to cover retirement cashouts.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 280 Clothing & Miscellaneous – Items budgeted here include uniforms.

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 Consumed – This account provides for the purchase of diesel fuel and gasoline utilized by Department vehicles.

Account 350 Small Tools and Minor Equipment – Small tools, equipment, including computers, valued at less than $5,000.

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 – This account provides for wireless communication costs, telephone services and postage.

Account 430 Transportation/Training – Transportation expenses for travel related to training for the mandatory herbicide applicators and commercial driver's licenses, CPR / First Aid training, weed conferences, meeting with consultants, Yakima Basin Water Resources Agency, and Yakima Basin Joint Board.

Type	Location	Staff Attending
Leadership Training	In State	Staff
WA State Bar Association	In State	Water Manager Assistant City Manager / Council Members
CPR / First Aid Training	In State	Staff
Yakima Basin Water Resources Agency	In State	Water Manager Assistant City Manager / Council Members
Yakima Basin Joint Board	In State	Water Manager Assistant City Manager / Council Members
WETRC Seminars	In State	Staff
Weed Conference	In State	Licensed Staff
Yakima Valley Underground Utility Locating Coordinating Council	In State	Utility Locator

Account 440 Advertising – This line item provides for public notices and replacement employee advertisement.

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

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

	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Pacific Power - Electrical services for screens and pumps	$64,838	$78,278	$82,191
Ditch Charges - Shares / Contracts with outside companies	362	1,000	1,000
Landfill Charges	236,697	241,000	248,000
Stormwater	0	0	100
Total	$301,897	$320,278	$331,291

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.

	2009 Actual	2010 Amended Budget	2011 Proposed Budget
491 – Miscellaneous Expense	$4,032	$6,000	$6,000
493 – Dues and Subscriptions	12,664	12,000	12,000
49R – Recruiting Expense	1,231	0	0
Total	$17,927	$18,000	$18,000

Miscellaneous expenses include 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.

Dues and subscriptions include 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
Washington State Water Resources Agency	Annual Dues	All City
Storage Water from BOR	Annual Fee	All City

Recruiting expenses include pre-employment physicals, drug screening and other costs associated with hiring new employees.

Account 530 State/County Taxes and Assessments – This line item pays for taxes assessed by other governmental entities.

Account 630 Improvements Other Than Buildings – This line item is for the purchase of replacement pumps for various systems.

Account 900 Interfund Payment for Services – The expenditures are detailed as follows:

	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Rentals / M & O, Garage - Fleet Maintenance (1)	$21,562	$16,393	$33,201
Rentals / Replacement, Garage - Fleet Replacement	35,000	20,000	20,000
Rentals / M & O, Radios - Public Safety Communications Maintenance	1,440	1,440	1,440
Labor and Materials / Special Repairs	0	500	500
City's General Liability Insurance	58,001	56,678	58,378
Interfund Charges Plant - Rental of the water irrigation facility	6,546	6,612	6,612
City Services	85,195	92,922	89,583
Utility Billing Services	105,655	124,000	133,000
Total	$313,399	$318,545	$342,714

(1) Increase is due to some extraordinary maintenance required on a backhoe, tow pickups that we replaced require some extra maintenance before that we decommissioned and safety equipment installation in new equipment

Revenues – This line item includes the proposed 5.5% O & M rate adjustment (2011 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 – Investment and contract interest earned.

Service Unit 645 – Interfund Distribution Expense

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
550 Interfund Subsidies	$1,310,656	$1,297,434	$386,219	$446,219	$63,750	4.9	14.3
Total Expenditures – Service Unit 645	$1,310,656	$1,297,434	$386,219	$446,219	$63,750	4.9	14.3

The 2011 proposed expenditures in this service unit are for debt service payments and interfund transfers.

Account 550 Interfund Subsidies – Details of the service unit are as follows:

Expenditures	2009 Actual	2010 Amended Budget	2011 Proposed Budget	Date of Maturity
Transfer to CIP (1)	$896,197	$881,000	$0	
Fruitvale Canal	33,750	33,750	33,750	2011
Irrigation Bond Debt Service (1)	320,709	322,684	0	2034
Utility Billing System	60,000	60,000	30,000	
Total	$1,310,656	$1,297,434	$63,750	

(1) Moved to Capital Improvement 477 fund for 2011.

Service Unit 699 – General Revenue

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$263,265	$171,648	$281,764	$281,764	$215,209	125.4	76.4
360 Miscellaneous Revenues	1,118	1,200	0	1,200	700	58.3	58.3
Total Revenues – Service Unit 699	$264,383	$172,848	$281,764	$282,964	$215,909	124.9	76.3

Revenues – Revenues consist of funds from rates and interest.

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 2009 and was complete in the spring of 2010. Phase 4, replacement of the remaining neighborhood distribution mains had design completed in summer of 2010 and construction will begin the fall of 2010.

Proposed Capital Projects for 2011:

- 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.
- Bond Repayment
- Replacement of the Capital Hill System.
- Phase 4 of the General – 308 irrigation system improvement project
- Pump Station Improvements

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) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
348 Capital Improvement	$1,834,540	$2,600,000	$1,470,354	$2,275,013	$1,594,234	61.3	70.1
Total Expenditures	$1,834,540	$2,600,000	$1,470,354	$2,275,013	$1,594,234	61.3	70.1
Revenue Summary By Service Unit							
348 Capital Improvement	$0	$0	$574,682	$850,122	$3,207,500	*	377.3
645 Interfund Distribution	896,197	881,000	271,798	271,798	0	0.0	0.0
699 General Revenues	3,096,036	2,542,036	2,169,970	2,160,692	1,008,599	39.7	46.7
Total Revenues	$3,992,233	$3,423,036	$3,016,450	$3,282,612	$4,216,099	123.2	128.4

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
500 Intergov Srvcs / Other Interfund	$18,500	$0	$161,342	$242,013	$319,234	*	20.0
600 Capital Outlays	1,816,040	2,600,000	1,309,012	2,033,000	1,275,000	49.0	80.0
Total Expenditures	$1,834,540	$2,600,000	$1,470,354	$2,275,013	$1,594,234	61.3	100.0

EXPLANATORY NARRATIVE

Service Unit 348 – Capital Improvement

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
550 Interfund Subsidies	$18,500	$0	$161,342	$242,013	$319,234	*	131.9
650 Construction Projects	1,816,040	2,600,000	1,309,012	2,033,000	1,275,000	49.0	62.7
Total Expenditures – Service Unit 348	$1,834,540	$2,600,000	$1,470,354	$2,275,013	$1,594,234	61.3	70.1
Revenues							
340 Charges For Good And Services	$0	$0	$574,682	$850,122	$1,207,500	*	142.0
390 Other Financing Sources	0	0	0	0	2,000,000	*	*
Total Revenues – Service Unit 342	$0	$0	$574,682	$850,122	$3,207,500	*	377.3

Account 550 Interfund Subsidies – This line item represents an Irrigation debt service transfer.

Account 650 Construction Projects – The following chart shows expenditures in this fund.

Capital Outlay Capital Improvements 2011	479 Fund
Fruitvale Canal Diversion Study (Project 2011)	$200,000
Bond Repayment (last payment in 2033)	319,234
Capital Hill System Replacement (Project #2257)	450,000
Phase Four of the General – 308 Rebuild (Project #2180)	550,000
Pump Station Improvement (Project #2023)	75,000
Total Capital Outlay	$1,594,234

Revenues – Revenues are from Irrigation Assessment fees.

Service Unit 645 – Interfund Distributions

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
390 Other Financing Sources	$896,197	$881,000	$271,798	$271,798	$0	0.0	0.0
Total Revenues – Service Unit 645	$896,197	$881,000	$271,798	$271,798	$0	0.0	0.0

Revenues – Revenues were comprised of the CIP portion of the rates, an anticipated $2,000,000 bond and interest earnings. Use of funds collected from the CIP portion of the rates are restricted to debt service or transferred to this service unit. For 2011, the CIP portion of the rate is now going directly to the Irrigation Capital fund.

Service Unit 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$3,053,536	$2,539,036	$2,157,692	$2,157,692	$1,007,599	39.7	46.7
360 Miscellaneous Revenues	42,500	3,000	12,278	3,000	1,000	33.3	33.3
Total Revenues – Service Unit 699	$3,096,036	$2,542,036	$2,169,970	$2,160,692	$1,008,599	39.7	46.7

Revenues – 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. 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 $2,000,000 revenue bond will be required in late 2011. Funds budgeted in the 2010 year-end estimate and not spent will be brought forward to 2011.

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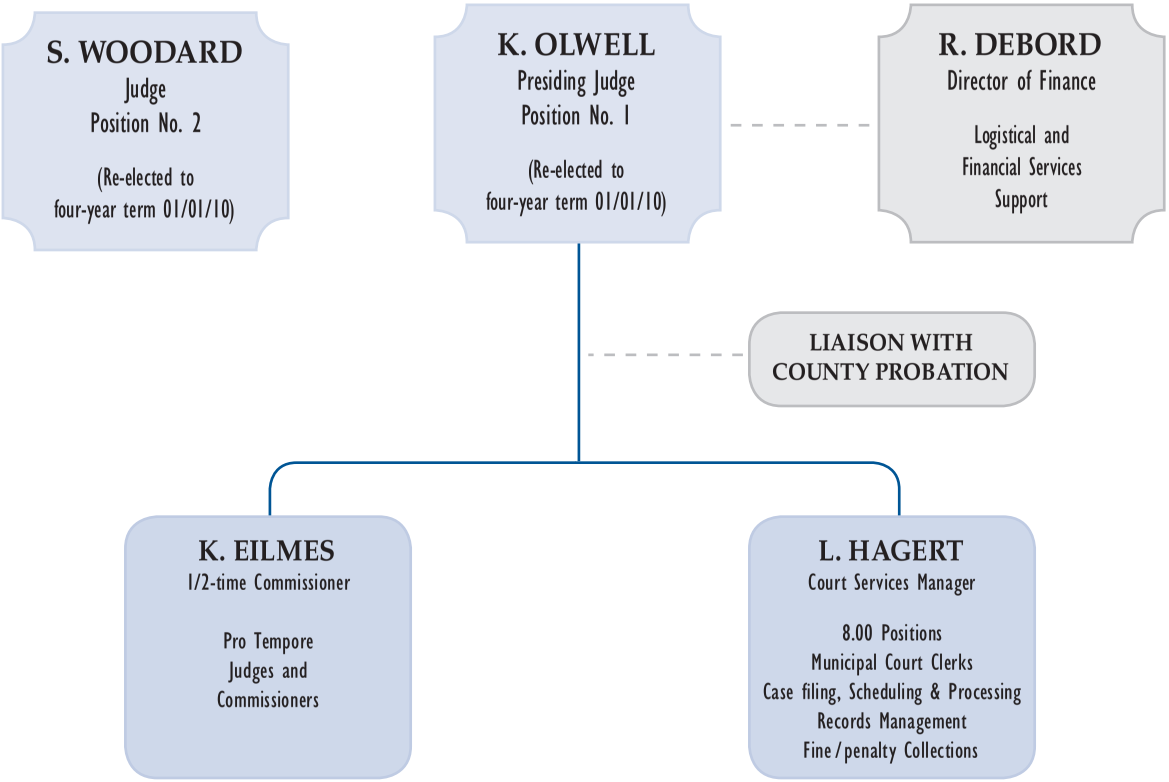
Municipal Court

018 Municipal Court

MUNICIPAL COURT

2010 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 City contracts with the County to provide probation services for convicted offenders sentenced by the Municipal Court to probation. The probationers are required to pay the County directly for their services; therefore, the City has not subsidized the program since 2009.

The service units in this division are:

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

PERFORMANCE STATISTICS

Infractions (Non-Criminal)	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Filings and Hearings			
Infractions Filed	10,952	10,526	10,526
Violations Charged	14,173	13,878	13,878
Mitigation Hearings	1,154	1,198	1,198
Contested Hearings	314	254	254
Show Cause Hearings	126	96	96
Other Hearings on Record and Deferred Findings	3,932	3,116	3,116
Total Filings and Hearings	30,651	29,068	29,068
Dispositions			
Infractions Paid	2,598	2,788	2,788
Failure to Respond	3,470	3,756	3,756
Committed	3,542	3,198	3,198
Not Committed	201	154	154
Dismissed	2,584	2,102	2,102
Amended	9	10	10
Total Disposed	12,404	12,008	12,008
Municipal Court Infraction Revenue (1)	$1,011,211	$1,060,000	$1,060,000

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

Criminal	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Filings			
Citations Filed	6,117	5,402	5,402
Violations Charged	7,742	6,708	6,708
Trial Settings			
Non Jury Trials Set	10	8	8
Jury Trials	2,568	1,866	1,866
Proceedings			
Arraignments	4,650	3,302	3,302
Non Jury Trials	0	0	0
Jury Trials	21	8	8
Other Hearings	8,234	5,738	5,738
Dispositions			
Bail Forfeitures	64	36	36
Guilty	3,890	3,866	3,866
Not Guilty	7	8	8
Dismissed	3,304	2,994	2,994
Amended	568	428	428
Deferred / Driver	817	616	616
Prosecution Resumed	157	148	148
Total Disposed	8,807	8,096	8,096

AUTHORIZED PERSONNEL

Class Code	Position Title	2009 Actual	2010 Amended Budget	2011 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	0.00	0.00
Total Personnel		**12.50**	**11.50**	**11.50**

(1) A Municipal Court Cashier position was eliminated in 2010 due to budget constraints.

BUDGET SUMMARY

Dept 018 Municipal Court Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
103 Criminal Justice Sales Tax .3% Inc	$220,270	$239,692	$140,815	$224,327	$238,494	99.5	106.3
129 Administration	1,058,633	1,023,078	750,346	1,011,341	995,700	97.3	98.5
Total Expenditures	$1,278,903	$1,262,770	$891,160	$1,235,668	$1,234,194	97.7	99.9

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$825,796	$816,927	$585,864	$790,261	$792,735	97.0	64.2
200 Personnel Benefits	221,189	197,984	155,305	208,559	198,949	100.5	16.1
Sub-Total Salaries and Benefits	1,046,985	1,014,911	741,168	998,820	991,684	97.7	80.4
300 Supplies	28,762	35,000	22,333	31,998	35,000	100.0	2.8
400 Other Services and Charges	176,073	189,860	108,616	181,850	184,510	97.2	15.0
500 Intergov Srvcs / Other Interfund	27,082	23,000	19,043	23,000	23,000	100.0	1.9
Total Expenditures	$1,278,903	$1,262,770	$891,160	$1,235,668	$1,234,194	97.7	100.0

EXPLANATORY NARRATIVE

Service Unit 103 – Criminal Justice Sales Tax

A portion of 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 2010 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.

Service Unit – 103 Crmnl Justice Sls Tax .3%	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$126,797	$130,524	$93,245	$126,728	$133,068	102.0	105.0
120 Overtime	1,646	3,000	342	2,500	2,500	83.3	100.0
Total	128,443	133,524	93,586	129,228	135,568	101.5	104.9
200 Personnel Benefits	40,076	40,168	28,992	38,299	40,925	101.9	106.9
310 Office and Operating Supplies	12,353	18,000	3,917	12,800	18,000	100.0	140.6
410 Professional Services	39,398	48,000	14,319	44,000	44,000	91.7	100.0
Total Expenditures – Service Unit 103	$220,270	$239,692	$140,815	$224,327	$238,494	99.5	106.3

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity. The 2011 budget represents a full year cost of two Municipal Court Clerk positions and a ½ time Court Commissioner.

Account 120 Overtime – This account covers the overtime necessary for clerical staff to complete daily court cases as well as working on holidays.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office & Operating Supplies – This account is used for purchasing office and operating supplies which support staff and additional court calendars that have been implemented.

Account 410 Professional Services – This line item represents building security, interpreter services, witness and juror fees associated with processing the court's caseload.

Service Unit 129 – Administration

Service Unit – 129 Administration	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$643,407	$626,963	$467,488	$625,593	$630,727	100.6	100.8
120 Overtime	51,126	55,000	23,710	34,000	25,000	45.5	73.5
130 Special Pay	2,081	1,440	1,080	1,440	1,440	100.0	100.0
Total	697,354	683,403	492,277	661,033	657,167	96.2	99.4
200 Personnel Benefits	181,113	157,816	126,313	170,260	158,024	100.1	92.8
300 Supplies							
310 Office and Operating Supplies	16,107	16,000	18,416	18,198	16,000	100.0	87.9
350 Small Tools and Equipment	302	1,000	0	1,000	1,000	100.0	100.0
Total	16,409	17,000	18,416	19,198	17,000	100.0	88.6
400 Other Services and Charges							
410 Professional Services	104,085	105,000	71,614	105,000	105,000	100.0	100.0
420 Communications	9,882	9,910	6,395	8,750	10,010	101.0	114.4
430 Transportation / Training	2,569	4,500	812	1,500	3,000	66.7	200.0
480 Repairs and Maintenance	1,906	250	1,122	1,500	1,500	600.0	100.0
490 Miscellaneous	18,233	22,200	14,354	21,100	21,000	94.6	99.5
Total	136,675	141,860	94,297	137,850	140,510	99.1	101.9
510 Intergovernment Professional Svc	27,082	23,000	19,043	23,000	23,000	100.0	100.0
Total Expenditures – Service Unit 129	$1,057,894	$1,023,078	$750,346	$1,011,341	$995,700	97.3	98.5
Revenues							
336 Judicial Salary Contributions	$48,313	$50,000	$33,999	$45,000	$45,000	90.0	100.0
Total Revenues – Service Unit 129	$48,313	$50,000	$33,999	$45,000	$45,000	90.0	100.0

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – This account includes paying police support officers overtime to perform bailiff duties during court proceedings and overtime to allow clerical staff to process the court cases. This expense was reduced in lieu of the Municipal Court participating in the 2010 furlough, and the $30,000 reduction was carried forward into the 2011 budget.

Account 130 Special Pay – In the absence of the Court Services Manager, this line pays a designee a 5% increase for assuming the responsibilities of being a resource person for court staff.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office & Operating Supplies – Most of this budget is for the cost of file related supplies for case management.

Account 350 Small Tools and Equipment – This account is used for equipment replacement, and pays for items such as calculators, office furniture and computer components.

Account 410 Professional Services – This line item includes Court Certified Interpreters in various languages, Judge Pro-Tem service witness and jury fees. These costs are reflective of the volume of court cases and the variety of different languages for which interpretive services are required.

Account 420 Communications – This account provides for postage and both telephone and wireless communication costs.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other required training seminars.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

Account 490 Miscellaneous – This line item provides for printing, registrations at training seminars, association dues, legal subscriptions, required education and costs associated with the State Administrative Office of the Courts.

Miscellaneous Expenses	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Printing	$7,926	$12,000	$12,000
Dues and Subscriptions	4,329	5,000	5,000
Recruiting Expense	0	500	500
Miscellaneous other	5,979	3,600	3,500
Total	$18,234	$21,100	$21,000

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.)

Revenues – Revenue remitted to the City of Yakima from the Yakima Municipal Court is generated from the collection of fines and penalties on Criminal Traffic, Criminal Non Traffic cases, Infraction cases and Parking violations. However, these dedicated fines and penalties are accounted for as a Police Patrol dedicated revenue in Service Unit 113. The "Judicial Salary Contributions" revenue account is a state shared revenue that the City receives because it follows a predefined formula to set Judicial salaries.

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Finance

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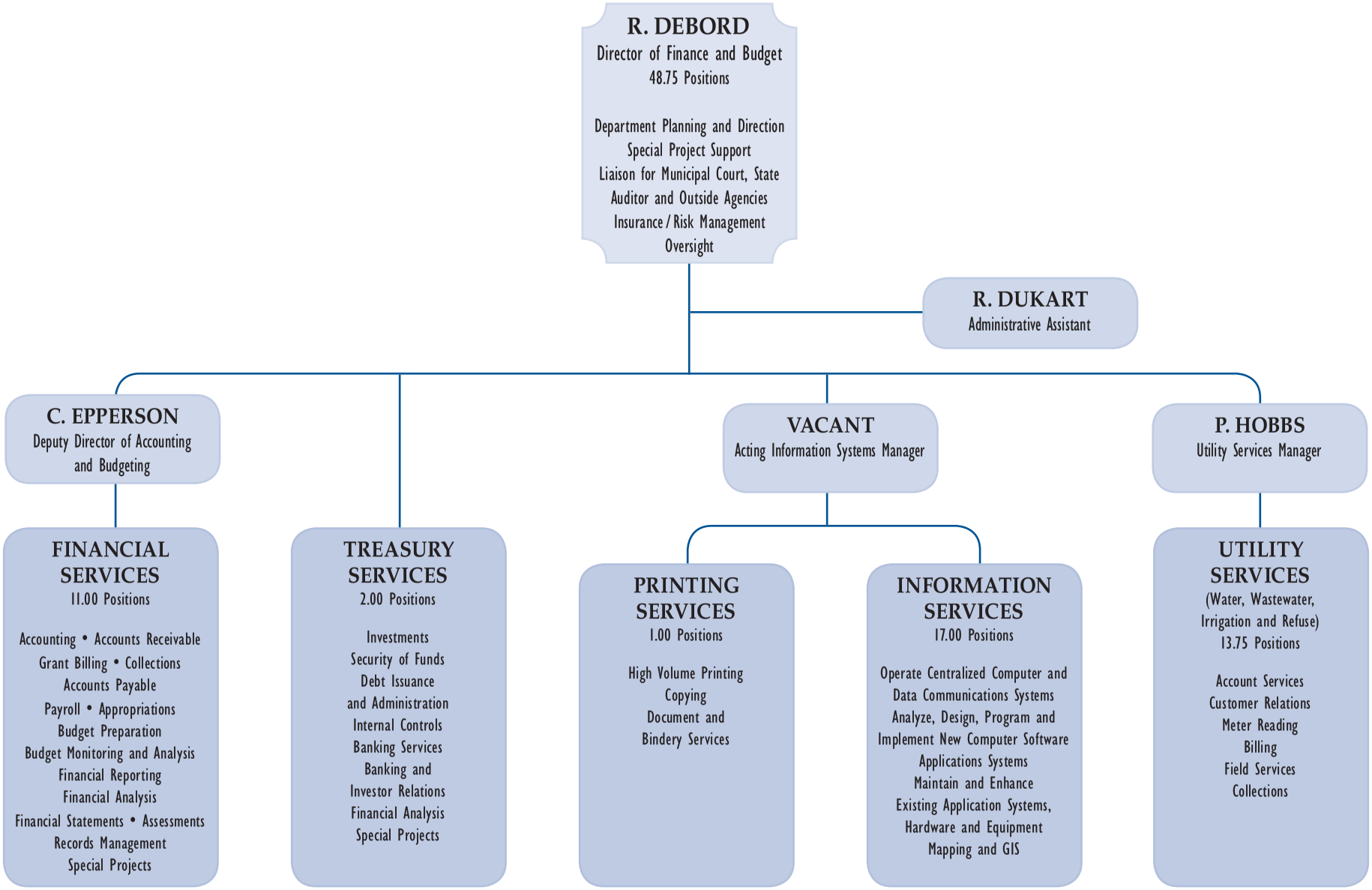
FINANCE

2010 Budgeted Staffing Levels



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 Finance Department have accomplished many goals and experienced many challenges during 2010; and the horizon appears peppered with new challenges for the coming year. The enclosed 2011 proposed budget outlines the essential services being funded and identifies some of the many challenges we anticipate in the coming year.

The Finance Department's total 2011 proposed budget is approximately $4.9 million; and is allocated among the department's three divisions as follows :

a. $1.4 million – Financial Services (5.4% reduction from prior year)
b. $2.2 million – Information Systems (3.4% reduction from prior year; excluding 2010 encumbrances)
c. $1.3 million – Utility Customer Services (3.9% increase from prior year; and approximately 4.0% of Utility operating revenues – Water, Irrigation, Wastewater & Refuse)

MAJOR ACCOMPLISHMENTS IN 2010

As difficult and challenging a year as 2010 has been, staff still managed to attain many significant achievements and to make strong progress on others. Many of these endeavors have involved two or more of the three divisions included under the Finance Department's umbrella; following is an overview of some of the more notable achievements:

Utility Customer Service System (UCSS) Project - The major portion of the utility customer account and billing processes and the Codes Business / Regulatory Public Portal functionality was implemented in 2010. While the basic functions are performing well, we continue to implement, modify and/or correct various portions of system operations, user processes and user reports. The work on these areas is detail oriented and very time consuming for both our staff and for the vendor; this work will likely extend well into 2011.

(Phase I - Permitting and Code Administration modules - were implemented in 2009 and are performing well. Subsequent Phases of this project yet to be implemented include: a stormwater utility module; electronic check (E-Check) processing; capability for internet payments for utilities (this functionality has been implemented for payment of permits and business licenses over the internet), and some utility operating division requirements.)

Time and Attendance System (TAMS) Project - This is an automated, time entry system for all city employees. The new system will automate the entry of time cards and related approval workflow. The IS division staff installed the system in 2009 and is working with four divisions who are testing the system through parallel operations with the existing paper-based time keeping system. IS and Finance staff are in the final stages of the interface tests with the existing payroll system. City Management has reviewed various related administrative policies and practices and has

incorporated modifications into the new system. We anticipate all divisions to be fully operating under this new system by the end of 2011.

Integrated Regional Public Safety System (IPSS) Project - Implementation scheduled for January 2011: Provided financial, technical and project management support to the project, and several employees functioned as key members of the project team; serving on various committees. Major accomplishments in 2010 include: execution of contract with Spillman Technologies, Inc. for purchase of public safety systems; development of a multi-agency Interlocal Agreement; formation of the Yakima Consortium for Regional Public Safety (YAKCORPS) – 24 of the 26 public safety agencies within Yakima county have now joined the consortium, (2 still pending); prepared grant applications; commenced the implementation process with Spillman; and renewed contract negotiations with the preferred vendor for the prosecuting attorneys system.

Additionally, the Information Systems staff provided significant GIS support to the project team and upgraded approximately 130 mobile computers and replaced/upgraded 80 + mobile / desktop computers for the Cities of Yakima, Selah, Union Gap and six fire districts, in support of this project.

Note: the City was awarded $1 million in Federal grants ($500,000 in both 2009 and 2010) for the public safety system project. An additional $700,000 Federal grant was requested in the 2011 federal budget and $127,000 was applied for from the 2010 local portion of a State Homeland Security grant; both of these requests remain outstanding at this time. The City is the Fiscal Agent for YAKCORPS and for the federal grants.

Information Systems Division – The division manager retired in February of this year and, due to budget reductions, the division had to operate without this position for the majority of the year. The manager's responsibilities were allocated among the department director and three key members of the division.

The division's Sr. Applications Developer also retired in February and the funding for this position was temporarily re-directed to fund the costs of an external consultant to perform an assessment of the division structure and operations. While the results of this assessment have been very beneficial, the lack of these two FTE's placed enormous pressure and additional workload on the division staff and department director, and certainly affected response times and efficiencies of the entire staff.

The consultant performed an assessment of the existing information systems division, including the existing structure, services provided, skill-sets of existing staff and the technology needs of the City. The assessment was performed by external consultants who specialize in this area. The consultants were assisted by internal staff. The results of this assessment formed the basis for the proposed division re-organization included in the proposed 2011 general government budget, (refer to the Finance Department's policy issue explanation within the "Citywide Budget Reduction Policy Issue" for information regarding the proposed reorganization).

Systems Support / Internal – Implemented numerous "internal" upgrades to the city's technology "operations and architecture", including: ArcGIS 10; new Web mapping application; Helpdesk intranet; firewall upgrades; server virtualization systems; new backup system for windows server; server virtualization; new anti-virus and spyware protections; installed virtual domain controller; new VOIP network / fiber backhaul to WWTP; replaced failed NAS for 911/Communications; and upgraded several other network and communication devices throughout city.

System Support / Customer – Implemented numerous hardware and software upgrades for system users throughout the City including: crime-free rental housing database; postcard notification

process for planning division; established a computer operations room for YPD special operations; installed surveillance cameras for YPD and engineering; upgraded system application and computers in municipal court room; installed license plate reader systems and various crime analysis hardware and software for YPD; updated storm water billing process; supported several public disclosure requests for clerk's office; setup / replaced several servers in various locations; provided continuous technical support and hands-on assistance to the police department in effort to generate and balance state required crime statistic (UCR) reports; and provided 24/7/365 emergency support for all city divisions (primarily public safety).

Systems Support / Regional – The IS division provided full desktop support to the Union Gap Police Department and the Selah Fire Department, extended fiber optic communications to the Selah City Hall and Fire department; and provided utility bill printing services for the City of Toppenish.

Utility Services Improvements – Implementation of check scanning hardware and related processes was completed during the year and all checks received for utility payments are now scanned for processing (City receives over 150,000 checks annually for payment of utility bills). This allows for payments to be deposited into the city bank account the same day they are processed and notification to the City of any NSF checks occurs within a few days of receipt, which allows for a much timelier follow up on bad checks and helps to reduce delinquent balances. Additionally, utility bills, parking tickets and dog licenses can now be paid for with a credit or debit card at the Utility Services counter (internet payment capability is scheduled for next year); and parking infractions written by the Committee for Downtown Yakima can now be paid at the Utility Services counter.

Budget Support – Staff spent countless hours monitoring city revenues and expenditures throughout the year; administered a mid-year budget reduction; prepared budgeted and supplemental reductions for the proposed 2011 budget; provided support to the Council Budget Committee, and responded to numerous internal and external budget and financial related information requests.

Finance Support – Developed a master lease agreement for the purchase of new citywide telephone system; executed line-of-credit agreement for Kiwanis park project; researched / prepared financing options for fire apparatus replacement program and analyzed options for possible street maintenance program; assisted with establishment of two new LID's; new parking "meters" that accept both electronic payment and coins were placed into full operation; completed expansion of new debit/credit card system to parks and cemetery facilities; commenced analysis and upgrade of city's electronic banking practices; provided financial technical support for various "at risk" loans; began researching possible financing options for a new baseball stadium; tracked costs for several major construction projects and administered numerous state and federal grants.

Financial Statements – Prepared the 2009 financial statements and related schedules and worked with the State Auditors, as needed, during the City's annual audit. The City received an Unqualified Opinion on the 2009 Financial Statements – the highest rating achievable. (This continues over two decades of consecutive unqualified financial statement opinions for the City.)

The 2011 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 2011 operating plans and proposed utilization of funding.

INFORMATION SYSTEMS – 052

GENERAL FUND

Finance Director	***Rita DeBord***
Information Systems Manager	***Vacant***

DEFINITION

Information Systems Division - Primary Responsibilities:

- Security and Operations of City's Information Systems Infrastructure (e.g.: databases; operating systems; firewalls; anti-virus; anti-spam; communications networks; etc.)
- Maintenance, Enhancement and Support of:
  - Existing Software Applications
  - City's Geographical Information Services (GIS)
  - Existing Computer Hardware (e.g.: computers; printers; copiers; mobile data terminals; wireless PDA devices; data radios; microwaves; fiber optics; surveillance cameras; etc.)
- Implementation of New Software Application systems
- Printing Services
- Graphical Design Services

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	2009 Actual	2010 Amended Budget	2011 Proposed Budget
1233	Information Systems Manager [1]	1.00	1.00	0.00
2102	GIS Technician	1.00	1.00	1.00
2107	Computer Operations Technician [2]	2.00	2.00	1.00
2108	Computer Client Services Technician [2]	4.00	4.00	6.00
2109	Applications Developer [2]	2.00	2.00	0.00
2110	Database Administrator	1.00	1.00	1.00
2111	Lead Applications System Designer [2]	1.00	1.00	2.00
2112	Network Services Engineer	1.00	1.00	1.00
2114	Senior Applications Developer [2]	1.00	1.00	0.00
2116	Lead Client Services Technician	1.00	1.00	1.00
7611	Print Shop Operator	1.00	1.00	1.00
10201	Senior Analyst [2]	1.00	1.00	0.00
11901	Supervising Senior Analyst [3]	1.70	2.00	2.00
	Web / Intranet Master [2]	0.00	0.00	1.00
	Project Manager / Business Analyst [2]	0.00	0.00	1.00
Total Personnel [4]		**18.70**	**19.00**	**18.00**

(1) The 2011 Budget includes a proposal to consolidate the Information Systems Manager position with the Public Safety Communications Manager position. The manager's time and related budget will be allocated between the two divisions; the percentage allocated to each may change from time to time based on the workload demands of each division. The 2011 Budget allocates .70 FTE to Public Safety Communications and .30 FTE in Information Systems. (The position will be listed as 1 FTE in the Public Safety Communications personnel chart.)

(2) Information Systems is proposing staffing adjustments in 2011 that, if approved, will result in the deletion of one Senior Analyst, a Senior Applications Developer (vacant), two Applications Developers, and a Computer Operations Technician and the addition of one Project Manager/Business Analyst, one Web master, one Lead Applications System Designer, and two Client Services Technician positions. (See the Budget Reduction Policy Issue for the Finance Department/Information Systems Reorganization, for more information)

(3) Although both of the Supervising Senior Analyst positions were originally approved as a full-time FTE, one of the Analysts worked a reduced schedule in 2009. However, due to increased workload this position returned to full-time in 2010.

(4) A portion of the Department Director's (0.25)and Department Assistant's (0.25) time is allocated to this division.

BUDGET SUMMARY

Dept 052 Information Systems Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
103 Criminal Justice Sales Tax .3% Inc	$37,199	$50,056	$29,653	$54,727	$42,776	85.5	78.2
631 Data Processing Center	2,250,602	2,366,386	1,578,359	2,327,513	2,013,355	85.1	86.5
653 Copy Center	162,320	172,965	117,553	169,571	172,607	99.8	101.8
Total Expenditures	$2,450,120	$2,589,406	$1,725,565	$2,551,811	$2,228,738	86.1	87.3

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$1,332,545	$1,362,871	$955,480	$1,282,602	$1,300,601	95.4	58.4
200 Personnel Benefits	362,147	360,835	244,291	356,024	344,472	95.5	15.5
Sub-Total Salaries and Benefits	1,694,692	1,723,706	1,199,771	1,638,626	1,645,073	95.4	73.8
300 Supplies	158,669	168,755	94,368	168,900	160,900	95.4	7.2
400 Other Services and Charges	522,141	516,078	411,613	555,747	398,837	77.3	17.9
600 Capital Outlays	27,723	179,610	9,290	179,610	15,000	8.4	0.7
700 Debt Service	45,014	0	9,589	7,671	7,671	*	0.3
900 Interfund Payment For Services	1,881	1,257	942	1,257	1,257	100.0	0.1
Total Expenditures	$2,450,120	$2,589,406	$1,725,573	$2,551,811	$2,228,738	86.1	100.0

EXPLANATORY NARRATIVE

Service Unit 103 – Criminal Justice .3% Sales Tax

This Service Unit is funded through the 0.3% sales tax approved by voters in 2005, which is used to enhance the efficiency, effectiveness and safety of the City's law enforcement and other Criminal Justice personnel through the expanded use of technology. These funds are used primarily to support mobile technology for the police patrol officers (ex: purchase, installation, maintenance and support of in-car computers and video cameras).

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages	$28,109	$29,961	$25,591	$29,961	$29,961	100.0	100.0
110 Salaries and Wages	0	250	209	250	250	100.0	100.0
120 Overtime	0	0	47	0	0	*	*
Total	28,109	30,211	25,848	30,211	30,211	100.0	100.0
200 Personnel Benefits	2,385	4,145	2,214	2,516	2,566	61.9	102.0
490 Miscellaneous	6,705	15,700	1,591	22,000	10,000	63.7	45.5
Total Expenditures – Service Unit 103	$37,199	$50,056	$29,653	$54,727	$42,776	85.5	78.2

Account 110 Salaries and Wages – This account includes wages only for temporary employees, who support the patrol car technology. In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – This account helps provide personnel to respond to after-hours emergency calls, primarily in support of police or critical server support.

Account 490 Miscellaneous – This budget covers miscellaneous expenditures in support of the Integrated Public Safety Systems (IPSS) project, which the City and County agreed to share equally; this amount represents the City's 50% share.

Service Unit 631 – Data Processing

The Data Processing Service Unit is responsible for six areas of computer and technology 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 Fire Records, Mobile Data Terminals, Prosecutors Case Management System, Document Imaging, Mobile Digital Video System, SafetyNet Regional Area Records 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, geo-locational research, Global Positioning System (GPS) support, Automatic Vehicle Location (AVL) services, and mobile client mapping systems for 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 Police Department, Selah Police and Fire Departments and West Valley, East Valley, Gleed, Highland and Lower 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.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages	$1,234,571	$1,256,726	$819,798	$1,116,880	$1,199,456	95.4	107.4
110 Salaries and Wages	9,007	12,500	5,167	11,545	7,500	60.0	65.0
120 Overtime	18,779	19,000	11,008	19,000	19,000	100.0	100.0
130 Special Pay	0	0	63,292	63,292	0	*	0.0
Total	1,262,358	1,288,226	899,264	1,210,717	1,225,956	95.2	101.3
200 Personnel Benefits	343,729	340,059	230,027	336,982	325,105	95.6	96.5
300 Supplies							
310 Office and Operating Supplies	27,465	24,450	7,559	24,450	24,450	100.0	100.0
320 Fuel Consumed	722	755	656	900	900	119.2	100.0
350 Small Tools and Equipment	68,087	73,550	42,518	73,550	65,550	89.1	89.1
Total	$96,274	$98,755	$50,732	$98,900	$90,900	92.1	91.9

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
400 Other Services and Charges							
410 Professional Services	$205,113	$190,791	$152,455	$233,000	$74,950	39.3	32.2
420 Communications	49,598	41,947	35,865	47,447	47,447	113.1	100.0
430 Transportation / Training	3,615	8,140	1,308	4,000	8,140	100.0	203.5
440 Advertising	0	500	0	500	500	100.0	100.0
450 Operating Rentals and Leases	4,942	5,100	3,020	5,100	5,100	100.0	100.0
480 Repairs And Maintenance	211,957	208,000	195,158	208,000	214,000	102.9	102.9
490 Miscellaneous	3,476	4,000	297	2,000	5,000	125.0	250.0
Total	478,701	458,478	388,104	500,047	355,137	77.5	71.0
640 Machinery and Equipment	27,723	179,610	9,290	179,610	15,000	8.4	8.4
750 Debt Service - Capital Lease -Pr	43,709	0	0	0	0	*	*
830 Debt Service - External Ltd -Int	-3,774	0	0	0	0	*	*
950 Interfund Opt Rental and Leases	1,881	1,257	942	1,257	1,257	100.0	100.0
Total Expenditures – Service Unit 631	$2,250,602	$2,366,386	$1,578,359	$2,327,513	$2,013,355	85.1	86.5
Revenues							
330 Intergovernmental Revenues	$786	$0	$590	$261	$0	*	0.0
340 Charges for Goods and Services	28,283	35,000	35,000	35,000	50,000	142.9	142.9
Total Revenues – Service Unit 631	$29,068	$35,000	$35,590	$35,261	$50,000	142.9	141.8

Account 110 Salaries and Wages – In accordance with management's directive, salaries are again "frozen" for the 2011 budget. Major budgeted changes in this line item are outlined in the division's re-organization proposal (see the Citywide Policy Issue for Budget Reductions – Finance Department/Information Systems Division for details of the proposed changes.) Other minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is utilized predominantly for personnel to respond to after-hours emergency calls; primarily in support of police and other 24-hour operations and for after-hours server maintenance.

Account 130 Special Pay – – This account provides funding for standby pay to personnel who are on call during all non-working hours to provide immediate response to computer system emergencies. Though the Public Safety departments' systems require 24-hour computer availability several other City departments also operate around the clock and rely heavily on computer services during all hours of operation.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – City-wide paper and printing supplies account for approximately 60% of this budget. These costs are driven by demand. Wiring, computer and office supplies, and miscellaneous parts account for most of the remaining budget.

Account 320 Fuel Consumed – This account provides for the purchase of gasoline utilized by Department vehicles and diesel fuel for the diesel engine generator that supports the city's uninterruptable power supply (UPS) system.

Account 350 Small Tools and Minor Equipment – This account provides citywide funding for Personal Computers (PC), servers, network communications equipment, wireless communications devices, fiber optic equipment, cabling and miscellaneous equipment and supplies for all departments. (At this severely limited funding level, the City's replacement cycle for PC's is over twenty (20) years if 100% of this funding were utilized to purchase PC's, alone, which is not the case, as noted above.)

Account 410 Professional Services – This account contains funding for computer software licenses, data base licenses, computer virus detection subscription, Anti-SPAM e-mail service and staff training. This account also contains appropriations for most Information Systems projects, thus this budget can vary dramatically from year to year depending on project completion dates and project implementation schedules.

Account 420 Communications – This account includes internet and data back haul connections for the entire City (e.g.: network backbone and infrastructure connections to all city facilities (police, fire stations, public works, wastewater treatment plant, etc.) and to Selah, Union Gap and Yakima County; Postage, telephone, data and mobile communications costs for division personnel are also included in this account.

Account 430 Transportation and Training – This account represents the full training budget for the City's computer support staff.

Account 450 Operating Rentals & Leases – This account pays for the postage machine and postage meter equipment rental, which is utilized for all city mail.

Account 480 Repairs and Maintenance – This account includes maintenance and support contracts and repair costs for computer hardware and computer software citywide. (Includes: desktop computers, PC's, printers, scanners, servers, check writers, database and network hardware, mail stuffers, postage machines, etc.).

There are several offsetting adjustments in this account in 2011 as compared to the prior year. First, several critical maintenance and support contracts were left out of the 2010 budget, including UPS Power backup system, UniTrends backup system and the finance check printer, these costs were included in the 2011 proposed budget, as were a few new systems that were implemented during the year and which need maintenance contracts.

Offsetting the above increases, is the planned transition from the existing public safety systems to the new systems. Due to the planned transition to the Spillman public safety systems early in 2011, we are able to drop maintenance on existing systems for next year and do not need to fund maintenance/support on the new systems until 2012, as the purchase contract includes the first year maintenance support. However, an estimated $45,000 will need to be added in the 2012 budget to cover the Spillman maintenance and support costs.

Account 490 Miscellaneous – The primary expenditures from this account are registrations for training classes and vendor sponsored user group conferences.

Account 640 Machinery and Equipment – This account is a summary account of capital investments including software systems. The 2010 budgeted amount includes funding for the prosecuting attorney's system, which is a part of the overall public safety system project. The contract to purchase a prosecuting attorney's system has not been completed, thus, these dollars will likely be rolled over (encumbered) into 2011.

Account 950 Interfund Operating Rental and Leases – This account is the Equipment Rental replacement charge for the Information Systems' two vehicles.

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, the center 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.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$41,736	$41,934	$30,368	$41,174	$41,934	100.0	101.9
120 Overtime	342	2,500	0	500	2,500	100.0	500.0
Total	42,078	44,434	30,368	41,674	44,434	100.0	106.6
200 Personnel Benefits							
200 Personnel Benefits	16,000	16,530	12,051	16,426	16,701	101.0	101.7
280 Clothing and Miscellaneous	32	100	0	100	100	100.0	100.0
Total	16,033	16,630	12,051	16,526	16,801	101.0	101.7
300 Supplies							
310 Office and Operating Supplies	17,703	20,000	9,627	20,000	20,000	100.0	100.0
340 Items Purchased for Resale	44,692	50,000	34,008	50,000	50,000	100.0	100.0
Total	62,395	70,000	43,636	70,000	70,000	100.0	100.0
400 Other Services and Charges							
420 Communications	254	262	116	262	262	100.0	100.0
430 Transportation / Training	0	88	0	88	88	100.0	100.0
480 Repairs and Maintenance	36,481	41,200	21,794	33,000	33,000	80.1	100.0
490 Miscellaneous	0	350	0	350	350	100.0	100.0
Total	36,734	41,900	21,910	33,700	33,700	80.4	100.0
640 Machinery And Equipment	0	0	0	0	0	*	*
750 Debt Service - Capital Lease -Pr	5,038	0	7,666	6,108	6,108	*	100.0
830 Debt Service - External Ltd -Int	41	0	1,923	1,563	1,563	*	100.0
Total Expenditures – Service Unit 653	$162,320	$172,965	$117,553	$169,571	$172,607	99.8	101.8
Revenues							
340 Charges for Goods and Services	$129,768	$155,000	$64,125	$155,000	$155,000	100.0	100.0
Total Revenues – Service Unit 653	$129,768	$155,000	$64,125	$155,000	$155,000	100.0	100.0

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – The functions that regularly require overtime include the printing of Council packets and budget documents.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – This account contains general office and operating supplies such as plain white paper, black ink, and toner cartridges. Approximately 75% of this budget is for paper. Most of this account is demand driven and, as a result, can vary from year to year.

Account 340 Items Purchased for Resale – This account contains supplies purchased for and billed to specific print jobs such as utility envelopes. This account is completely demand driven.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other training seminars.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for copy machines, printing equipment and mail processing equipment.

Account 490 Miscellaneous – This account includes registration fees for participation in conferences, together with dues, subscriptions and other miscellaneous expenses.

Revenues – Revenues consist of printing services provided to both internal City divisions and non-city customers

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-on's and shut-off's, 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.

Primary services provided by this division include:

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

The Utility Services Division consists of the following service unit:

Service Unit 635 – Utility Customer Service

PERFORMANCE STATISTICS

Utility Services	2009 Actual	2010 Amended Budget	2011 Proposed Budget
New Accounts Started	6,386	6,300	6,300
Meters Read	117,000	119,000	121,000
Meters Replaced	165	150	150
Customer Service Calls Answered	105,000	110,000	115,000
Bills Issued	189,000	195,000	201,000
Suspension Notices Issued	31,000	32,000	33,000
Delinquent Bills in Collection	7,100	7,500	7,900

AUTHORIZED PERSONNEL

Class Code	Position Title	2009 Actual	2010 Amended Budget	2011 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	7.75	7.75	7.75
14301	Utility Service Supervisor	1.00	1.00	1.00
Total Personnel (1)		**14.75**	**14.75**	**14.75**

(1) 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) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
635 Utility Customer Service	$1,130,716	$1,256,127	$833,729	$1,246,931	$1,305,084	103.9	104.7
Total Expenditures	$1,130,716	$1,256,127	$833,729	$1,246,931	$1,305,084	103.9	104.7

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$694,520	$714,842	$510,314	$701,146	$709,561	99.3	54.4
200 Personnel Benefits	233,894	250,925	173,293	250,925	251,650	100.3	19.3
Sub-Total Salaries and Benefits	928,414	965,766	683,608	952,071	961,212	99.5	73.7
300 Supplies	33,028	21,040	14,333	21,040	21,341	101.4	1.6
400 Other Services and Charges	153,480	251,384	121,899	255,884	306,194	121.8	23.5
900 Interfund Payment For Services	15,794	17,936	13,889	17,936	16,337	91.1	1.3
Total Expenditures	$1,130,716	$1,256,127	$833,729	$1,246,931	$1,305,084	103.9	100.0

EXPLANATORY NARRATIVE

Service Unit 635 – Utility Customer Service

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$671,229	$705,230	$499,871	$687,034	$707,796	100.4	103.0
120 Overtime	396	4,000	7,279	5,500	1,000	25.0	18.2
130 Special Pay	720	612	357	612	765	125.0	125.0
140 Retirement/Termination Cashout	22,175	5,000	2,807	8,000	0	0.0	0.0
Total	694,520	714,842	510,314	701,146	709,561	99.3	101.2
200 Personnel Benefits							
200 Personnel Benefits	233,407	250,425	172,800	250,425	251,150	100.3	100.3
280 Clothing and Miscellaneous	487	500	493	500	500	100.0	100.0
Total	233,894	250,925	173,293	250,925	251,650	100.3	100.3
300 Supplies							
310 Office and Operating Supplies	2,909	6,000	3,696	6,000	6,000	100.0	100.0
320 Fuel Consumed	9,475	10,040	7,366	10,040	10,341	103.0	103.0
350 Small Tools and Equipment	20,644	5,000	3,271	5,000	5,000	100.0	100.0
Total	33,028	21,040	14,333	21,040	21,341	101.4	101.4
400 Other Services and Charges							
410 Professional Services	929	80,000	4,238	80,000	125,000	156.3	156.3
420 Communications	119,745	130,134	93,471	130,134	139,944	107.5	107.5
430 Transportation/Training	202	250	0	250	250	100.0	100.0
480 Repairs and Maintenance	7,837	5,000	3,826	5,000	5,000	100.0	100.0
490 Miscellaneous	24,768	36,000	20,364	40,500	36,000	100.0	88.9
Total	153,480	251,384	121,899	255,884	306,194	121.8	119.7
900 Interfund Payment for Services							
950 Interfund Opt Rental and Leases	13,277	15,293	11,246	15,293	13,615	89.0	89.0
960 Interfund Insurance Services	2,517	2,643	2,643	2,643	2,722	103.0	103.0
Total	15,794	17,936	13,889	17,936	16,337	91.1	91.1
Total Expenditures – Service Unit 635	$1,130,716	$1,256,127	$833,729	$1,246,931	$1,305,084	103.9	104.7
Revenues							
340 Charges for Goods and Services	$1,120,763	$1,251,000	$821,479	$1,247,000	$1,305,000	104.3	104.7
Total Revenues – Service Unit 635	$1,120,763	$1,251,000	$821,479	$1,247,000	$1,305,000	104.3	104.7

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – The functions that regularly require overtime are after hours call outs for emergencies.

Account 130 Special Pay – The areas that require special pay frequently are bilingual services. The Utility Services Division has one budgeted bilingual position.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 280 Clothing and Miscellaneous – Items paid for from this account include uniforms and cold weather gear for field employees.

Account 310 Office and Operating Supplies – This account includes costs for basic office supplies, such as pens, paper, binders, locks, flashlights, batteries, etc.

Account 320 Fuel Consumed – This account provides for the purchase of gasoline for Department vehicles utilized by field personnel.

Account 350 Small Tools and Equipment – Items in this budget include wrenches, screwdrivers, reading probes, hedge trimmers, shovels and the like. The 2009 elevated expenditures were for one time costs primarily related to a facility remodel due to division reorganization.

Account 410 Professional Services – This account covers the cost of the maintenance and support agreement for the new utility customer service system (approximately $111,000; 2011 is the first year); and bank fees and charges related to use of debit/credit cards. (2010 budget included nearly $80,000 for bank fees, based on an early projection of the implementation date and vendor estimated customer "saturation" rate for credit cards. This has been reduced to approximately $13,000 for 2011.)

Account 420 Communications – The majority of this account is spent on postage, but also provides for wireless communications for field staff and division telephone services.

Account 480 Repairs and Maintenance – This account provides for normal repairs and maintenance to tools and equipment, primarily for field staff.

Account 490 Miscellaneous – This account is primarily for the costs of printing utility bills and notices.

Account 950 Interfund Operating Transfer/Rental and Leases – This account funds costs for maintenance and operation of department vehicles for field employees.

Account 960 Interfund Insurance Services – This budgeted item covers division's share of risk management related expenditures.

Revenues – Revenues from the Water, Irrigation, Wastewater and Refuse utilities fund 100% of the expenditures of this division.

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 has been 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 of Yakima agreed to be the grant sub-recipient and fiduciary agent for this project, which has been under the leadership of a Steering Committee made up of nonprofit, government, and private social service providers.

Community Services consists of the following service unit:

Service Unit 351 – Healthy Families

BUDGET SUMMARY

Dept 127 Community Services Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
351 Healthy Families	$342,254	$206,834	$54,661	$142,334	$8,250	4.0	5.8
Total Expenditures	$342,254	$206,834	$54,661	$142,334	$8,250	4.0	5.8
Revenue Summary By Service Unit							
351 Healthy Families	$336,684	$205,000	$653	$145,000	$5,000	2.4	3.5
699 General Revenues	11,168	3,956	5,599	5,599	8,265	208.9	147.6
Total Revenues	$347,852	$208,956	$6,252	$150,599	$13,265	6.4	8.8

Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
300 Supplies	$0	$2,500	$0	$500	$0	0.0	0.0
400 Other Services and Charges	342,254	204,334	54,661	141,834	8,250	4.0	100.0
Total Expenditures	$342,254	$206,834	$54,661	$142,334	$8,250	4.0	100.0

EXPLANATORY NARRATIVE

Service Unit 351 – Healthy Families

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 grant expires in June 2011. 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.

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 noncash match can then be used to request reimbursement in whole from the State. However, "Volunteer" in-kind contribution continues to be ineligible as match.

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 2010, the Healthy Families Yakima Coalition has been successful in conducting several PREP (i.e. marriage/relationship training) workshops, although at a reduced pace as the funding for this program is nearly depleted. The Coalition is currently doing strategic planning to determine the best succession tactics for continuing this type of early intervention and prevention for couples when the grant is completed. ACF has invited the executive director to seek universities to conduct secondary research regarding the impacts to couples, due to the success of this five year project. The media portion of the research has been concluded, which was designed to implement a saturation of values based messages in the valley regarding commitment to marriage and family. This media plan was tremendously successful, with more than a one-third match being provided by area TV, billboards, and radio. Fundraising for future tactics is currently a primary focus for the director, as well as providing research findings to the federal Human Health Services team in Seattle and Washington DC. The national evaluators will be in Yakima beginning mid December to begin a 6-month study of the Yakima Coalition's work, which has been deemed a priority because more participants have participated than originally estimated. Ongoing maintenance of the web-based resource platform is rigorously used by the coalition members and the public.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
310 Office and Operating Supplies	$0	$2,500	$0	$500	$0	0.0	0.0
400 Other Services and Charges							
410 Professional Services	178,562	139,334	54,661	139,334	8,250	5.9	5.9
430 Transportation / Training	3,164	5,000	0	2,500	0	0.0	0.0
440 Advertising	160,527	60,000	0	0	0	0.0	*
Total	342,254	204,334	54,661	141,834	8,250	4.0	5.8
Total Expenditures – Service Unit 351	$342,254	$206,834	$54,661	$142,334	$8,250	4.0	5.8
Revenues							
330 Intergovernmental Revenues	$332,946	$200,000	$0	$140,000	$0	0.0	0.0
360 Miscellaneous Revenues	3,739	5,000	653	5,000	5,000	100.0	100.0
Total Revenues – Service Unit 351	$336,684	$205,000	$653	$145,000	$5,000	2.4	3.5

Account 310 Office and Operating Supplies – This line has primarily been made up of the curriculum (i.e. class materials), and other supplies necessary to support the training effort; however no expenses are budgeted in 2011.

Account 410 Professional Services – The 2011 budget consists of the following:

Description	2009 Actual	2010 Year-End Estimate	2011 Proposed Budget
Executive Director Contract (1)	$125,595	$119,334	$8,250
Research and Data Collection	52,967	20,000	0
Total 410 Professional Services	$178,562	$139,334	$8,250

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

Account 430 Transportation/Training – No expenses are budgeted for this account in 2011. This account has been used for training and travel for the class leaders in the course materials. The grant also pays for travel for the Executive Director to seminars, conferences, meetings, etc.

Account 440 Advertising – No expenses are budgeted for this line item in 2011. This account has been 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 – No revenue is budgeted for 2011 as it is expected that all of the grant money will be spent by the end of 2010, however any additional contributions received will be used to continue program activities until the end of the five year program period in June 2011.

Service Unit 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$11,168	$3,956	$5,599	$5,599	$8,265	208.9	147.6
Total Revenues – Service Unit 699	$11,168	$3,956	$5,599	$5,599	$8,265	208.9	147.6

Revenues – Revenue consists of the fund balance. The budget as included in the document shows an ending balance of $5,015. However, since the five year program is coming to an end, the Final Budget will be modified to increase expenses so that the 2011 ending balance will be zeroed out.

FINANCIAL SERVICES – 015

GENERAL FUND

Finance Director — ***Rita DeBord***
Deputy Director of Accounting & Budgeting — ***Cindy Epperson***

DEFINITION

The Financial Services Division supports all City departments and is responsible for:

- Financial Compliance and Internal Control Oversight,
- Accounting and Reporting of all expenditure and revenue transactions,
- Financial Statements Preparation and Distribution,
- 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, and Debt Service Administration (bonds, leases, loans, lines of credit),
- Receiving and Recording of all City receipts (cash, electronic funds, etc.),
- Payment of all Invoices (Accounts Payable),
- Payroll Administration,
- Administration and Budget responsibilities for : District Court costs; Capitol Theatre Reserves; Cemetery Trust; LID Guaranties; Contingencies and Operating Fund transfers, and
- Administrative liaison with the Municipal Court, Public Facilities District, Healthy Families Yakima, and Intergovernmental Agencies.

2011 Challenges

Over the past few years the Finance Division has been flooded with ever-increasing demands on our services including: new regulatory requirements; new accounting, reporting and audit requirements; increasing requests for financial / accounting support from city division personnel; internal and external challenges regarding numerous aspects of city operations, and/or suggestions for reducing costs or increasing economic development, all of which result in the need for financial analysis and follow-up; several new Council initiatives that require financial and/or budget staff support and an increasing number of grants to administer and/or increasing terms/conditions tied to the grant awards, which significantly increase the complexity and time – required to administer these grants.

In addition to all of these "external" demands on staff resources, we have experienced a significant increase in the amount of staff time we must devote to monitoring and projecting the city's revenues and expenditures, and identifying, implementing and administering appropriate budget actions necessary to ensure the city operates with the approved budget and maintains minimal reserve (emergency) balances.

As "Murphy's law" would have it, it is precisely the impacts of the severe contraction in the local, state and national economies over the past few years that are both reducing city revenues and generating many of the ever increasing demands on our staff resources noted above. While all of the above conditions were developing, each forming increasing pressure and demands on finance staff resources,

the need to reduce the City's expenditures was also becoming evident. Thus, just as the demands on the finance staff were beginning to outpace the available resources, our staff levels were reduced for budget reduction purposes.

An unfortunate consequence of operating with fewer resources in Finance is an increased financial and legal risk to the City. Whether by cutting corners to "do more with less" or by unintentionally neglecting something that is mandated, or by a direct and/or indirect diminishment of internal controls, savings achieved through staff reductions can result in costly outcomes. The finance division has operated with one less Accountant and one less Financial Services Specialist (FSS) for all of 2010; an overall personnel reduction of approximately 12%. And while the remaining staff has stepped up and taken on more work and more responsibilities, the professional staff has been stretched too far and are wearing down, and we find ourselves far behind in a number of critical areas.

We hope that during 2011 we can catch up with some of the more urgent needs; however, it is more likely that our outstanding project list will only increase as we struggle to keep up with the growing regulatory requirements, research requests and minimum standards of fiscally responsible operations.

Even with fewer staff resources and the need to closely monitor revenues and reserve balances, there are additional projects that require Finance involvement. Some of those include:

- ***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. The next major pronouncement to be implemented affects the categorization of fund balances.

- ***Bond Issues*** – The 2011 preliminary budget includes the issuance of a Revenue bond to support continued mandated improvements at the Wastewater Treatment Plant. Additionally, staff will be working with the Fire Department to accomplish their financing of Fire apparatus using a state lease/purchase program for local governments.

- ***Sawmill Redevelopment*** – Work with Community and Economic Development to analyze the proposal to build a minor league ballpark at the sawmill redevelopment area.

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

- ***IPSS***- Continue coordination and implementation for the regional integrated Public Safety / Criminal Justice computer systems (IPSS).

- ***Automated Inventory & Maintenance Management System (AIMMS)*** - 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. This was begun in 2010, but will be a major focus in 2011, which extends beyond Finance to all major operating divisions—Wastewater has submitted a policy issue to obtain an asset management system that could be a component of this broader system.

- ***Policies / Contracts*** – At this point in time there are several financial related contracts, policies and / or operating practices that need updating or expanding (ex: banking contracts, collections contract, use of warrants, expanded use of ACH, expanded use of procurement cards, budget policies, etc). Many of these items have been on Finance's list for several years, and it is highly unlikely that there will be staff resources available to address many, if any of these outstanding issues.

Summary – This combination of a significant increase in workload and a significant reduction in staff has placed us in a very precarious position – a position that we are managing with extreme care and caution today, but with considerable concern for our ability to maintain compliance with the many critical fiscal and fiduciary responsibilities we hold relative to our regulatory agencies, our funding agencies, our employees and the citizens we serve.

The only service unit in this division is:

Service Unit 624 – Finance

PERFORMANCE STATISTICS

Accounting Functions	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Expenditures (1)	$161.8	$205.1	$189.8
Capital Projects (1)	$22.2	$54.3	$41.5
Invoices Processed	27,404	25,389	25,000
Number of Grants Administered	51	60	37
Payroll Warrants Issued	849	843	843
Payroll and Benefits Paid (1)	$60.9	$61.5	$62.1
Employees Paid (Permanent and Part Time) Average Monthly	809	799	775
Claims Warrants Issued (2)	12,596	10,500	10,500
Dollar Amount of Claims Paid (1)	$56.4	$64.5	$66.5
Number of Funds	73	75	75
Number of Full Accrual Funds	33	33	33
Interfund Payment Requests (3)	606	520	500
LID's in Process	2	2	0
Treasury Functions			
Revenue Received (1)	$161.5	$183.4	$182.5
Invoice and Assessment Rolls	3,258	3,590	3,500
GO and Revenue Debt Issues Administered	19	19	22
LID's Closed (Establish Notes and redeem LID Warrants)	0	2	0
Public Works Trust Fund Loans Administered	18	18	20
Special Assessment Notes / Bonds	5	7	7
GO and Revenue Debt Service Payments Made (1)	$5.8	$6.2	$6.2
Impact			
Investment Income (1)	$.97	$.72	$.44
Average Total Portfolio Managed (1)	$57.6	$54.0	$54.0

(1) Numbers in millions.
(2) As ACH (direct deposit) payments are used to pay more types of bills, the number of warrants are decreasing. The pension funds are using ACH to provide most of the monthly pensions. This one program is reducing warrants by about 1,000/year.
(3) Internal utility bills are being summarized by the new Utility Customer Service System, and processed in one transaction monthly.

AUTHORIZED PERSONNEL

Class Code	Position Title	2009 Actual	2010 Amended Budget	2011 Proposed Budget
1140	Director of Finance and Budget	1.00	1.00	1.00
1243	Deputy Director of Accounting and Budgeting	1.00	1.00	1.00
2316	Financial Services Specialist (1)	5.00	5.00	4.00
10301	Payroll Officer	1.00	1.00	1.00
10302	Accountant (2)	4.00	3.00	3.00
10303	Financial Service Officer	1.00	1.00	1.00
10304	Treasury Services Officer	1.00	1.00	1.00
10305	Financial Services Technician – Payroll	2.00	2.00	2.00
10520	Utility and Finance Assistant	1.00	1.00	1.00
Total Personnel (3)		**17.00**	**16.00**	**15.00**

(1) A Financial Services Specialist position vacancy was eliminated from the budget during the mid-2010 reductions, and is being carried forward into 2011. It should be noted that the 2010 mid-year reductions are not even listed on the 2011 Citywide policy issue, as they were included as part of the "base" budget, prior to the application of additional reductions.
(2) An Accountant position vacancy was eliminated from the budget in the 2010 round of budget reductions.
(2) 1.35 FTE's are funded by Information Systems (052), Utility Services (054), ONDS (124) and / or Public Safety Communications (151). 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) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
624 Finance	$1,471,508	$1,460,278	$976,769	$1,366,044	$1,381,498	94.6	101.1
Total Expenditures	$1,471,508	$1,460,278	$976,769	$1,366,044	$1,381,498	94.6	101.1

Dept 015 Financial Services Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$1,028,281	$1,047,962	$703,344	$958,308	$987,944	94.3	71.5
200 Personnel Benefits	278,555	279,366	185,843	273,692	261,237	93.5	18.9
Sub-Total Salaries and Benefits	1,306,836	1,327,328	889,187	1,232,000	1,249,181	94.1	90.4
300 Supplies	23,050	17,500	14,396	20,000	17,500	100.0	1.3
400 Other Services and Charges	129,115	102,326	60,054	100,920	101,299	99.0	7.3
500 Intergov Srvcs / Other Interfund	14	6	14	6	6	100.0	0.0
900 Interfund Payment For Services	12,493	13,118	13,118	13,118	13,512	103.0	1.0
Total Expenditures	$1,471,508	$1,460,278	$976,769	$1,366,044	$1,381,498	94.6	100.0

EXPLANATORY NARRATIVE

Service Unit 624 – Financial Services

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$1,000,042	$1,037,854	$698,282	$950,700	$980,309	94.5	103.1
120 Overtime	7,200	10,000	3,986	7,500	7,500	75.0	100.0
130 Special Pay	0	108	63	108	135	125.0	125.0
140 Retirement/Termination Cashout	21,039	0	1,013	0	0	*	*
Total	1,028,281	1,047,962	703,344	958,308	987,944	94.3	103.1
200 Personnel Benefits	278,555	279,366	185,843	273,692	261,237	93.5	95.5
300 Supplies							
310 Office and Operating Supplies	15,403	15,000	10,224	15,000	15,000	100.0	100.0
350 Small Tools and Equipment	7,647	2,500	4,172	5,000	2,500	100.0	50.0
Total	23,050	17,500	14,396	20,000	17,500	100.0	87.5
400 Other Services and Charges							
410 Professional Services	76,247	48,700	24,490	48,700	48,700	100.0	100.0
420 Communications	13,867	15,346	9,588	15,346	15,819	103.1	103.1
430 Transportation / Training	6,266	8,000	3,678	6,500	6,500	81.3	100.0
450 Operating Rentals and Leases	0	130	0	130	130	100.0	100.0
480 Repairs and Maintenance	0	150	0	150	150	100.0	100.0
490 Miscellaneous	32,736	30,000	22,298	30,094	30,000	100.0	99.7
Total	129,115	102,326	60,054	100,920	101,299	99.0	100.4
530 State / County Taxes and Assessment	14	6	14	6	6	100.0	100.0
960 Interfund Insurance Services	12,493	13,118	13,118	13,118	13,512	103.0	103.0
Total Expenditures – Service Unit 624	$1,471,508	$1,460,278	$976,769	$1,366,044	$1,381,498	94.6	101.1
Revenues							
340 Charges for Goods and Services	$3,908	$5,000	$0	$0	$0	0.0	*
Total Revenues – Service Unit 624	$3,908	$5,000	$0	$0	$0	0.0	*

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity. This account is 5.5% less than the 2010 budget because of the elimination of a Financial Services Specialist, and a net effect of the Information Systems division reorganization.

Account 120 Overtime – The functions that regularly require overtime are monthly payroll processing, budget preparation / production and financial statement preparation. With one fewer Financial Services Specialist, the ongoing processing of Accounts Payable and Accounts Receivables are also requiring overtime.

Account 130 Special Pay – This account includes bilingual pay for one Utility Services Representative partially assigned to Finance.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – Major components of this account are warrant (check) stock and IRS related forms, such as W-2's and 1099's, and binders for budget and other Finance related documents.

Account 350 Small Tools and Equipment – This account is used for equipment replacement, and pays for items such as calculators, office furniture and computer components.

Account 410 Professional Services – This provides for fiduciary (banking and trust) services - $38,700, and outside consultants, such as arbitrage compliance specialists and technical support for various small software systems - $10,000.

Account 420 Communications – This account provides for postage costs, which include mailing Accounts Payable remittances, Accounts Receivable invoices, and IRS required forms (i.e. 1099's and W-2's), along with other business correspondence - $9,938 . Also included are telephone and wireless communication costs - $5,881.

Account 430 Transportation/Training – 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 450 Operating Rentals and Leases – This account has been used for the leasing of a safe deposit box.

Account 480 Repairs and Maintenance – This account contains direct repair costs for office equipment, if needed.

Account 490 Miscellaneous – This account provides for printing of the City's budget documents, financial statements and other business forms and envelopes – $17,000. Dues and subscriptions to keep current on accounting, finance and related issues are budgeted at $5,000. The balance of $8,000 is registrations for training seminars, annual rent of the post office box and other truly miscellaneous items.

Account 530 State/County Taxes and Assessments – This line item represents Business and Occupation taxes due to the State generated by taxable activities in General Fund.

Account 960 Interfund Insurance Services – This expense is this division's share of the risk management fund, primarily to cover employee surety bonds. All charges from the Risk Management Reserve Fund were increased a minimum or 3% to adequately cover program costs.

Revenues – Revenues consisted of reimbursement for direct work done for Healthy Families grant administration. Since the grant is winding down, this revenue is being zeroed out. As a point of discussion, the City does not maintain an indirect cost allocation plan for grant administration for 2 primary reasons: 1) It would require additional resources focused on maintaining the plan - many organizations have a full position gathering the needed data; and 2) Typically, grants are not increased for administrative costs. In other words, if an indirect cost allocation is applied to a grant, the funding available for the program/project are reduced by that amount. The City has historically maximized project funds for grant awards.

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 10/1/77 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) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
642 Prior Pensions	$1,316,580	$1,373,040	$1,035,657	$1,365,994	$1,404,590	102.3	102.8
Total Expenditures	$1,316,580	$1,373,040	$1,035,657	$1,365,994	$1,404,590	102.3	102.8

Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
200 Personnel Benefits	$573,346	$585,150	$440,417	$588,650	$589,150	100.7	41.9
300 Supplies	209	50	36	50	50	100.0	0.0
400 Other Services And Charges	743,026	787,840	595,205	777,294	815,390	103.5	58.1
Total Expenditures	$1,316,580	$1,373,040	$1,035,657	$1,365,994	$1,404,590	102.3	100.0

EXPLANATORY NARRATIVE

Service Unit 642 – Prior Pension

Medical benefits continue to rise every year. (In 2003, total medical costs surpassed pension benefits). As the population served by this fund ages, the medical benefits will continue to escalate. For 2011 the total budget includes:

Pension Benefits	$589,150
Medical Benefits	813,100
Administrative Costs	2,340
Total	$1,404,590

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
200 Personnel Benefits							
200 Personnel Benefits	$0	$1,000	$0	$0	$0	0.0	*
290 Pensions And Death Benefits	573,346	584,150	440,417	588,650	589,150	100.9	100.1
Total	573,346	585,150	440,417	588,650	589,150	100.7	100.1
310 Office And Operating Supplies	209	50	36	50	50	100.0	100.0
400 Other Services And Charges							
410 Professional Services	740,561	785,550	592,576	774,665	813,100	103.5	105.0
430 Transportation / Training	1,503	1,440	1,666	1,666	1,440	100.0	86.4
490 Miscellaneous	963	850	963	963	850	100.0	88.3
Total	743,026	787,840	595,205	777,294	815,390	103.5	104.9
Total Expenditures – Service Unit 642	$1,316,580	$1,373,040	$1,035,657	$1,365,994	$1,404,590	102.3	102.8

Account 290 Pensions and Death Benefits – Pensions and death benefits paid out to retired police and their beneficiaries.

Account 310 Office and Operating Supplies – Items budgeted are mainly office supplies, including insurance "premiums" paid into the City's medical benefit fund.

Account 410 Professional Services – Funds budgeted in this line item are medical benefits including insurance "premiums" paid into the City's medical benefit fund, medicare premium payments, dental care and long term care costs.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other training seminars.

Account 490 Miscellaneous – This account includes registration fees for participation in conferences, together with dues and subscriptions for the City's memberships.

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 10/1/77 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 FIREMEN'S RELIEF AND PENSION EXPENDITURE SUMMARY BY SERVICE UNIT	(1) 2009 ACTUAL	(2) 2010 AMENDED BUDGET	(3) 2010 ACTUAL 9/30/2010	(4) 2010 ESTIMATED YEAR-END	(5) 2011 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % CHNG FROM 4 TO 5
642 Prior Pensions	$1,567,783	$1,624,792	$1,170,424	$1,551,403	$1,609,960	99.1	103.8
TOTAL EXPENDITURES	$1,567,783	$1,624,792	$1,170,424	$1,551,403	$1,609,960	99.1	103.8
REVENUE SUMMARY BY SERVICE UNIT							
642 Prior Pensions	$67,634	$72,800	$71,170	$71,170	$69,000	94.8	97.0
699 General Revenues	2,246,072	2,286,440	1,587,491	2,250,688	2,273,720	99.4	101.0
TOTAL REVENUES	$2,313,706	$2,359,240	$1,658,661	$2,321,858	$2,342,720	99.3	100.9

EXPENDITURE SUMMARY BY TYPE	(1) 2009 ACTUAL	(2) 2010 AMENDED BUDGET	(3) 2010 ACTUAL 9/30/2010	(4) 2010 ESTIMATED YEAR-END	(5) 2011 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % OF TOTAL
200 Personnel Benefits	$771,093	$774,428	$540,991	$725,850	$728,500	94.1	45.3
300 Supplies	241	150	3	150	150	100.0	0.0
400 Other Services and Charges	741,972	812,400	601,069	787,589	843,600	103.8	52.4
900 Interfund Payment for Services	54,477	37,814	28,361	37,814	37,710	99.7	2.3
TOTAL EXPENDITURES	$1,567,783	$1,624,792	$1,170,424	$1,551,403	$1,609,960	99.1	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. Because of budget constraints 2008 is the last year the City been able to set aside that much for reserves. For 2011 the total budget includes:

Pension Benefits	$728,500
Medical Benefits	821,500
Contingency	20,000
Administrative Costs	39,960
Total	$1,609,960

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.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
200 Personnel Benefits							
200 Personnel Benefits	$75	$500	$0	$500	$500	100.0	100.0
290 Pensions And Death Benefits	771,018	773,928	540,991	725,350	728,000	94.1	100.4
Total	771,093	774,428	540,991	725,850	728,500	94.1	100.4
310 Office And Operating Supplies	241	150	3	150	150	100.0	100.0
400 Other Services And Charges							
410 Professional Services	740,779	790,300	598,926	780,429	821,500	104.0	105.3
430 Transportation / Training	780	1,400	1,456	1,460	1,400	100.0	95.9
490 Miscellaneous	413	20,700	688	5,700	20,700	100.0	363.2
Total	741,972	812,400	601,069	787,589	843,600	103.8	107.1
990 Interfund Administrative Charges	54,477	37,814	28,361	37,814	37,710	99.7	99.7
Total Expenditures – Service Unit 642	$1,567,783	$1,624,792	$1,170,424	$1,551,403	$1,609,960	99.1	103.8

Account 200 Personnel Benefits –This account is to pay medical expenses not covered by insurance for active LEOFF I members.

Account 290 Pensions and Death Benefits – Pension and death benefits paid out to entitled parties.

Account 310 Office and Operating Supplies – Items budgeted are mainly office supplies.

Account 410 Professional Services – Funds budgeted in this line item are medical benefits such as paid medicare premiums, dental care, medical care and long term care costs.

Account 430 Transportation / Training – This account provides for staff to attend conferences and other training seminars.

Account 490 Miscellaneous – This account includes registration fees for participation in conferences, together with dues and subscriptions for the City's memberships.

Account 990 Interfund Administrative Charges – This expense is this funds share of other department's administrative services charges.

Service Unit 699 & 642 – Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
330 Intergovernmental Revenues	$67,634	$72,800	$71,170	$71,170	$69,000	94.8	97.0
Total Revenues – Service Unit 642	$67,634	$72,800	$71,170	$71,170	$69,000	94.8	97.0
Service Unit – 699 General Revenues							
Revenues							
270 Beginning Balance	$828,631	$780,675	$745,923	$745,923	$770,455	98.7	103.3
310 Taxes	1,414,441	1,502,765	841,568	1,502,765	1,502,765	100.0	100.0
360 Miscellaneous Revenues	3,000	3,000	0	2,000	500	16.7	25.0
Total Revenues – Service Unit 699	$2,246,072	$2,286,440	$1,587,491	$2,250,688	$2,273,720	99.4	101.0

Revenues – These benefits are supported by property taxes, an allocation of fire insurance premium tax and reserves. The 2011 property tax allocation represents about $.278 per $1,000 of assessed valuation or 10.7% of the total general property tax levy for 2011. 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.

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

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
Expenses							
410 Professional Services	$102,601	$103,000	$50,920	$103,000	$103,000	100.0	100.0
Total Expenditures – Service Unit 624	$102,601	$103,000	$50,920	$103,000	$103,000	100.0	100.0

Account 410 Professional Services – Funds are budgeted in this line item the annual cost of audit performed by Washington State Auditors.

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

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
Expenses							
550 Interfund Subsidies	$2,272,933	$2,402,275	$1,496,635	$2,417,275	$2,442,275	101.7	101.0
Total Expenditures – Service Unit 645	$2,272,933	$2,402,275	$1,496,635	$2,417,275	$2,442,275	101.7	101.0

Account 550 Interfund Subsidies – Budgeted to be transferred from the General Fund to the following Funds in 2010 are the below transfers.

Fund	2010 Year-End Estimate	2011 Proposed Budget
SunDome Debt Service	$150,000	$150,000
Parks and Recreation Utility Tax (3.5%)	1,155,000	1,181,250
Law and Justice Capital Utility Tax (0.5%)	165,000	168,750
Public Safety Communications Fund Portion of Telephone Tax	850,000	820,000 (1)
Fire Capital – Ladder Truck Debt Service	72,275	72,275
Contingency	25,000	50,000
Total Transfers	$2,417,275	$2,442,275

(1) This represents the net reduction in the Public Safety Communications fund - 151, as a result of the Information Systems reorganization/budget reduction proposal (see Citywide Policy Issue).

Note: When SunDome debt service was paid to Yakima County, it was accounted for in a separate department in General Fund (096). Now that the City is paying for the recent improvements directly, this has been moved to "Transfers" as the payment is transferred to a debt service fund. 2009 actual included $150,000 in Department 096.

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, 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

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
490 Miscellaneous	$11,098	$24,000	$7,672	$24,000	$14,000	58.3	58.3
550 Interfund Subsidies	646,773	665,000	476,500	629,000	580,000	87.2	92.2
Total Expenditures – Service Unit 327	$657,871	$689,000	$484,172	$653,000	$594,000	86.2	91.0
Revenues							
330 Intergovernmental Revenues	$665,950	$680,000	$484,622	$634,000	$621,000	91.3	98.0
Total Revenues – Service Unit 327	$665,950	$680,000	$484,622	$634,000	$621,000	91.3	98.0

Account 490 Miscellaneous – This account funds operating expenses of the PFD.

Account 550 Interfund Subsidies – This line item represents transfers to other funds for debt service on the Convention Center bonds issued in 2002 (Fund 272) - $460,000, a transfer to the Tourist Promotion / Convention Center operating fund (Fund 170) to support operations of the expanded facility - $115,000 (down from $150,000 in 2010), and a transfer to the Convention Center Capital fund (Fund 370) - $5,000 (down from a budget of $55,000 reduced to a year-end estimate of $19,000).

Revenues – Revenues consist of a tax credit transfer from the PFD. Since this is a tax revenue, it has fallen with the economic downturn. The $634,000 year-end estimate is 10% less than the highest year of collection which was $705,000 in 2008. The 2011 projected revenue is 2% below the year-end estimate, which is consistent with sales tax estimates in other City funds.

Service Unit 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$146,508	$150,733	$155,887	$155,887	$137,637	91.3	88.3
360 Miscellaneous Revenues	1,300	1,000	0	750	750	75.0	100.0
Total Revenues – Service Unit 699	$147,808	$151,733	$155,887	$156,637	$138,387	91.2	88.4

Revenues – Revenue in this service unit consists of interest earned on investments.

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 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

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
490 Miscellaneous	$13,245	$12,000	$7,545	$11,000	$12,000	100.0	109.1
550 Interfund Subsidies	466,006	490,000	345,000	490,000	456,000	93.1	93.1
Total Expenditures – Service Unit 327	$479,252	$502,000	$352,545	$501,000	$468,000	93.2	93.4
Revenues							
330 Intergovernmental Revenues	$502,882	$503,000	$365,326	$477,000	$467,460	92.9	98.0
Total Revenues – Service Unit 327	$502,882	$503,000	$365,326	$477,000	$467,460	92.9	98.0

Account 490 Miscellaneous – This account funds operating expenses of the PFD.

Account 550 Interfund Subsidies – This line item represents debt service on the Capitol Theatre bonds issued in 2010 of $450,000 plus a $6,000 transfer to the Capitol Theatre Operating Fund. The 2010 budget included a $30,000 transfer to the Construction fund.

Revenues – Revenues consist of a tax credit transfer from the PFD. Since this is a tax revenue, it has fallen with the economic downturn. The $477,000 year-end estimate is 5.1% less than 2009. 2011 has been reduced by 2% from the new estimate, which is consistent with sales tax estimates in other City funds, and is still adequate to meet required debt service even though the support to capital and operating funds is reduced.

Service Unit 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$0	$18,000	$23,631	$23,631	$331	1.8	1.4
360 Miscellaneous Revenues	0	0	0	700	500	*	71.4
Total Revenues – Service Unit 699	$0	$18,000	$23,631	$24,331	$831	4.6	3.4

Revenues – Revenues consist of interest earned.

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.

EXPLANATORY NARRATIVE

The 2011 Contingency Fund is projected to have resources totalling $206,720, including a $50,000 transfer from General Fund. $200,000 is budgeted to be available for contingencies during 2011.

Service Unit - 645 Interfund Distribution

Dept 195 Contingency 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
195 Contingency	$20,199	$0	$0	$0	$0	*	*
645 Interfund Distribution	100,000	225,000	23,490	125,000	200,000	88.9	160.0
Total Expenditures	$120,199	$225,000	$23,490	$125,000	$200,000	88.9	160.0
Revenue Summary By Service Unit							
645 Interfund Distribution	$25,000	$50,000	$25,000	$25,000	$50,000	100.0	200.0
699 General Revenues	351,919	176,919	256,720	256,720	156,720	88.6	61.1
Total Revenues	$376,919	$226,919	$281,720	$281,720	$206,720	91.1	73.4

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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, which is slowly depleting the fund balance.

The service units in this division are:

Service Unit 550 – Interfund Subsidies
Service Unit 699 – General Revenues

EXPLANATORY NARRATIVE

Service Unit 550 – Interfund Subsidies

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	$371,927	$71,927	$53,945	$71,927	$71,927	100.0	100.0
Total Expenditures	$371,927	$71,927	$53,945	$71,927	$71,927	100.0	100.0
Revenue Summary By Service Unit							
699 General Revenues	$823,569	$453,581	$451,681	$453,642	$382,215	84.3	84.3
Total Revenues	$823,569	$453,581	$451,681	$453,642	$382,215	84.3	84.3

Account 550 Interfund Subsidies – For 2011, $71,927 is again budgeted to be transferred to the Capitol Theatre Operating Fund for Depreciation Reserve purposes.

Revenues – Revenues for 2011 of $500 consist entirely of interest earnings, leaving a fund balance of $310,288 at the end of 2011. As this fund is being depleted by the ongoing capital replacement/ maintenance program of the Theatre, it is projected that future growth of the Public Facilities District revenue will be available to meet 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 2011 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 divisions' 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)
	2009	2010 Amended	2010 Actual	2010 Estimated	2011 Projected	% Chng From	% Chng From
Expenditure Summary By Service Unit	Actual	Budget	9/30/2010	Year-End	Budget	2 to 5	4 to 5
641 Insurance and Bonds	$2,845,143	$2,759,338	$2,349,199	$2,806,624	$9,630,681	349.0	343.1
Total Expenditures	$2,845,143	$2,759,338	$2,349,199	$2,806,624	$9,630,681	349.0	343.1
Revenue Summary By Service Unit							
641 Insurance and Bonds	$2,606,214	$2,418,000	$2,480,074	$2,593,000	$9,465,000	391.4	365.0
699 General Revenues	1,248,528	1,175,275	1,011,467	1,109,600	970,976	82.6	87.5
Total Revenues	$3,854,742	$3,593,275	$3,491,540	$3,702,600	$10,435,976	290.4	281.9

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$405,974	$471,455	$364,047	$470,778	$483,559	102.6	5.0
200 Personnel Benefits	111,240	132,298	94,346	131,466	134,402	101.6	1.4
Sub-Total Salaries and Benefits	517,214	603,753	458,393	602,244	617,961	102.4	6.4
300 Supplies	2,297	8,500	13,037	17,142	8,500	100.0	0.1
400 Other Services and Charges	2,253,712	2,088,035	1,826,839	2,127,794	8,964,720	429.3	93.1
600 Capital Outlays	43,362	25,000	25,394	25,394	0	0.0	0.0
900 Interfund Payment for Services	28,557	34,050	25,536	34,050	39,500	116.0	0.4
Total Expenditures	$2,845,143	$2,759,338	$2,349,199	$2,806,624	$9,630,681	349.0	100.0

EXPLANATORY NARRATIVE

Service Unit 641 – Insurance and Bonds

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$405,522	$469,455	$358,456	$464,530	$480,929	102.4	103.5
120 Overtime	453	2,000	0	500	2,000	100.0	400.0
130 Special Pay	0	0	473	630	630	*	100.0
140 Retirement/Termination Cashout	0	0	5,118	5,118	0	*	0.0
Total	405,974	471,455	364,047	470,778	483,559	102.6	102.7
200 Personnel Benefits	111,240	132,298	94,346	131,466	134,402	101.6	102.2
300 Supplies							
310 Office and Operating Supplies	2,171	3,500	11,037	12,142	3,500	100.0	28.8
350 Small Tools and Equipment	126	5,000	2,000	5,000	5,000	100.0	100.0
Total	2,297	8,500	13,037	17,142	8,500	100.0	49.6
400 Other Services and Charges							
410 Professional Services	980,763	725,000	532,362	800,000	450,000	62.1	56.3
430 Transportation/Training	2,040	4,000	1,441	3,000	4,000	100.0	133.3
460 Insurance	979,493	1,097,535	1,092,933	1,093,294	1,174,220	107.0	107.4
490 Miscellaneous	291,416	261,500	200,103	231,500	7,336,500	2805.5	3169.1
Total	2,253,712	2,088,035	1,826,839	2,127,794	8,964,720	429.3	421.3
640 Machinery And Equipment	43,362	25,000	25,394	25,394	0	0.0	0.0
990 Interfund Administrative Charges	28,557	34,050	25,536	34,050	39,500	116.0	116.0
Total Expenditures – Service Unit 641	$2,845,143	$2,759,338	$2,349,199	$2,806,624	$9,630,681	349.0	343.1
Revenues							
360 Miscellaneous Revenues	$2,240,533	$2,293,000	$2,292,103	$2,393,000	$2,465,000	107.5	103.0
390 Other Financing Sources	365,681	125,000	187,971	200,000	7,000,000	5600.0	3500.0
Total Revenues – Service Unit 641	$2,606,214	$2,418,000	$2,480,074	$2,593,000	$9,465,000	391.4	365.0

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit can be caused by litigation and transactional assignments needing legal assistant involvement that cannot be completed during normal office hours. Due to budget constraints, overtime has not been authorized during 2010, and the same general limitation on overtime will be in place in 2011.

Account 130 Special Pay – The assignments that require special pay are for bilingual services.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – Items budgeted include items such as computer equipment and office supplies.

Account 350 Small Tools and Equipment – This account is used for equipment replacement, and pays for items such as calculators, office furniture and computer components.

Account 410 Professional Services – The professional services accounts are used to provide for the cost of outside legal services, insurance broker fees, claims adjustment services, and contractor services for repair of certain damaged property.

	2010 Estimated Year-End	2011 Projected Budget	Increase / (Decrease)
Outside Legal Services	$465,000	$350,000	($115,000)
Insurance Broker Fees	65,000	60,000	(5,000)
Claims Adjustment Fees	10,000	10,000	0
Contractor Repair Services	60,000	30,000	(30,000)
Yakima Resources Risk Management (1)	200,000	0	(200,000)
	$800,000	$450,000	($350,000)

(1) Costs related to the study of environmental issues arising from the former City of Yakima Landfill.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other training seminars such as mandatory continuing legal education. Washington Supreme Court Admission to Practice Rule 11 requires attorneys to complete a minimum of 45 credit hours of approved legal education every three years.

Account 460 Insurance – 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. This account is increasing by 7% because of market conditions related to purchased insurance.

Account 490 Miscellaneous – The 2011 budget provides a reserve for payment of claims which could be incurred and for miscellaneous expenses, including required continuing education training registrations and dues and subscriptions for the legal staff.

	2010 Estimated Year-End	2011 Projected Budget	Increase / (Decrease)
Damage Claims	$220,000	$225,000	$5,000
Contingency	0	100,000	100,000
Training Registrations	4,500	4,500	0
Dues and Subscriptions	7,000	7,000	0
Yakima Resources Risk Mgmt (1)	0	7,000,000	7,000,000
	$231,500	$7,336,500	$7,105,000

(1) Costs related to the potential mitigation of environmental issues arising from the former City of Yakima Landfill. Revenues include insurance reimbursement in the same amount.

Account 990 Interfund Administrative Charges – This expense is this service unit's share of other departments administrative services charges.

Revenues – Revenues in Service Unit 641 are from operating departments and divisions for Risk Management Fund services. The 2011 budget also includes an estimate of insurance reimbursements.

Service Unit 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$1,146,767	$1,033,775	$1,009,600	$1,009,600	$895,976	86.7	88.8
360 Miscellaneous Revenues	101,761	141,500	73	95,000	70,000	49.5	73.7
390 Other Financing Sources	0	0	1,794	5,000	5,000	*	100.0
Total Revenues – Service Unit 699	$1,248,528	$1,175,275	$1,011,467	$1,109,600	$970,976	82.6	87.5

Revenues – Revenues in Service Unit 699 include estimated interest from investments - $70,000, and miscellaneous revenue and insurance recoveries - $5,000.

Reserves are programmed to be $805,295 by the end of 2011.

Since 2011 will be the sixth 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.

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

EXPLANATORY NARRATIVE

Dept 610 Cemetery Trust	(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
699 General Revenues	$12,061	$15,000	$0	$10,000	$5,500	36.7	55.0
Total Expenditures	$12,061	$15,000	$0	$10,000	$5,500	36.7	55.0
Revenue Summary By Service Unit							
225 Cemetery	$12,147	$8,000	$10,059	$8,000	$8,000	100.0	100.0
699 General Revenues	578,426	589,865	578,551	588,512	592,012	100.4	100.6
Total Revenues	$590,573	$597,865	$588,610	$596,512	$600,012	100.4	100.6

Revenues – Service Unit 225 revenue is from endowment care when cemetery plots are sold. Service Unit 699 revenue is from interest earnings. The same amount is then transferred to the Cemetery Fund (thus, shown as both a revenue and an expense in the 2011 budget). The Trust fund balance at the end of 2011 is estimated to be $594,512.

CITY OF *Yakima*

SUMMARY OF GENERAL OBLIGATION AND REVENUE BOND ACTIVITY

The chart below is a summary of all the General Obligation and Revenue bond issues that have activity in the current budget year. The following narratives describe the funding sources, current year principal and interest obligations, and related reserve balances.

					2011			
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	460,000	225,000	0	235,000
272	Conv Center Addition (Ref 1996 Bonds)	05/08/2007	05/01/2026	4,910,000	4,880,000	10,000	0	4,870,000
273	Capitol Theatre Expansion	08/28/2009	12/01/2032	7,035,000	6,680,000	185,000	0	6,495,000
281	Parks Capital Projects	12/05/2005	12/01/2015	755,000	415,000	75,000	0	340,000
281	River Road Street Project	05/08/2007	05/01/2017	1,765,000	1,315,000	165,000	0	1,150,000
281	Fire Station West Valley	05/08/2007	05/01/2022	815,000	690,000	45,000	0	645,000
281	Downtown Revitalization Project	05/08/2007	05/01/2022	1,490,000	1,260,000	85,000	0	1,175,000
281	3rd Avenue & Mead / Ped Crossing	08/28/2008	12/01/2019	2,190,000	1,810,000	175,000	0	1,635,000
281	Fire Ladder Truck	08/28/2008	12/01/2021	760,000	655,000	50,000	0	605,000
281	SunDome Expansion	06/17/2003	12/01/2023	1,430,528	1,055,686	112,419	0	943,267
283	Criminal Justice / I-82 (Ref 1994 Bonds)	06/17/2003	12/01/2013	4,155,000	1,455,000	470,000	0	985,000
284	Fire (Refunding 1995 Bonds)	09/07/2004	12/01/2014	2,300,000	1,080,000	255,000	0	825,000
285	GO Ln of Cred – Parks Cap – Kiwanis Dev	2011	2016	0	0	0	500,000	500,000
287	Conv Center Expansion (Ref 1996 Bonds)	09/07/2004	11/01/2019	4,175,000	3,125,000	305,000	0	2,820,000
Sub-Total				$38,515,528	$24,880,686	$2,157,419	$500,000	$23,223,267
Revenue Bonds								
484	Wastewater / Water (Ref. 1998 Bonds)	06/05/2008	11/01/2011	1,516,049	525,000	525,000	0	0
486	Water (Refunding 1998 Bonds)	06/05/2008	11/01/2018	1,883,951	1,555,000	170,000	0	1,385,000
488	Wastewater	06/05/2008	11/01/2027	5,440,000	4,975,000	205,000	0	4,770,000
491	Irrigation	09/14/2004	09/01/2034	5,215,000	4,580,000	115,000	0	4,465,000
493	Wastewater (Series A)	12/22/2003	11/01/2014	7,390,000	2,585,000	750,000	0	1,835,000
493	Wastewater (Series B)	12/22/2003	11/01/2023	10,155,000	10,155,000	0	0	10,155,000
	Wastewater (See Policy Issue)	2011	2021	0	0	0	6,000,000	6,000,000
Sub-Total				$31,600,000	$24,375,000	$1,765,000	$6,000,000	$28,610,000
Grand Total				$70,115,528	$49,255,686	$3,922,419	$6,500,000	$51,833,267

* Preliminary estimate – subject to change.

2002 & 2009 PFD LONG-TERM GENERAL OBLIGATION 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 2009 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

See chart below for details regarding the General Obligation bonds issued for this fund.

Date of Issue	Date of Maturity	Original Issue	Redeemed Prior Years	Bonds Maturing 2011	Bonds Outstanding 12/31/11	Coupons Maturing 2011
Service Unit 328 – Capital Improvement / Convention Center						
5/8/07 *Unrefunded*	6/1/12	$1,280,000	$820,000	$225,000	$235,000	$14,886
5/8/07 *Refunding 1996 Bonds*	5/1/26	4,910,000	30,000	10,000	4,870,000	206,145
Total		$6,190,000	$850,000	$235,000	$5,105,000	$221,031
Service Unit 638 – Capital Improvement / Capitol Theatre						
8/28/09 GO Bond Series A	12/1/18	$2,055,000	$355,000	$185,000	$1,515,000	$373,105
8/28/09 GO Bond Series B	12/1/32	4,980,000			4,980,000	
Total		$7,035,000	$355,000	$185,000	$6,495,000	$373,105
Fund Total		$13,225,000	$1,205,000	$420,000	$11,600,000	$594,136

Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2009	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
328 Capital Improvement	$460,213	$455,781	$342,775	$455,781	$456,031	100.1	100.1
638 Capital Improvement	274,137	558,505	189,253	558,505	558,105	99.9	99.9
Total Expenditures	$734,349	$1,014,286	$532,028	$1,014,286	$1,014,136	100.0	100.0
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	274,137	568,896	399,448	568,896	564,896	99.3	99.3
699 General Revenues	151,407	150,994	151,194	151,194	165,804	109.8	109.7
Total Revenues	$885,544	$1,179,890	$895,642	$1,180,090	$1,190,700	100.9	100.9

Service Unit 328 Capital Improvement – $460,000 is provided by a transfer from the PFDCC Fund #172 to support debt service payments of $456,031. The fund balance allocated to Convention Center activity at the end of 2010 is estimated to be $159,383.

Service Unit 638 Capital Improvement – Revenues for the Capitol Theatre bonds consist of a transfer of $456,000 from the Public Facilities District Convention Center fund #174, and a Federal subsidy of $108,896, for total revenue of $564,896 to support debt service payments of $558,105. The projected year-end fund balance allocated to Capitol Theatre activities for 2010 is $17,182

VARIOUS LONG-TERM GENERAL OBLIGATION 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 & 2009 Fire & Streets Capital bond issues.

All of these issues are Limited Tax General obligation Bonds and therefore a separate reserve is not required. Tracking of the separate issues can be accomplished by project number. All revenue into this fund is generated by interfund transfers. The fund balance at the end of 2011 is estimated to be $4,666.

EXPLANATORY NARRATIVE

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	Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2011	Bonds Outstanding 12/31/11	Coupons Maturing 2011
2134	12/01/2005	12/01/2016	$755,000	$340,000	$75,000	$340,000	$17,900
SunDome	06/17/2003	12/01/2023	1,430,528	374,841	112,419	943,268	37,581
1944	05/08/2007	05/01/2017	1,765,000	450,000	165,000	1,150,000	55,450
2105	05/08/2007	05/01/2022	815,000	125,000	45,000	645,000	28,435
2165	05/08/2007	05/01/2022	1,490,000	230,000	85,000	1,175,000	51,815
2230	08/28/2009	12/01/2019	2,190,000	380,000	175,000	1,635,000	65,325
Fire Truck	08/28/2009	12/01/2021	760,000	105,000	50,000	605,000	24,188
Total			$9,205,528	$2,004,841	$707,419	$6,493,268	$280,694

Project	Description	Revenue 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 (REET 1)
1944	River Road and North 16th Avenue to Fruitvale Blvd. Project	Gas Tax
2105	Fire Station 92 Facility Addition	Excise Tax (REET 1)
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) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2009	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
528 Capital Improvements	$980,288	$989,763	$415,181	$989,763	$988,113	99.8	99.8
Total Expenditures	$980,288	$989,763	$415,181	$989,763	$988,113	99.8	99.8
Revenue Summary By Service Unit							
645 Interfund Distribution	$984,189	$989,763	$493,695	$986,989	$986,989	99.7	100.0
699 General Revenues	4,663	4,664	8,564	8,564	5,790	124.1	67.6
Total Revenues	$988,852	$994,427	$502,259	$995,553	$992,779	99.8	99.7

1994 LTD LEVY GENERAL OBLIGATION BOND REDEMPTION – 283

FINANCE DIRECTOR — *RITA DEBORD*
DEPUTY DIRECTOR OF ACCOUNTING & BUDGETING — *CINDY EPPERSON*

DEFINITION

This fund provides for redemption of 1994 Limited Levy General Obligation 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 2011	Bonds Outstanding 12/31/11	Coupons Maturing 2011
6/17/03 *Refunding 1994 Bonds*	12/1/13	$4,155,000	$2,700,000	$470,000	$985,000	$44,275

SERVICE UNITS 111, 645 & 699 – REVENUES

For 2011, 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 2011 is estimated to be $107,548.

Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2009	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
528 Capital Improvements	$518,038	$511,788	$28,394	$511,788	$514,275	100.5	100.5
Total Expenditures	$518,038	$511,788	$28,394	$511,788	$514,275	100.5	100.5
Revenue Summary By Service Unit							
111 Crime Prevention	$252,000	$400,000	$299,997	$400,000	$400,000	100.0	100.0
645 Interfund Distribution	112,000	112,000	112,000	112,000	112,000	100.0	100.0
699 General Revenues	263,649	109,611	109,611	109,611	109,823	100.2	100.2
Total Revenues	$627,649	$621,611	$521,608	$621,611	$621,823	100.0	100.0

1995 GENERAL OBLIGATION FIRE BOND REDEMPTION – 284

FINANCE DIRECTOR — *RITA DEBORD*
DEPUTY DIRECTOR OF ACCOUNTING & BUDGETING — *CINDY EPPERSON*

DEFINITION

This fund provides for redemption of 1995 General Obligation 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 2011	Bonds Outstanding 12/31/11	Coupons Maturing 2011
9/7/05 *Refunding 1995 Bonds*	12/1/14	$2,300,000	$1,220,000	$255,000	$825,000	$37,800

SERVICE UNIT 699 – GENERAL REVENUES

The levy for 2011 is set to collect $293,000 (or approximately 5.5 cents per thousand – the same as 2010.) The fund balance is estimated to be $192,896 at the end of 2011.

Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2009	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
528 Capital Improvements	$267,678	$296,550	$23,275	$296,550	$292,800	98.7	98.7
Total Expenditures	$267,678	$296,550	$23,275	$296,550	$292,800	98.7	98.7
Revenue Summary By Service Unit							
699 General Revenues	$459,923	$491,573	$364,166	$489,246	$485,696	98.8	99.3
Total Revenues	$459,923	$491,573	$364,166	$489,246	$485,696	98.8	99.3

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 was a budgeted policy of $500,000 for Upper Kiwanis development which was re-budgeted for 2010 and will be funded through line of credit. The line may be drawn down before the end of 2010, but debt service will not begin until 2011. Principal and Interest will be repaid with REET1.

Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2009	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
529 Administration	$0	$50,000	$0	$0	$114,000	228.0	*
Total Expenditures	$0	$50,000	$0	$0	$114,000	228.0	*
Revenue Summary By Service Unit							
645 Interfund Distribution	$0	$50,000	$0	$0	$114,000	228.0	*
Total Revenues	$0	$50,000	$0	$0	$114,000	228.0	*

1996 LTD LEVY GENERAL OBLIGATION 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 used to expand/remodel the Convention Center. 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 fund balance at the end of 2011 is estimated to be $66,4347.

EXPLANATORY NARRATIVE

SERVICE UNIT 328 – CAPITAL IMPROVEMENTS

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2011	Bonds Outstanding 12/31/11	Coupons Maturing 2011
9/7/04 *Refunding 1996 Bonds*	11/1/19	$4,175,000	$1,050,000	$305,000	$2,820,000	$121,753

Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2009	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
328 Capital Improvement	$441,365	$427,815	$66,408	$427,815	$426,753	99.8	99.8
Total Expenditures	$441,365	$427,815	$66,408	$427,815	$426,753	99.8	99.8
Revenue Summary By Service Unit							
699 General Revenues	$504,617	$492,452	$381,976	$492,252	$493,187	100.2	100.2
Total Revenues	$504,617	$492,452	$381,976	$492,252	$493,187	100.2	100.2

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.

EXPLANATORY NARRATIVE

Below is anticipated debt service on the outstanding notes.

Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2009	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
699 General Revenues	$121,881	$407,000	$238,430	$406,000	$285,000	70.0	70.2
Total Expenditures	$121,881	$407,000	$238,430	$406,000	$285,000	70.0	70.2
Revenue Summary By Service Unit							
699 General Revenues	$151,221	$249,144	$310,433	$420,030	$288,030	115.6	68.6
Total Revenues	$151,221	$249,144	$310,433	$420,030	$288,030	115.6	68.6

General Revenues consist of beginning fund balance and special assessment from property owners for the following LID projects:

LID#	Description
1056	S. 7th, 8th, & 9th Ave Wastewater main
1057	N 84th Ave & Hawthorn Dr. Wastewater main
1058	N 90th Ave, 94th Pl., W. Yakima Ave Wastewater main
1060	N 85th Ave & Kail Dr. Wastewater main
1061	Simpson Lane Wastewater main

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 2011 of $971,200, 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 2011	Debt Outstanding 12/31/11	Interest/ Coupons Maturing 2011
2008 Revenue Bond *Refunding 1998 Bond*	6/5/08	11/1/11	$1,516,049	$991,049	$525,000	$0	$19,707

The total debt service in this redemption fund for 2011 is $544,707 ($525,000 - principal and $17,707 in interest).

Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2009	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
238 Capital Improvement	$545,140	$540,287	$20,143	$540,287	$544,707	100.8	100.8
Total Expenditures	$545,140	$540,287	$20,143	$540,287	$544,707	100.8	100.8
Revenue Summary By Service Unit							
645 Interfund Distribution	$545,141	$540,287	$270,144	$540,287	$544,707	100.8	100.8
699 General Revenues	113,726	114,126	113,727	114,127	114,527	100.4	100.4
Total Revenues	$658,867	$654,413	$383,871	$654,414	$659,234	100.7	100.7

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 2011 of $270,807, and is in compliance with bond covenants.

EXPLANATORY NARRATIVE

SERVICE UNIT 348 – CAPITAL IMPROVEMENTS

Issue Name	Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Year	Debt Maturing 2011	Debt Outstanding 12/31/11	Interest / Coupons Maturing 2011
2008 Revenue Bond *Refunding 1998 Bond*	6/5/08	11/1/18	$1,883,951	$328,951	$170,000	$1,385,000	$67,793

Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2009	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
348 Capital Improvement	$234,560	$238,814	$36,907	$238,814	$237,793	99.6	99.6
Total Expenditures	$234,560	$238,814	$36,907	$238,814	$237,793	99.6	99.6
Revenue Summary By Service Unit							
645 Interfund Distribution	$234,560	$238,814	$119,407	$238,814	$237,793	99.6	99.6
699 General Revenues	4,815	4,840	4,816	4,841	4,866	100.5	100.5
Total Revenues	$239,375	$243,654	$124,223	$243,655	$242,659	99.6	99.6

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 at the end of 2011 of $146,763.

EXPLANATORY NARRATIVE

SERVICE UNIT 232 – WASTEWATER TREATMENT

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Year	Debt Maturing 2011	Debt Outstanding 12/31/11	Interest/ Coupons Maturing 2011
6/5/08	11/1/27	$5,440,000	$465,000	$205,000	$4,770,000	$206,613

Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2009	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
232 Wastewater Treatment	$412,213	$414,613	$107,306	$414,613	$411,613	99.3	99.3
Total Expenditures	$412,213	$414,613	$107,306	$414,613	$411,613	99.3	99.3
Revenue Summary By Service Unit							
645 Interfund Distribution	$412,212	$414,612	$207,306	$414,613	$411,614	99.3	99.3
Total Revenues	$412,212	$414,612	$207,306	$414,613	$411,614	99.3	99.3

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. A portion of the balance ($2 million) is anticipated to be issued in 2011.

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 2011 is $35,436.

EXPLANATORY NARRATIVE

SERVICE UNIT 348 – CAPITAL IMPROVEMENT

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Year	Debt Maturing 2011	Debt Outstanding 12/31/11	Interest / Coupons Maturing 2011
9/1/04	9/1/34	$5,215,000	$635,000	$115,000	$4,465,000	$204,234

Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2009	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
348 Capital Improvement	$320,709	$322,684	$322,684	$322,684	$319,234	98.9	98.9
Total Expenditures	$320,709	$322,684	$322,684	$322,684	$319,234	98.9	98.9
Revenue Summary By Service Unit							
645 Interfund Distribution	$320,709	$322,684	$242,013	$322,684	$319,234	98.9	98.9
699 General Revenues	35,435	35,435	35,436	35,436	35,436	100.0	100.0
Total Revenues	$356,144	$358,119	$277,449	$358,120	$354,670	99.0	99.0

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 an estimated balance at the end of 2011 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 Year	Debt Maturing 2011	Debt Outstanding 12/31/11	Interest / Coupons Maturing 2011
Series A 12/1/03	$7,390,000	$4,805,000	$750,000	$1,835,000	$96,756
Series B 12/1/03	$10,155,000			10,155,000	501,950
Total	$17,545,000	$4,805,000	$750,000	$11,990,000	$598,706

Dept 493 2003 Sewer Rev Bond Redemption	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Expenditure Summary By Service Unit	2009 Actual	2010 Amended Budget	2010 Actual 9/30/2009	2010 Estimated Year-End	2011 Projected Budget	% Chng From 2 to 5	% Chng From 4 to 5
232 Wastewater Treatment	$1,347,794	$1,346,644	$310,822	$1,346,644	$1,348,707	100.2	100.2
Total Expenditures	$1,347,794	$1,346,644	$310,822	$1,346,644	$1,348,707	100.2	100.2
Revenue Summary By Service Unit							
645 Interfund Distribution	$1,347,794	$1,346,645	$673,323	$1,346,645	$1,348,707	100.2	100.2
699 General Revenues	1	1	2	2	3	270.0	158.8
Total Revenues	$1,347,795	$1,346,646	$673,324	$1,346,647	$1,348,710	100.2	100.2

CITY OF *Yakima*

CITYWIDE LOG OF OUTSIDE AND INTERGOVERNMENTAL AGENCIES

The chart below is a summary of all the Intergovernmental and Outside Agency requests throughout the 2011 budget. Since these agencies are funded from various sources, and thus included within the various sections of this budget, this chart was developed to assist the reader in locating budget information relating to these agencies.

Note: Budget information relating to those agencies listed under the "Intergovernmental Budget Section" in the chart below are included within this section.

Section / Description	Fund / Dept	2009 Actual	2010 Amended Budget	2011 Preliminary Budget	Policy Issue Page #
City Management					
Association of Washington Cities	GF/Council	$57,027	$57,027	$57,528	
Yakima Basin Storage Alliance (Black Rock)	Water	4,584	0	0	
City Management Total		$61,611	$57,027	$57,528	
Community & Economic Development					
Committee for Downtown Yakima (CDY)	CBD Capital	$50,000	$50,000	$50,000	CED - 11
Yakima County Development Association (YCDA) (1)	Econ Dev	0	30,000	30,000	CED - 6
Yakima – Morelia Sister City Association	Econ Dev	1,979	1,333	0	
CED Total		$51,979	$81,333	$80,000	
Fire					
Yakima 4th of July Committee	GF / Fire	$5,000	$2,750	$0	
Outside & Intergovernmental Agencies					
Yakima Valley Office of Emergency Management (OEM)	GF/Intergov	$59,937	$59,937	$59,643	FIN - 4
Yakima Regional Clean Air Agency (YRCAA)	GF/Intergov	22,394	33,720	33,940	FIN - 1
Yakima Co. Div. of Alcohol & Other Substance Abuse Svcs	GF/Intergov	20,196	22,000	22,000	
Yakima Valley Conference of Governments (YVCOG)	GF/Intergov	41,125	39,623	40,359	FIN - 6
Yakima County Interlocal Agreement – Matures 06/01/20	GF/Intergov	39,095	39,095	39,095	
Debt Service – CERB Loan – Matures 07/01/16	GF/Intergov	35,602	35,602	35,602	
BYRNE Grant – Community Policing	GF/Intergov	25,000	60,000	25,000	
District Court (2)	GF/Intergov	0	1,800	1,800	
CW Comprehensive Mental Health	GF/Intergov	66,020	66,021	0	
Yakima County Development Association (YCDA) (1)	GF/Intergov	30,000	0	0	
Citizens for Safe Yakima Valley Communities (CSC)	GF/Intergov	20,000	10,000	0	
Allied Arts of Yakima Valley – ArtsVan	GF/Intergov	5,333	2,667	0	
Greater Yakima Chamber of Commerce	GF/Intergov	5,900	2,950	0	
Hispanic Chamber of Commerce (HCC)	GF/Intergov	5,900	2,950	0	
Yakima Sunfair Festival Association	GF/Intergov	1,000	500	0	
Retired Senior Volunteer Program (RSVP)	GF/Intergov	3,000	2,000	0	
Yakima Symphony Orchestra	GF/Intergov	10,000	5,000	0	
Yakima Basin Storage Alliance (Black Rock)	GF/Intergov	4,584	0	0	
General Fund Total		395,086	383,865	257,439	
Public Works					
Seasons Music Festival	Parks & Rec	8,000	4,000	0	
Grand Total		$521,676	$528,975	$394,967	

GF = General Fund

(1) Funding for YCDA moved from General Fund to Economic Development Fund in 2010.

(2) Accounting for the District Court moved from a separate department in General Fund 098 to Intergovernmental 095 in 2010.

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). In mid-2010, Council voted to eliminate most of the Outside Agency funding for 2011.

The service units in this division are:

Service Unit 129 – Emergency Services
Service Unit 319 – Clean Air
Service Unit 411 – Health
Service Unit 611 – Legislation

BUDGET SUMMARY

Dept 095 Intergovernmental Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
129 Emergency Services	$59,937	$59,937	$59,937	$59,937	$59,643	99.5	99.5
319 Clean Air	22,394	33,720	25,290	33,720	33,940	100.7	100.7
322 Industrial Development	30,000	0	0	0	0	*	*
411 Physical Health Support	86,217	88,021	81,820	88,021	22,000	25.0	25.0
611 Legislation	196,538	201,187	159,422	191,187	141,856	70.5	74.2
Total Expenditures	$395,086	$382,865	$326,469	$372,865	$257,439	67.2	69.0

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
400 Other Services And Charges	217,863	192,511	150,746	182,511	67,159	34.9	26.1
500 Intergov Srvcs / Other Interfund	141,622	154,752	140,121	154,752	154,678	100.0	60.1
700 Debt Service	35,601	35,602	35,601	35,602	35,602	100.0	13.8
Total Expenditures	$395,086	$382,865	$326,469	$372,865	$257,439	67.2	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 prorate the charges among the various cities and Yakima County is based on the latest official population estimates of the State Office of Financial Management.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
510 Intergovernment Professional Srv	$59,937	$59,937	$59,937	$59,937	$59,643	99.5	99.5
Total Expenditures – Srv Unt 129	$59,937	$59,937	$59,937	$59,937	$59,643	99.5	99.5

Account 510 Other Governmental Agencies (Office of Emergency Management) – The 2011 Preliminary budget amount is based on an assessment of $.7014 per capita on a population estimate of 85,040. (See budgeted policy issue).

Service Unit 319 – Clean Air

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
510 Intergovernment Professional Srv	$22,394	$33,720	$25,290	$33,720	$33,940	100.7	100.7
Total Expenditures – Srv Unt 319	$22,394	$33,720	$25,290	$33,720	$33,940	100.7	100.7

Account 510 Other Governmental Agencies (Clean Air Authority) – This service unit reflects the allocation to the Yakima Clean Air Authority mandated by RCW 70.94.093. The per capita rate is held at $.40. (See budgeted policy issue.)

Service Unit 411 – Health

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
410 Professional Services	$66,020	$66,021	$66,020	$66,021	$0	0.0	0.0
510 Intergovernment Professional Svc	20,196	22,000	15,800	22,000	22,000	100.0	100.0
Total Expenditures – Srv Unt 411	$86,217	$88,021	$81,820	$88,021	$22,000	25.0	25.0

Account 500 Intergovernment Services (Yakima County Division of Alcoholism) – This account provides for payments to the Yakima County Division of Alcoholism and Central Washington Comprehensive Mental Health. Payments to Yakima County Division of Alcoholism are based on 2% of City of Yakima receipts of Liquor Excise and Liquor Profits revenue, in accordance with state law. This may be reduced if the initiatives related to liquor sales pass in the upcoming election.

Service Unit 611 – Legislation

Service Unit – 611 Legislation	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
400 Other Services And Charges							
410 Professional Services	$80,717	$87,867	$54,376	$77,867	$26,800	30.5	34.4
490 Miscellaneous	41,125	38,623	30,350	38,623	40,359	104.5	104.5
Total	121,842	126,490	84,726	116,490	67,159	53.1	57.7
520 Intergovernment Agreements	39,095	39,095	39,095	39,095	39,095	100.0	100.0
780 Intergovernmental Loans	23,198	24,474	24,474	24,474	25,820	105.5	105.5
830 Debt Service – External Ltd – Int	12,404	11,128	11,128	11,128	9,782	87.9	87.9
Total Expenditures – Srv Unt 611	$196,538	$201,187	$159,422	$191,187	$141,856	70.5	74.2

Account 410 Professional Services (Outside Agencies) – Funding information for 2010 and 2011 are shown in the chart below.

	2010	2011	Increase / (Decrease)
Sunfair Association – Sunfair Parade	$500	$0	($500)
Retired Senior Volunteer Program	2,000	0	(2,000)
Allied Arts of Yakima Valley – Arts Van	2,667	0	(2,667)
Greater Chamber of Commerce	2,950	0	(2,950)
Hispanic Chamber of Commerce	2,950	0	(2,950)
Yakima Symphony Orchestra	5,000	0	(5,000)
Citizens for a Safe Yakima Community	10,000	0	(10,000)
Community Policing – Federal Byrne Grant	60,000	25,000	(35,000)
District Court	1,800	1,800	0
Total	$87,867	$26,800	($61,067)

Account 490 Miscellaneous – Funding information for 2010 and 2011 are shown in the chart below.

	2010	2011	Increase / (Decrease)
Yakima Valley Conference of Governments (COG) Assessment	$33,092	$33,166	$74
Metropolitan & Regional Planning Organization (MPO / RTPO)	5,531	7,193	1,662
Total	$38,623	$40,359	$1,736

(1) Based on 47¢ per capita against the City of Yakima 2010 population estimate of 85,040. 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 2011 budget includes $39,095 for a 15 year agreement arising from the 96th Avenue annexation in 2006 that runs through 2020.

	2010	2011	Increase / (Decrease)
Yakima County - Interlocal Agreement	39,095	39,095	-0-

Account 700 and 800 Debt Service – This account represents 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.

	2010	2011	Increase / (Decrease)
Community Economic Revitalization Board (CERB) Loan	35,602	35,602	-0-

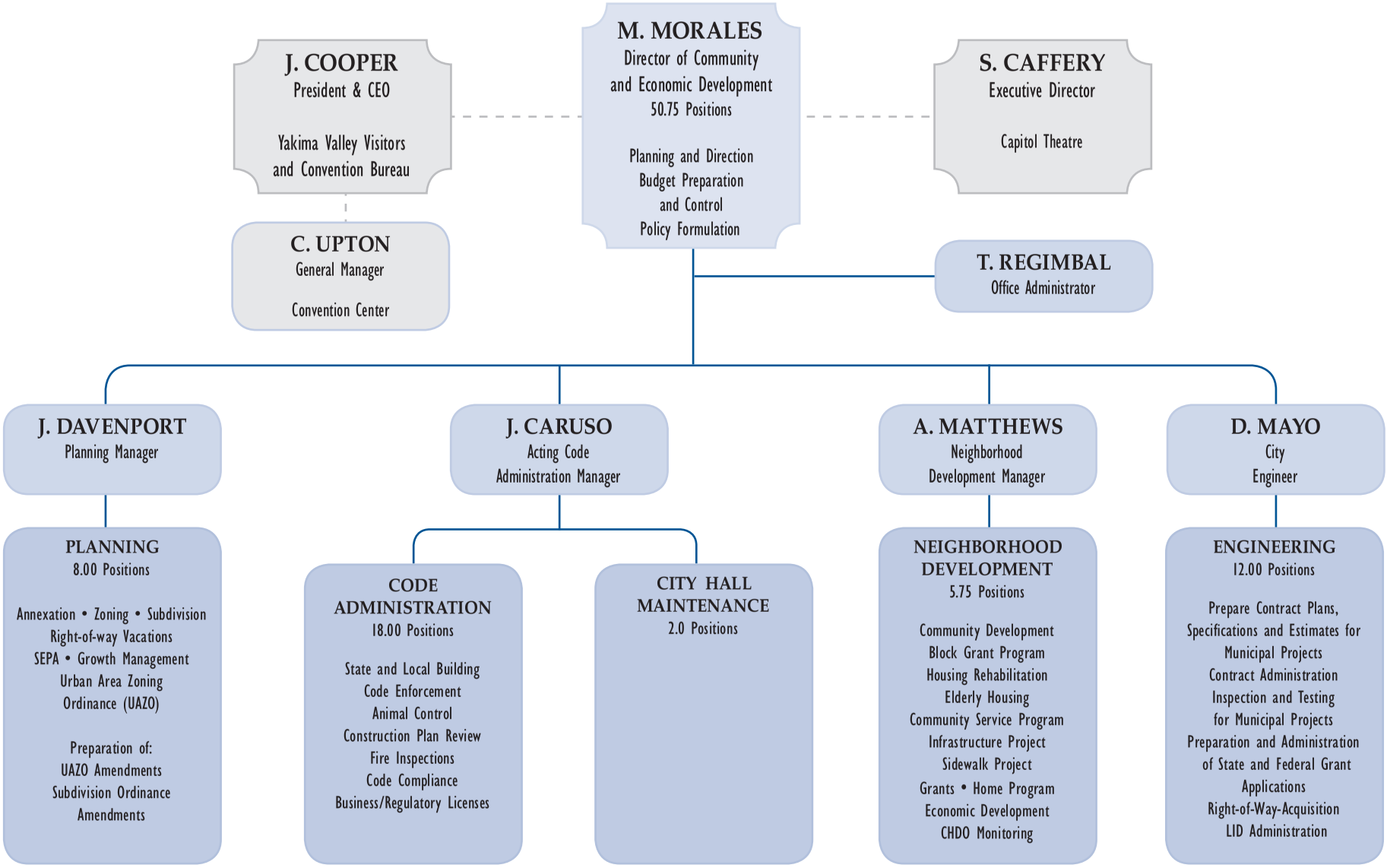
(This page intentionally contains no information.)

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

2010 Budgeted Staffing Levels



URBAN AREA HEARINGS EXAMINER – 020

GENERAL FUND

Community and Economic Development Director ***Michael Morales***
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.

The service unit in this division is:

Service Unit 313 – Land Use Regulation

PERFORMANCE STATISTICS

Urban Area Hearings Examiner	2009 Actual	2010 Amended Budget	2010 Actual Thru 9/10
Cases	25	30	33

BUDGET SUMMARY

Dept 020 Yak Urban Area Hearings Examiner Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
313 Land Use Regulation	$51,396	$45,605	$54,347	$51,000	$31,000	68.0	60.8
Total Expenditures	$51,396	$45,605	$54,347	$51,000	$31,000	68.0	60.8

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
400 Other Services and Charges	$51,396	$45,605	$54,347	$51,000	$31,000	68.0	100.0
Total Expenditures	$51,396	$45,605	$54,347	$51,000	$31,000	68.0	100.0

EXPLANATORY NARRATIVE

Through September 2010 the number of cases heard by the Hearing Examiner was 33, compared to 24 at this time last year. The billing rate for professional services is $140 per hour.

Service Unit – 313 Land Use Regulation

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
410 Professional Services	$51,396	$44,605	$54,347	$50,000	$30,000	67.3	60.0
490 Miscellaneous	0	1,000	0	1,000	1,000	100.0	100.0
Total Expenditures – Service Unit 313	$51,396	$45,605	$54,347	$51,000	$31,000	68.0	60.8

Account 410 Professional Services – Funds are budgeted in this line item for the Examiner services. In order to reduce the cost of contract services with the Hearing Examiner by approximately $20,000 in 2011, two budget reduction strategies will be developed. The level of review specified in the Yakima Urban Area Zoning Ordinance (YMC 15.04.030) will be modified to change some of the land use categories from Class (3) to Class (2) uses in order to identify land uses that may be efficiently processed administratively rather than through a public hearing process. Secondly, cases which require a public hearing in order to make a written recommendation to the City Council (such as Preliminary Long Plats and Rezones) would be referred to the Yakima City Planning Commission.

Both of these strategies will require amendments to the Yakima Municipal Code. Additional training will be necessary of the Planning Commission and assistance from City Legal regarding the Findings and Recommendations to City Council. Planning staff will be responsible for more detailed staff reports.

Account 490 Miscellaneous – This account includes dues and subscriptions for memberships.

ENVIRONMENTAL PLANNING – 021

GENERAL FUND

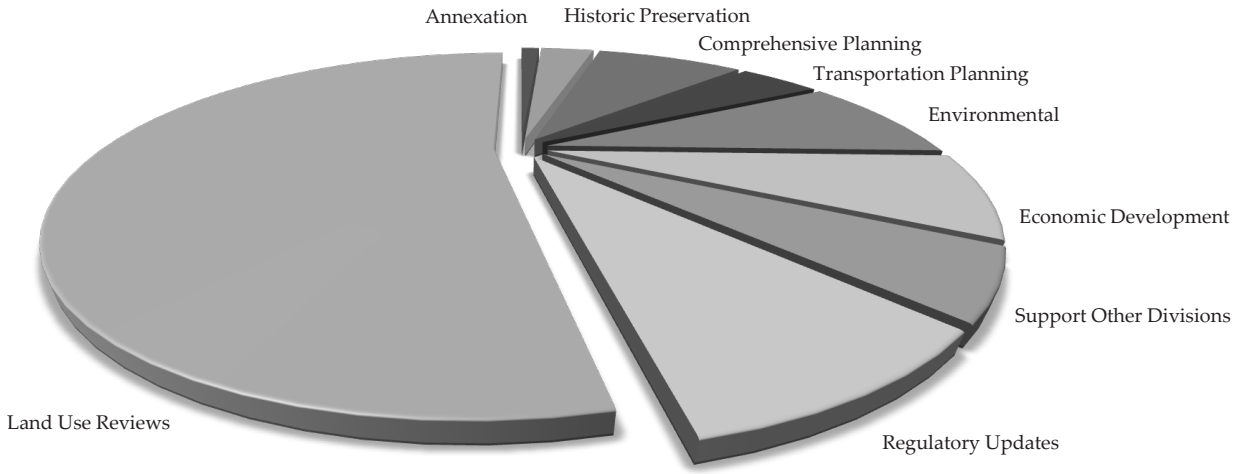
Community and Economic Development Director ***Michael Morales***
Planning Manager ***Joan Davenport***

DEFINITION

Environmental Planning is responsible for both long range and current planning for land use actions within the City of Yakima. Long-range planning efforts are primarily directed towards the preparation, administration and amendments to the Yakima Urban Area Comprehensive Plan. Additional long-range planning functions include support for required city functions such as the 2010 Census, transportation planning, parks planning, preparation of amendments to the development regulations, such as the Yakima Urban Area Zoning Ordinance, SEPA ordinance, Critical Areas and FEMA ordinance, master plans, neighborhood plans, overlays, Shoreline ordinance and subdivision ordinance. Long-range planning also involves the research, development and processing of all annexation requests and drafting growth policy.

Current planning is responsible for the processing of all Class (2) and (3) land use reviews, rezones, subdivisions, adjustments, right-of-way vacations, transportation concurrency and environmental reviews submitted under the City's jurisdiction. In addition, current planners spend considerable time responding to land use and environmental questions from the development community and the public. In 2010 the Planning Division began processing permit applications for Parade and Special Events. These permits, previously handed by the Police Department were re-assigned last year to the Community and Economic Development Department to reduce administrative functions of the YPD. Planning Division staff supports the Yakima Urban Area Hearings Examiner, the newly formed City of Yakima Planning Commission, City Council, various advisory groups and Council Committees. Due to staff reductions in the Code Division, the Planning staff currently provides 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.

TASKS BY CATEGORY



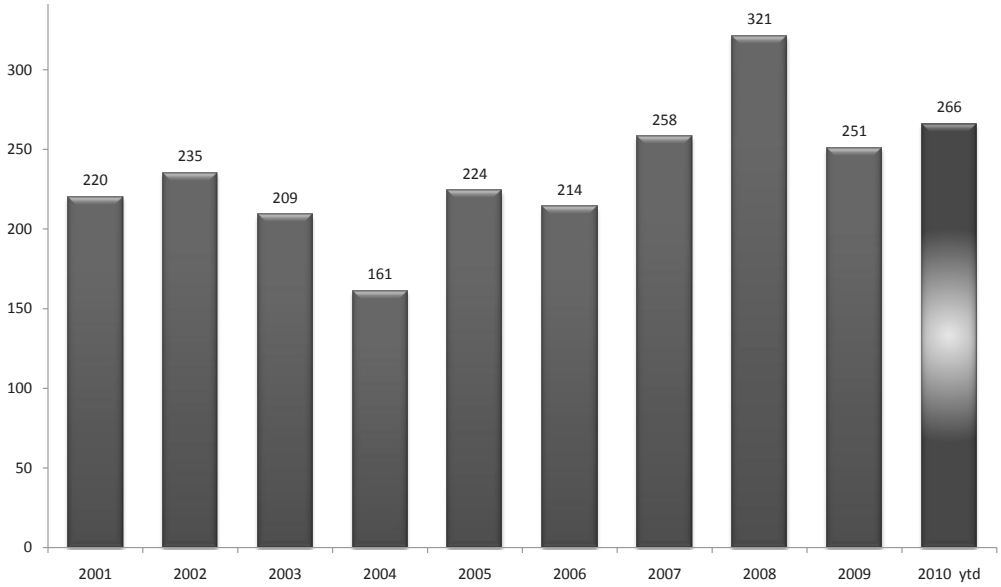
The service units in this division are:

Service Unit 221 – Environmental Protection
Service Unit 310 – Comprehensive Planning
Service Unit 313 – Land Use Regulation
Service Unit 319 – Administration

LAND USE PERMIT ACTIVITY

Land Use Applications	2008 Actual	2009 Actual	2010 Actual 9/30/10
Class (2)	49	25	20
Class (3)	17	12	9
Rezones	7	6	10
Administrative Adjustments	36	26	16
Right-of-Way Vacations	4	3	2
SEPA Checklists	64	35	31
Appeals	9	4	2
Short Plat Exemptions	29	28	22
Preliminary Short Plats	26	10	13
Final Short Plats	2	9	11
Short Plat Amendment	3	1	3
Preliminary Long Plats	7	1	5
Final Long Plats	7	4	0
Binding Site Plans	0	0	0
Administrative Modifications	19	23	23
Shorelines	3	2	1
Interpretations	0	2	0
Non-Conforming Use Expansion	4	3	1
Easement Release	0	0	1
Right-of-Way Use Permit	8	3	1
Comprehensive Plan Amendments	4	4	9
Annexations	4	4	4
Variances	1	1	2
Critical Areas Review (JARPA)	12	6	4
Plat Alteration	2	1	1
Hearing Examiner Referral	3	1	2
Planned Development	1	2	2
Overlay Districts	0	1	1
Parade & Special Event Permits	0	8	58
Transportation Concurrency	0	26	12
Total	321	251	266

LAND USE APPLICATIONS BY YEAR



AUTHORIZED PERSONNEL

Class Code	Position Title	2009 Actual	2010 Amended Budget	2011 Proposed Budget
1150	Director of Community & Economic Development	1.00	1.00	1.00
1254	Planning Manager	1.00	1.00	1.00
1275	Deputy Director Econ Dev & Intergov't Affairs (1)	1.00	0.00	0.00
3311	Assistant Planner (2)	4.00	4.00	3.00
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**	**11.00**	**10.00**

(1) The Deputy Director was eliminated upon the retirement of the previous Director in 2010.
(2) One Assistant Planner will retire.
(3) 1.92 FTE's are funded by Codes (022), Engineering (041), City Hall Maintenance (051), Economic Development (123), ONDS (124) and / or Parks (131)

BUDGET SUMMARY

Dept 021 Environmental Planning Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
310 Comprehensive Planning	$641,601	$558,642	$387,389	$513,600	$480,765	86.1	93.6
319 Administration	157,918	209,843	146,143	199,859	197,914	94.3	99.0
Total Expenditures	$799,520	$768,484	$533,532	$713,459	$678,679	88.3	95.1

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$577,167	$542,501	$385,477	$504,730	$501,142	92.4	73.8
200 Personnel Benefits	164,454	149,772	104,409	148,449	132,104	88.2	19.5
Sub-Total Salaries and Benefits	741,621	692,273	489,886	653,179	633,246	91.5	93.3
300 Supplies	6,204	8,050	5,667	7,900	7,900	98.1	1.2
400 Other Services and Charges	51,695	67,096	37,180	51,315	36,690	54.7	5.4
900 Interfund Payment for Services	0	1,065	798	1,065	843	79.2	0.1
Total Expenditures	$799,520	$768,484	$533,532	$713,459	$678,679	88.3	100.0

Service Unit 221 – Environmental Protection

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
320 Licenses and Permits	$6,750	$8,000	$5,818	$8,000	$8,000	100.0	100.0
Total Revenues – Service Unit 310	$6,750	$8,000	$5,818	$8,000	$8,000	100.0	100.0

Revenues – Revenues consist of environmental impact permit and land use application fees. These revenues are included with Service Unit 310 – Comprehensive Planning in the Economic Development Priorities of Government chart.

Service Unit 310 – Comprehensive Planning

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$453,280	$379,305	$270,713	$351,255	$345,222	91.0	98.3
120 Overtime	0	1,000	0	500	500	50.0	100.0
130 Special Pay	720	720	540	720	720	100.0	100.0
Total	454,000	381,025	271,253	352,475	346,442	90.9	98.3
200 Personnel Benefits	134,548	108,696	77,221	107,760	95,958	88.3	89.1
300 Supplies							
310 Office and Operating Supplies	4,355	5,500	4,616	5,500	5,500	100.0	100.0
320 Fuel Consumed	251	350	36	200	200	57.1	100.0
350 Small Tools and Equipment	545	1,000	163	1,000	1,000	100.0	100.0
Total	5,152	6,850	4,815	6,700	6,700	97.8	100.0
400 Other Services and Charges							
410 Professional Services	1,104	2,500	1,134	1,500	1,500	60.0	100.0
420 Communications	16,284	19,271	10,994	11,865	4,365	22.7	36.8
430 Transportation / Training	238	1,000	53	1,000	1,000	100.0	100.0
440 Advertising	18,048	25,000	11,314	18,000	18,000	72.0	100.0
480 Repairs and Maintenance	49	300	0	300	300	100.0	100.0
490 Miscellaneous	12,179	14,000	10,606	14,000	6,500	46.4	46.4
Total	47,902	62,071	34,100	46,665	31,665	51.0	67.9
Total Expenditures – Service Unit 310	$641,601	$558,642	$387,389	$513,600	$480,765	86.1	93.6

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
320 Licenses and Permits	$0	$2,200	$3,252	$2,400	$4,000	181.8	166.7
340 Charges For Goods And Services	37,257	61,000	49,140	61,000	81,305	133.3	133.3
Total Revenues – Service Unit 310	$37,257	$63,200	$52,392	$63,400	$85,305	135.0	134.6

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity. A reduction in 2011 salaries will result from the retirement of one Assistant Planner and the reallocation of .33 FTE of another Assistant Planner to the Parks Department. For more information regarding the impact of budgeted reductions, see the budget reduction memo.

Account 120 Overtime – Overtime in this service unit has been reduced for budget reasons.

Account 130 Special Pay – The areas that require special pay frequently are for bilingual services.

Account 140 Retirement / Termination Cash-Out – This account is used to cover retirement cash-outs. One Assistant Planner will retire in 2011.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – Items budgeted include office supplies and computer accessories.

Account 320 Fuel Consumed – This account provides for the purchase of diesel fuel and gasoline utilized by Department vehicles.

Account 350 Small Tools and Equipment – This account is used for equipment replacement, and pays for items such as calculators, office furniture and computer components.

Account 410 Professional Services – This line item is used for outside consultants. The need to hire outside consultants has been significantly reduced due to adequate staffing levels.

Account 420 Communications – This account provides for postage and both telephone and wireless communication costs. Postage charges consist primarily of the Public Notices requirements for land use permits.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other training seminars.

Account 440 Advertising – 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.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

Account 490 Miscellaneous – This majority of funds in this account are used for printing and mailing public notices, registration fees for participation in conferences, dues and subscriptions, and various uncategorized items. The cost of printing and mailing public notices will be reduced in 2011 with the implementation of a Post Card notification system, rather than the current practice of mailing full notices. These material costs are estimated to save $15,000 in 2011.

Service Unit 313 – Land Use Regulation

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
320 Licenses and Permits	$4,175	$0	$0	$0	$0	*	*
340 Charges for Goods and Services	0	0	0	4,325	0	*	0.0
Total Revenues – Service Unit 313	$4,175	$0	$0	$4,325	$0	*	0.0

Revenues – Revenues consist of zoning and subdivision fees and Right of Way use permits. These revenues are included with Service Unit 310 – Comprehensive Planning in the Priorities of Government chart.

Service Unit 319 – Administration

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$123,059	$154,831	$114,046	$152,018	$154,463	99.8	101.6
130 Special Pay	108	238	178	238	238	100.0	100.0
140 Retirement / Termination Cashout	0	6,408	0	0	0	0.0	*
Total	123,167	161,477	114,225	152,255	154,700	95.8	101.6
200 Personnel Benefits	29,906	41,076	27,188	40,689	36,145	88.0	88.8
300 Supplies							
310 Office and Operating Supplies	409	500	249	500	500	100.0	100.0
350 Small Tools and Equipment	643	700	603	700	700	100.0	100.0
Total	1,053	1,200	852	1,200	1,200	100.0	100.0
400 Other Services and Charges							
420 Communications	1,032	1,275	844	900	1,275	100.0	141.7
430 Transportation / Training	689	800	62	800	800	100.0	100.0
480 Repairs and Maintenance	87	200	0	200	200	100.0	100.0
490 Miscellaneous	1,985	2,750	2,174	2,750	2,750	100.0	100.0
Total	3,793	5,025	3,080	4,650	5,025	100.0	108.1
950 Interfund Opt Rental and Leases	0	1,065	798	1,065	843	79.2	79.2
Total Expenditures – Service Unit 319	$157,918	$209,843	$146,143	$199,859	$197,914	94.3	99.0
Revenues							
340 Charges for Goods and Services	$175	$0	$0	$511	$0	*	0.0
Total Revenues – Service Unit 319	$175	$0	$0	$511	$0	*	0.0

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 130 Special Pay – The areas that require special pay frequently are for bilingual services.

Account 140 Retirement/Termination Cash-Out – This account is used to cover retirement cash-outs. The CED Director retired in 2010.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – Items budgeted include office supplies and computer accessories.

Account 350 Small Tools and Equipment – This account is used for equipment replacement, and pays for items such as calculators, office furniture and computer components.

Account 420 Communications – This account provides for wireless communication costs.

Account 430 Transportation/Training – This line item provides the Community and Economic Development Director with training funds for 2011.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

Account 490 Miscellaneous – This majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and various uncategorized items.

Account 950 Interfund Operating Transfer/Rental and Leases – This account funds costs for maintenance and operation of department vehicles.

Revenues – Revenues are from the sale of publications. These revenues are included with Service Unit 310 – Comprehensive Planning in the Priorities of Government chart.

CODE ADMINISTRATION – 022

GENERAL FUND

Community and Economic Development Director ***Michael Morales***
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 141 – Structures Safety
Service Unit 142 – Fire Safety
Service Unit 145 – Dangerous Building Repair and Demolition
Service Unit 149 – Code Administration
Service Unit 223 – Animal Control
Service Unit 626 – Permits / Licenses

PERFORMANCE STATISTICS

Service Unit 145 – Dangerous Building Repair and Demolition	2008 Actual	2009 Actual	2010 Actual 9/30/10
Abatement Charges / Appeals	57	39	12
Service Unit 149 – Code Administration			
Building Permits	1,102	1,072	978
Fire Permits	132	97	111
Mechanical Permits	507	482	374
Plumbing Permits	512	436	330
Sign Permits	110	96	80
Plan Review Fees	459	468	411
Water / Sewer Application Processing Fee	98	188	151
Examinations	15	3	5
Right-of-Way Use Permits	63	80	120
Total	2,998	2,922	2,560
Service Unit 223 – Animal Control			
Dog Licenses Issued	1,876	1,896	1,692

Service Unit 626 – Permits / Licenses	2008 Actual	2009 Actual	2010 Actual 9/30/10
Business Licenses	4,841	4,499	4,209
Regulatory Licenses	476	412	296
Amusement Devices	10	9	12
Penalties on Business Licenses	443	526	451
Total	5,770	5,446	4,968

AUTHORIZED PERSONNEL

Class Code	Position Title	2009 Actual	2010 Amended Budget	2011 Proposed Budget
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 (1)	4.00	4.00	3.00
4420	Fire Code Inspector (2)	2.00	1.00	1.00
4421	Code Inspector	4.00	4.00	4.00
4441	Permit Technician (3)	4.00	3.00	3.00
6510	Animal Control Officer (4)	3.00	2.00	1.00
11251	Supervising Code Inspector	1.00	1.00	1.00
11602	Code Inspection Office Supervisor	1.00	1.00	1.00
Total Personnel (5)		**22.00**	**19.00**	**17.00**

(1) One Code Compliance Officer proposed for elimination in 2011 budget due to the City's current financial constraints.
(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 both 2010 and 2011 due to the City's current financial constraints.
(5) Code Administration funds .52 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) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
103 Criminal Justice Sales Tax .3% Inc	$78,582	$74,553	$51,342	$73,232	$68,161	91.4	93.1
145 Dangerous Bldg Repair and Demo	30,339	18,760	20,194	18,760	15,000	80.0	80.0
149 Administration	1,041,002	1,033,205	752,947	1,010,821	938,389	90.8	92.8
223 Animal Control	231,450	213,124	140,868	208,036	148,569	69.7	71.4
626 Licensing	178,450	164,416	118,710	160,677	160,242	97.5	99.7
Total Expenditures	$1,559,823	$1,504,058	$1,084,059	$1,471,526	$1,330,361	88.5	90.4

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$1,015,041	$945,342	$681,325	$920,924	$822,238	87.0	61.8
200 Personnel Benefits	310,903	285,272	210,950	283,062	247,121	86.6	18.6
Sub-Total Salaries and Benefits	1,325,944	1,230,615	892,274	1,203,986	1,069,359	86.9	80.4
300 Supplies	46,085	47,066	29,131	40,324	43,868	93.2	3.3
400 Other Services and Charges	151,689	194,008	138,046	194,847	201,089	103.7	15.1
700 Debt Service	13,749	13,716	10,286	13,716	0	0.0	0.0
900 Interfund Payment for Services	22,356	18,654	14,322	18,654	16,046	86.0	1.2
Total Expenditures	$1,559,823	$1,504,058	$1,084,059	$1,471,526	$1,330,361	88.5	100.0

EXPLANATORY NARRATIVE

Service Unit 103 – Criminal Justice Sales Tax 0.3%

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$46,009	$46,527	$34,314	$46,043	$41,807	89.9	90.8
120 Overtime	7,536	5,000	1,489	5,000	5,000	100.0	100.0
130 Special Pay	720	720	0	0	0	0.0	*
Total	54,265	52,247	35,803	51,043	46,807	89.6	91.7
200 Personnel Benefits							
200 Personnel Benefits	20,524	19,293	14,264	19,176	18,297	94.8	95.4
280 Clothing and Miscellaneous	146	150	150	150	150	100.0	100.0
Total	20,670	19,443	14,414	19,326	18,447	94.9	95.5
300 Supplies							
310 Office and Operating Supplies	501	500	451	500	500	100.0	100.0
320 Fuel Consumed	2,173	1,463	162	1,463	1,507	103.0	103.0
Total	2,674	1,963	612	1,963	2,007	102.2	102.2
420 Communications	973	900	513	900	900	100.0	100.0
Total Expenditures – Service Unit 103	$78,582	$74,553	$51,342	$73,232	$68,161	91.4	93.1

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity. 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 120 Overtime – The Animal Control Officer's overtime is caused by animal incident requests for assistance (callouts) from the Police Department and the delivery of Council packets.

Account 130 Special Pay – The areas that require special pay frequently are bilingual services performed by staff. Certified bilingual staff receives $60.00 per month special pay.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related

to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 280 Clothing and Miscellaneous – Items paid for from this account include Animal Control uniforms, related accessories and equipment.

Account 310 Office and Operating Supplies – 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 320 Fuel Consumed – This account provides for the purchase of diesel fuel and gasoline utilized by Department vehicles.

Account 420 Communications – This account provides for wireless communication costs.

Service Unit 141 – Structures Safety

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
320 Licenses and Permits	$645,808	$605,500	$579,087	$700,500	$650,500	107.4	92.9
340 Charges for Goods and Services	235,851	220,000	220,534	235,000	235,000	106.8	100.0
Total Revenues – Service Unit 141	$881,659	$825,500	$799,622	$935,500	$885,500	107.3	94.7

Revenues – See chart below:

Code Administration Revenue	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Building Permits	$499,855	$550,000	$500,000
Fire Permits	22,885	23,000	23,000
Mechanical Permits	37,090	40,000	40,000
Plumbing Permits	73,958	75,000	75,000
Sign Permits	11,931	12,500	12,500
Plan Review Fees	235,851	235,000	235,000
Miscellaneous Permits	90	0	0
Total	$881,659	$935,500	$885,500

Service Unit 142 – Fire Safety

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
340 Charges for Goods and Services	$51	$1,000	$0	$1,000	$1,000	100.0	100.0
Total Revenues – Service Unit 142	$51	$1,000	$0	$1,000	$1,000	100.0	100.0

Revenues – These revenues are included with Service Unit 149 – Code Administration in the Priorities of Government chart.

Service Unit 145 – Dangerous Building Repair and Demolition

Continuing to follow the City Council's focus on improving neighborhood conditions and quality of life, the concentrated effort in neighborhood code enforcement has continued to be very effective in 2010. 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.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
490 Miscellaneous	$30,339	$18,760	$20,194	$18,760	$15,000	80.0	80.0
Total Expenditures – Service Unit 145	$30,339	$18,760	$20,194	$18,760	$15,000	80.0	80.0
Revenues							
310 Taxes	$22,509	$35,000	$3,045	$5,000	$5,000	14.3	100.0
340 Charges for Goods and Services	18,193	15,000	3,154	4,500	15,000	100.0	333.3
Total Revenues – Service Unit 145	$40,702	$50,000	$6,199	$9,500	$20,000	40.0	210.5

Account 490 Miscellaneous – 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.

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 proactive 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.

Revenues – Revenues consist of reimbursement of abatement costs, associated expenses and administrative fees. These revenues are included with Service Unit 149 – Code Administration in the Priorities of Government chart.

Service Unit 149 – Code Administration

Through the end of September 2010, we issued 978 permits with a construction valuation of $77,249,862 compared to the same time period in 2009 when we issued 840 building permits with a construction valuation of $53,486,340. The increase in the number of permits is primarily related to an increase in the number of permits for commercial new and commercial alterations.

The 149 service unit includes the expenditure accounts for several staff subgroups within the division, which include code inspectors, plans examiners, code compliance officers, fire inspectors, supervisors, and a portion of management expenditures.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$701,012	$686,175	$502,489	$673,341	$638,925	93.1	94.9
120 Overtime	69	10,000	7,346	10,000	0	0.0	0.0
130 Special Pay	284	86	65	86	86	100.0	100.0
140 Retirement / Termination Cashout	4,803	2,330	2,330	2,330	0	0.0	0.0
Total	706,168	698,592	512,229	685,758	639,012	91.5	93.2
200 Personnel Benefits	216,313	213,256	158,649	211,614	196,232	92.0	92.7
300 Supplies							
310 Office and Operating Supplies	11,729	11,361	6,874	11,361	11,361	100.0	100.0
320 Fuel Consumed	8,960	8,217	8,942	11,700	11,700	142.4	100.0
340 Items Purchased for Resale	816	2,500	1,472	2,500	2,500	100.0	100.0
350 Small Tools and Equipment	14,212	15,000	6,529	8,000	10,000	66.7	125.0
Total	35,718	37,078	23,817	33,561	35,561	95.9	106.0
400 Other Services and Charges							
410 Professional Services	3,048	3,000	1,616	1,700	3,000	100.0	176.5
420 Communications	30,967	30,747	25,098	32,656	31,416	102.2	96.2
430 Transportation / Training	298	2,800	544	1,000	2,800	100.0	280.0
480 Repairs and Maintenance	3,519	4,000	2,900	4,000	4,000	100.0	100.0
490 Miscellaneous	11,641	14,200	5,945	11,000	13,200	93.0	120.0
Total	49,472	54,747	36,103	50,356	54,416	99.4	108.1
750 Debt Service – Capital Lease Principal	12,899	12,900	10,059	12,900	0	0.0	0.0
830 Debt Service – External LTD – Int	850	816	227	816	0	0.0	0.0
950 Interfund Opt Rental and Leases	19,582	15,817	11,863	15,817	13,169	83.3	83.3
Total Expenditures – Service Unit 149	$1,041,002	$1,033,205	$752,947	$1,010,821	$938,389	90.8	92.8
Revenues							
340 Charges for Goods and Services	$9,792	$15,830	$12,530	$15,830	$15,830	100.0	100.0
Total Revenues – Service Unit 149	$9,792	$15,830	$12,530	$15,830	$15,830	100.0	100.0

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity. Overall, Salary costs will decrease in 2011 due to the elimination of one Code Compliance officer position. See supplemental budget reduction information.

Account 120 Overtime – No overtime is budgeted for 2011.

Account 130 Special Pay – The areas that require special pay frequently are bilingual services performed by staff. Certified bilingual staff receives $60.00 per month special pay.

Account 140 Retirement/Termination Cashout – This account is used to cover retirement cashouts.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – Account funds are used for approximately nineteen staff persons' supplies and division stock. This account also encompasses the cost for several subgroups 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 320 Fuel Consumed – This account provides for the purchase of diesel fuel and gasoline utilized by Department vehicles.

Account 340 Items Purchased for Resale – This account pays for publications purchased and resold to the public.

Account 350 Small Tools and Equipment – This account is used for equipment replacement, and pays for items such as calculators, office furniture and computer components.

Account 410 Professional Services – This account is used primarily to pay for the professional services of consultants.

Account 420 Communications – This account provides for wireless communication costs, telephone services and postage.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other training seminars. Many of Code Administration 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.

Account 480 Repairs and Maintenance – This account 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 490 Miscellaneous – This account includes registration fees for participation in conferences, together with dues and subscriptions for the City's memberships.

Account 750 Debt Service/Capital Lease Principal – This account has been 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. The three year lease was paid off in 2010.

Account 830 Debt Service/External LTD/Interest – This account is used to pay the annual interest payment for the previously mentioned three leased vehicles. The lease was paid off in 2010.

Account 950 Interfund Operating Transfer/Rental and Leases – This fund is used for maintenance and operation of division vehicles.

Service Unit 223 – Animal Control

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$101,395	$54,288	$36,332	$53,276	$7,048	13.0	13.2
120 Overtime	8,934	7,500	206	500	500	6.7	100.0
130 Special Pay	0	29	22	29	29	100.0	100.0
140 Retirement / Termination Cashout	0	777	777	777	0	0.0	0.0
Total	110,329	62,594	37,336	54,582	7,577	12.1	13.9
200 Personnel Benefits							
200 Personnel Benefits	39,806	21,067	14,953	20,936	2,043	9.7	9.8
280 Clothing and Miscellaneous	208	450	330	450	450	100.0	100.0
Total	40,014	21,517	15,283	21,386	2,493	11.6	11.7
300 Supplies							
310 Office and Operating Supplies	2,640	3,500	1,759	1,000	2,500	71.4	250.0
320 Fuel Consumed	5,053	4,525	2,943	3,800	3,800	84.0	100.0
Total	7,694	8,025	4,702	4,800	6,300	78.5	131.3
400 Other Services and Charges							
410 Professional Services	68,601	110,986	79,801	120,000	122,000	109.9	101.7
420 Communications	1,968	5,690	1,015	3,631	5,849	102.8	161.1
430 Transportation / Training	29	400	0	100	400	100.0	400.0
480 Repairs and Maintenance	42	300	0	300	300	100.0	100.0
490 Miscellaneous	0	775	271	400	775	100.0	193.8
Total	70,639	118,151	81,087	124,431	129,324	109.5	103.9
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	1,258	1,321	1,321	1,321	1,361	103.0	103.0
Total	2,774	2,837	2,459	2,837	2,877	101.4	101.4
Total Expenditures – Service Unit 223	$231,450	$213,124	$140,868	$208,036	$148,569	69.7	71.4
Revenues							
320 Licenses and Permits	$12,105	$32,000	$24,601	$25,000	$32,000	100.0	128.0
340 Charges for Goods and Services	2,650	1,500	1,480	1,500	1,500	100.0	100.0
350 Fines and Forfeits	0	200	0	0	200	100.0	*
Total Revenues – Service Unit 223	$14,755	$33,700	$26,081	$26,500	$33,700	100.0	127.2

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity. With the elimination of another Animal Control Officer in 2011, the only salary remaining in this service unit is for a portion of the CED Director and the CED Administrative Assistant.

Account 120 Overtime – The animal control officer's overtime is caused by animal incident requests for assistance (callouts from the Police Department, and the delivery of City Council packets.

Account 130 Special Pay – The areas that require special pay frequently are bilingual services provided by staff. Certified bilingual staff receives $60.00 per month special pay.

Account 140 Retirement/Termination Cashout – This account is used to cover retirement cashouts.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 280 Clothing and Miscellaneous – The areas that require special pay frequently are bilingual services provided by staff. Certified bilingual staff receives $60.00 per month special pay.

Account 310 Office and Operating Supplies – This account is used for supplies and equipment required for 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 320 Fuel Consumed – This account provides for the purchase of diesel fuel and gasoline utilized by Department vehicles.

Account 410 Professional Services – The professional services budget is devoted entirely to the contract with the Humane Society of Central Washington for the care, housing, euthanasia and disposal of City impounds.

Account 420 Communications – This account provides for wireless communication costs, telephone services and postage.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other training seminars required to maintain staff certifications.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

Account 490 Miscellaneous – The majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and various uncategorized items.

Account 950 Interfund Operating Transfer/Rental and Leases – This account funds costs for maintenance and operation of department vehicles.

Account 960 Interfund Insurance Services – This expense is this service unit's share of the risk management fund.

Revenues – See chart below for details.

Animal Control Revenue	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Dog Licenses Issued	$12,105	$25,000	$32,000
Dog Impound Fines	2,650	1,500	1,700
Total	$14,755	$26,500	$33,700

Service Unit 626 – Permits and Licensing

Service Unit 626 is charged with administration of Title 5 of the Yakima Municipal Code, which includes the following licenses:

MULTIPLE CODE PERMITTING AND LICENSE ACTIVITY

Amusement Devices	Business Licenses
Panorama Devices	Beautification Permits
Sidewalk Cafes	Pawnbrokers
Billiard and Pool Tables	Peddlers
Dance Halls and Cabarets	Secondhand Dealers
Dance Studios	Solicitation of Funds for Religious
Junk Dealers	Taxicabs and Vehicles for Hire
Liquor-Live Entertainment License	Tattooing
Right-of-Way Use Permits	Utility Locate and Connection Fee Collection
Adult Entertainment	Temporary Use Permits
Streetbreak Permits	Sign Company Licenses
Public Dance Permits	Heating Journeyman and Side Sewer Installer Lic.
Banner Permits	Closing Out Sales
Sightseeing Vehicles	Noise Permits
Special Event Permits	

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.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$144,273	$129,397	$93,962	$127,028	$128,271	99.1	101.0
120 Overtime	1	500	0	500	500	100.0	100.0
130 Special Pay	4	72	54	72	72	100.0	100.0
140 Retirement / Termination Cashout	0	1,941	1,941	1,941	0	0.0	0.0
Total	144,278	131,910	95,957	129,541	128,843	97.7	99.5
200 Personnel Benefits	33,906	31,056	22,603	30,736	29,949	96.4	97.4
400 Other Services And Charges							
430 Transportation / Training	91	450	0	200	450	100.0	225.0
490 Miscellaneous	175	1,000	150	200	1,000	100.0	500.0
Total	266	1,450	150	400	1,450	100.0	362.5
Total Expenditures – Service Unit 626	$178,450	$164,416	$118,710	$160,677	$160,242	97.5	99.7
Revenues							
320 Licenses and Permits	$28,256	$26,300	$26,169	$25,700	$26,300	100.0	102.3
340 Charges for Goods and Services	210	500	1,410	500	500	100.0	100.0
Total Revenues – Service Unit 626	$28,466	$26,800	$27,579	$26,200	$26,800	100.0	102.3

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is budgeted at a minimal level and rarely used.

Account 130 Special Pay – The areas that require special pay frequently are bilingual services provided by staff. Certified bilingual staff receives $60.00 per month special pay.

Account 140 Retirement/Termination Cashout – This account is used to cover retirement cashouts.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other training seminars.

Account 490 Miscellaneous – This account is used for travel, training and registration fees for front counter staff personnel.

Revenues – See chart below for details.

Permits / Licenses Revenue	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Regulatory Licenses	$21,285	$20,000	$20,000
Amusement Devices	1,811	1,200	1,800
Penalties on Business Licenses	5,160	4,500	4,500
Total	$28,256	$25,700	$26,300

Codes also administers the Business Licenses but it is a General Fund revenue not intended to support their operations, and therefore not included in this narrative.

CITY HALL MAINTENANCE – 051

GENERAL FUND

Community and Economic Development Director ***Michael Morales***
Acting Code Administration Manager ***Joe Caruso***

DEFINITION

The function of this service unit is to provide centralized building rehabilitation and maintenance of electrical equipment, air conditioning equipment, boilers, hot water, steam heating system, and toilet and restroom facilities in City Hall, as well as card access security and custodial services for City Hall and Y-PAC. For YPD, services have previously included buildings access only; however with the retirement of the YPD Building Superintendant in 2011 (see Police budget reduction memo), and the elimination of that position, supervisory duties will fall to the current City Hall Building Superintendant. Due to the 2010 retirement of the only other full-time employee in this department, and the subsequent elimination of that Building Maintenance Specialist position in mid-year 2010, preventative maintenance has and will continue to suffer this and next year with the drastic cutback in staffing. Current staff is only able to provide the most basic janitorial services in public areas only.

We continued to build onto the City Hall security system in 2010 by adding two more door locks in the Utility Services area. This system has provided a more secure environment for city employees and customers. We are able to monitor video and automatically unlock and lock 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.

We have continued to supply all city employees' with new or replacement ID cards since this system was put into place. 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.

The City Hall Projects Completed In 2010

- Renovation work was performed in two offices and a janitor's area in the southeast corner of the basement. This included furring of walls, electrical work, new sheetrock, tape and texture along with paint, new flooring, ceiling and lighting.

- A major undertaking to empty the entire 3rd and 4th floors of all archived paper work and supplies. All Departments worked closely with our staff to identify what needed to be saved and what could be discarded. Any remaining surplus office furniture is stored in the garage and will be moved back into a designated area on one of these floors when abatement work is completed.

- In the south bay of the City Hall garage we have set up an area for a central shop so as to not affect City Hall staff when working on loud or malodorous projects. There is now an area with a table saw, drill press, grinder and air compressor that has already been utilized by other facilities for their needed repair work along with our own.

- The lobby area in front of Utility Services counters and in the mail room was resurfaced and painted. The bulletin board in the lobby was replaced and lights added across the hall for a display area.

- In July 2010 the demolition work on the 3rd and 4th floors was awarded to Talisman Construction of Spokane, Washington. We are working closely with Wardell Architects and Fulcrum Environmental Consultants to assure we have a safe project and a satisfactory outcome of these floors being free of hazardous waste and as open as possible to allow for future renovation projects when needed.

- Air quality continued to be monitored in several areas in City Hall for carbon monoxide levels. This information was compiled and assessed by a City consultant to verify there were no substandard air quality issues. This monitoring found no evidence the air quality in City Hall causes any health issues; in fact the air quality has been found to have above normal quality levels, therefore this service was cancelled as of September 1st 2010 due to budget constraints.

The service units in this division are:

Service Unit 633 – Facility Maintenance

AUTHORIZED PERSONNEL

Class Code	Position Title	2009 Actual	2010 Amended Budget	2011 Proposed Budget
8541	Building Maintenance Specialist (1)	1.00	1.00	0.00
13601	Building Superintendent	1.00	1.00	1.00
Total Personnel (2)		**2.00**	**2.00**	**1.00**

(1) Building Maintenance Specialist is unfunded for 2011.
(2) City Hall Maintenance funds .24 FTE's in Environmental Planning (021). In 2011, .25 FTE of the Building Superintendent's salary will be funded by Police since their Building Superintendent will be retiring in 2011 and the position will be eliminated.

BUDGET SUMMARY

Dept 051 City Hall Maintenance Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
633 Facility Maintenance	$410,184	$404,486	$302,430	$404,288	$352,127	87.1	87.1
Total Expenditures	$410,184	$404,486	$302,430	$404,288	$352,127	87.1	87.1

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$151,487	$143,330	$106,407	$143,377	$102,503	71.5	29.1
200 Personnel Benefits	42,842	40,230	22,446	39,904	22,305	55.4	6.3
Sub-Total Salaries and Benefits	194,329	183,559	128,853	183,280	124,808	68.0	35.4
300 Supplies	22,392	18,174	9,058	18,255	18,255	100.5	5.2
400 Other Services and Charges	107,308	112,477	74,691	112,478	117,485	104.5	33.4
900 Interfund Payment for Services	86,155	90,275	89,828	90,275	91,579	101.4	26.0
Total Expenditures	$410,184	$404,486	$302,430	$404,288	$352,127	87.1	100.0

EXPLANATORY NARRATIVES

Service Unit 633 – Facility Maintenance

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$149,419	$138,093	$84,870	$119,769	$99,597	72.1	83.2
120 Overtime	1,631	2,500	771	2,500	2,500	100.0	100.0
130 Special Pay	437	406	65	406	406	100.0	100.0
140 Retirement / Termination Cashout	0	2,330	20,701	20,701	0	0.0	0.0
Total	151,487	143,330	106,407	143,377	102,503	71.5	71.5
200 Personnel Benefits	42,842	40,230	22,446	39,904	22,305	55.4	55.9
300 Supplies							
310 Office And Operating Supplies	19,008	15,880	7,032	15,880	15,880	100.0	100.0
320 Fuel Consumed	588	294	277	375	375	127.6	100.0
350 Small Tools And Equipment	2,796	2,000	1,749	2,000	2,000	100.0	100.0
Total	22,392	18,174	9,058	18,255	18,255	100.5	100.0
400 Other Services And Charges							
410 Professional Services	972	1,000	558	1,000	1,000	100.0	100.0
420 Communications	2,747	2,926	1,695	2,926	2,926	100.0	100.0
430 Transportation / Training	0	465	0	465	465	100.0	100.0
470 Public Utility Services	89,857	95,086	59,169	95,087	100,094	105.3	105.3
480 Repairs And Maintenance	12,787	12,000	12,333	12,000	12,000	100.0	100.0
490 Miscellaneous	944	1,000	936	1,000	1,000	100.0	100.0
Total	107,308	112,477	74,691	112,478	117,485	104.5	104.5
900 Interfund Payment For Services							
950 Interfund Opt Rental And Leases	1,881	1,787	1,340	1,787	436	24.4	24.4
960 Interfund Insurance Services	84,274	88,488	88,488	88,488	91,143	103.0	103.0
Total	86,155	90,275	89,828	90,275	91,579	101.4	101.4
Total Expenditures – Service Unit 633	$410,184	$404,486	$302,430	$404,288	$352,127	87.1	87.1

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity. The savings in this account reflect the elimination of the Building Maintenance Specialist position.

Account 120 Overtime – This account covers after hours emergencies and snow and ice removal.

Account 130 Special Pay – This account was used to pay differential pay for the Building Maintenance Specialist for time worked after 6:00 pm.

Account 140 Retirement/Termination Cashout – This account is used to cover retirement cashouts.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of 6% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by 3.8% and workers' compensation by 25%. The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – This account covers items for cleaning, i.e. mops and mats.

Account 320 Fuel Consumed – This account provides for the purchase of diesel fuel and gasoline utilized by Department vehicles.

Account 350 Small Tools and Equipment – This account is used for equipment replacement, and pays for items such as calculators, office furniture and computer components.

Account 410 Professional Services – This account has covered service charges from license renewal fees to the American Society of Composers and Authors and Yakima Herald bid notifications.

Account 420 Communications – This account provides for both telephone and wireless communication costs.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other training seminars.

Account 470 Public Utility Services – The following chart indicates the actual 2009 utility charges, as well as the 2010 and 2011 budgets. The utility charges can change from year to year as a result of weather and rate changes.

Utility Accounts	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Pacific Power	$59,709	$62,560	$65,688
Natural Gas	18,348	19,298	20,649
Water, Wastewater, Refuse & Stormwater	11,800	13,229	13,758
Total Utility Charges	$89,857	$95,087	$100,095

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

Account 490 Miscellaneous Expense – This account covers miscellaneous items such as name plates for doors, recycle waste, and registration fees.

Account 950 Interfund Operating Transfer/Rental and Leases – This account funds costs for maintenance and operation of department vehicles.

Account 960 Insurance and Bonds – Property and boiler insurance for City Hall is included in this service unit.

ECONOMIC DEVELOPMENT – 123

Community and Economic Development Director ***Michael Morales***

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 funds .24 FTE's in Environmental Planning (021).

BUDGET SUMMARY

Dept 123 Economic Development Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
322 Industrial Development	$109,806	$236,304	$196,284	$236,317	$169,372	71.7	71.7
Total Expenditures	$109,806	$236,304	$196,284	$236,317	$169,372	71.7	71.7
Revenue Summary By Service Unit							
699 General Revenues	$408,639	$398,895	$409,685	$420,071	$258,754	64.9	61.6
Total Revenues	$408,639	$398,895	$409,685	$420,071	$258,754	64.9	61.6

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$37,266	$43,171	$39,017	$43,171	$21,229	49.2	12.5
200 Personnel Benefits	9,501	6,915	5,473	6,915	6,130	88.7	3.6
Sub-Total Salaries and Benefits	46,767	50,087	44,490	50,087	27,359	54.6	16.2
400 Other Services and Charges	63,039	186,217	151,794	186,230	142,013	76.3	83.9
Total Expenditures	$109,806	$236,304	$196,284	$236,317	$169,372	71.7	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, two (Pepper's and Sports Center) prepaid their entire outstanding debt. Another loan to Yakima Cellars was assumed by Coyote Canyon Winery as part of their acquisition of Yakima Cellars. The two remaining loans are with Trailwagons, Inc. and the Hilton Garden Inn. 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. In 2009, real estate excise tax receipts fell another 40 percent, however a legislative transfer in the State's operating budget allocated another $2.5 million to cities and counties on July 1 of 2009 and 2010. 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 2011, which should be roughly equal to the 2009 and 2010 distributions. 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.

Sales and use tax from within the Council designated Revenue Development Area (RDA) surrounding the Boise Cascade properties will add $21,161 to this fund in 2010, but no additional revenue is expected in 2011. The sales tax for the RDA was measured separately for one year in order to calculate a baseline revenue as part of the LIFT financing that will be used to develop infrastructure on the former Boise Cascade site.

Service Unit 322 Industrial Development

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$37,158	$24,639	$20,215	$24,639	$21,142	85.8	85.8
130 Special Pay	108	86	65	86	86	100.0	100.0
140 Retirement / Termination Cashout	0	18,446	18,737	18,446	0	0.0	0.0
Total	37,266	43,171	39,017	43,171	21,229	49.2	49.2
200 Personnel Benefits	9,501	6,915	5,473	6,915	6,130	88.7	88.7
400 Other Services And Charges							
410 Professional Services	52,631	178,500	145,750	179,500	134,000	75.1	74.7
430 Transportation / Training	7,076	4,000	3,114	3,000	4,000	100.0	133.3
440 Advertising	0	2,000	2,250	2,250	2,000	100.0	88.9
470 Public Utility Services	336	384	680	680	680	177.1	100.0
490 Miscellaneous	2,996	1,333	0	800	1,333	100.0	166.6
Total	63,039	186,217	151,794	186,230	142,013	76.3	76.3
Total Expenditures – Service Unit 322	$109,806	$236,304	$196,284	$236,317	$169,372	71.7	71.7

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 130 Special Pay – Bilingual services account for a small amount of special pay in most years.

Account 140 Retirement/Termination Cashout – This account is used to cover retirement cashouts. None are budgeted for 2011.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 410 Professional Services – The budget will support economic development activities including professional services agreements with Carlson Boyd and Bailey, PLLC, Manatt, Phelps and Phillips, LLP, National Development Council and Yakima County Development Association. There is also a separate 410 account to pay for geotechnical and environmental evaluation by Landau Associates at the Boise Cascade Sawmill Redevelopment area.

Account 430 Transportation and Training – Expenditures 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.

Account 440 Advertising – The extension of the City's renewal community federal income tax incentive program is still uncertain. However, funds still need to be budgeted in this account to support outreach and marketing of economic programs and benefits.

Account 470 Public Utility Services – This line item pays for stormwater assessments.

Account 490 Miscellaneous – Expenditures will be used for training and activities supporting economic development as described under Account 430 above.

Service Unit 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$190,155	$255,895	$298,834	$298,834	$183,754	71.8	61.5
310 Taxes	81,527	8,000	21,161	21,161	0	0.0	0.0
330 Intergovernmental Revenues	136,775	135,000	89,614	100,000	75,000	55.6	75.0
360 Miscellaneous Revenues	183	0	76	76	0	*	0.0
Total Revenues – Service Unit 699	$408,639	$398,895	$409,685	$420,071	$258,754	64.9	61.6

Revenues – For 2011, revenues consist entirely of City Assistance payments as described above.

NEIGHBORHOOD DEVELOPMENT SERVICES – 124

Community and Economic Development Director ***Michael Morales***
ONDS Manager ***Archie Matthews***

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.

2011 Programs

Funding for the City's successful Paint-Out-Graffiti Program has been provided by the Public Services allocation of CDBG since 2007 and this formula will continue in 2011. 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, Fair Housing Counseling, and Senior/Disabled Energy Assistance Program.

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 2011 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, has been developed 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. Although the physical construction of the homes will reach completion by the end of 2010, some 2011 HOME funding will be directed towards first time home buyer's assistance in purchasing these homes into 2011.

The City of Yakima also received $650,614 of Federal HUD funds from the State of Washington Department of Commerce as part of the Neighborhood Stabilization Program (NSP). This program allowed the City of Yakima to purchase four parcels of foreclosed and/or distressed properties that were subdivided into thirteen (13) individual lots. These lots are to be redeveloped to include new single family homes to be sold to qualified first time home buyers by December of 2012. Additional funding for construction is being sought from the Washington State department of Commerce, but if this funding is not forthcoming, the City of Yakima Neighborhood Development Services is prepared to use 2011 and 2012 HOME allocations for construction of 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 the One Year Action Plan for fiscal year 2011, 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, 2011. 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

PERFORMANCE STATISTICS

Neighborhood Development Programs	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Waiting List (families applying for assistance to rehabilitate their property or purchase their first home.)	133	116	120
Community Service Programs (Youth Programs) – Contracts	1	1	1
Neighborhood Cleanup / Improvement – Sites	42	45	45
Paint Program – Homes (1)	37	32	35
Economic Development – Jobs Created	48	52	50
Public Facilities – Facilities	2	2	2
Infrastructure (Side Sewers, Water lines, etc) – Households Assisted	6	9	12
Paint-Out-Graffiti – Hours	7,304	3,061	5,000
Paint-Out-Graffiti – Locations	3,836	1,420	1,500
Elderly / Disabled Rehab Program – Homes	102	58	65
Lead Based Paint Clearance – Properties	89	90	90
Volunteer Hours for all Programs – Hours (1)	16,452	17,072	18,000
CDBG Fair Housing Counseling			
Landlord / Tenant referrals and Housing Information (Calls / walk-ins)	4,622	4,713	5,000
HOME Program			
Down Payment Assistance – Families	68	14	30
First Time Home Ownership Subsidy – Families	5	4	10
Special Needs Housing, in Partnership with CHDO – Units	0	0	0
New Construction, in Partnership with CHDO – Homes	9	11	13

(1) Partnerships with Nonprofit 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.

AUTHORIZED PERSONNEL

Class Code	Position Title	2009 Actual	2010 Amended Budget	2011 Proposed Budget
1253	Neighborhood Development Service Manager	1.00	1.00	1.00
5121	Housing Rehabilitation Assistant	1.00	1.00	1.00
5123	Neighborhood Development Rehab Specialist	1.00	1.00	1.00
5130	Home Remodeling Technician (1)	0.00	0.00	1.00
5151	Housing Loan Specialist	0.75	0.75	0.75
5152	Neighborhood Dev Accounting Specialist (2)	1.00	0.00	0.00
5156	Grant Financial Specialist	0.00	1.00	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 Services Ops Supervisor (3)	1.00	0.00	0.00
Total Personnel (4)		**7.75**	**6.75**	**7.75**

(1) This is a budgeted policy issue and if approved, the Home Remodeling Technician position will be filled in 2011.
(2) The Accounting Specialist position was upgraded to Grant Financial Specialist in 2009.
(3) The Operations Supervisor position was upgraded to the ONDS Manager position in 2010.
(4) ONDS funds 2.99 FTE's in Finance, Environmental Planning (021) and / or Codes (022). *ONDS funds 25% of a planning position, which was increased to 100% in 2010, but will be reduced back to 25% in 2011.

BUDGET SUMMARY

Dept 124 Community Development Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
331 CDBG Programs	$999,805	$3,080,399	$1,276,702	$2,709,528	$955,375	31.0	35.3
332 Homeownership – Hope 3	218,974	116,920	75,156	88,660	61,560	52.7	69.4
333 Housing Counseling	45,265	50,299	30,639	46,618	39,327	78.2	84.4
334 Graffiti Abatement	69,595	26,750	24,121	73,091	50,808	189.9	69.5
337 Home Program	864,750	2,156,910	619,762	1,814,346	825,601	38.3	45.5
339 Administration	236,769	211,870	178,124	264,045	270,786	127.8	102.6
340 Non-Federal Programs	106,706	62,418	14,651	28,030	20,000	32.0	71.4
Total Expenditures	$2,541,863	$5,705,566	$2,219,156	$5,024,318	$2,223,457	39.0	44.3
Revenue Summary By Service Unit							
330 Housing Development	$1,423,221	$3,313,563	$1,007,199	$3,411,603	$1,322,426	39.9	38.8
337 Home Program	1,065,607	2,157,869	299,351	1,912,211	825,752	38.3	43.2
340 Non-Federal Programs	49,314	7,000	4,320	7,000	7,000	100.0	100.0
699 General Revenues	381,024	621,498	440,503	455,853	840,850	135.3	184.5
Total Revenues	$2,919,167	$6,099,930	$1,751,374	$5,786,667	$2,996,028	49.1	51.8

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$461,188	$513,813	$404,237	$571,220	$543,993	105.9	24.5
200 Personnel Benefits	154,598	187,518	137,902	194,027	197,994	105.6	8.9
Sub-Total Salaries and Benefits	615,785	701,330	542,139	765,247	741,987	105.8	33.4
300 Supplies	38,126	20,930	16,946	57,714	33,100	158.2	1.5
400 Other Services and Charges	1,837,807	4,430,243	1,609,411	3,646,081	1,390,959	31.4	62.6
600 Capital Outlays	0	500,000	167	500,000	0	0.0	0.0
900 Interfund Payment for Services	50,145	53,063	50,492	55,276	57,410	108.2	2.6
Total Expenditures	$2,541,863	$5,705,566	$2,219,156	$5,024,318	$2,223,457	39.0	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 semiannually, 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 the Integrated Disbursement Information System (IDIS): the program cost and the program delivery cost.

Salary Distribution – Neighborhood Development Fund: 100 And 200 Objects

Service Unit	2009 Actual	2010 Year-End Estimate	2011 Proposed Budget
331 CDBG Program Delivery Costs	$193,632	$376,303	$427,376
332 Homeownership – HOPE 3 Delivery Costs	64,271	47,660	23,650
333 Fair Housing Counseling Delivery Costs	42,662	42,618	35,327
334 Paint-Out-Graffiti Program Delivery Costs	49,034	32,377	34,808
337 HOME Program Delivery Costs	109,484	118,329	82,424
339 CDBG Administration Costs	138,307	138,231	138,493
340 Non-Federal Delivery Costs	18,397	9,730	0
Total	$615,787	$765,248	$741,988

Additional CDBG-R funds received from HUD and additional Neighborhood Stabilization Funds received from the state in 2010 allowed CDBG administrative savings to be used in 2010 to supplement 100% of a planning position to assist the Community Development Director with eligible Economic Development activities. The large increase in CDBG salaries in 2010 is due to this reallocation, plus the use of three temporary workers. Due to the one time nature of that funding and no new funding allocations currently projected from either HUD or the state, the planning position will be reduced back to prior funding levels of 25% of this planner position salary being paid from the limited ONDS non-federal HOPE 3 account. For 2011, a reallocation of salaries among all service units, plus the budgeted addition of the Home Remodeling Technician increases the CDBG salary line even further, though the total amount for salaries shows a decrease.

2011 CDBG ESTIMATED EXPENDITURES
(Does Not Include Any Carry Forward Dollars)
Public Input Recommendations

HUD Programs (CDBG)	2011 Program Expenses	2011 Program Delivery Expenses	2011 Administration	2011 Total Estimated Expenses
CDBG Single Family Rehabilitation 570.202(b)		$299,188		
Senior / Disabled Rehabilitation	$79,000			
Single Family Rehabilitation	30,000			
Single Family Rehabilitation – 308 Irrigation	5,000			
Rehabilitation Relocation 570.201(i)	4,000			
Total	118,000	299,188		$417,188
Economic Dev. 570.203(b)				
Unnamed-Year 2011	105,000			
Section 108-Year 2011	5,000			
Total	110,000			110,000
Community / Public Services 570.201(e)				
Paint-Out-Graffiti (per HUD)	16,000	34,808		
Fair Housing Counseling 570.201(k)	4,100	35,227		
OIC of WA: Southeast Community Center Programs[1]	75,000			
Senior/Disabled Energy Assistance Program	5,000			
Total	100,100	70,035		170,135
Public Facilities 570.201(c)				
Southeast Community Center / Miller Park Activity Center (or other public facilities in the neighborhood)	50,000			
Public Infrastructure	150,000			
Total	200,000			200,000
Neighborhood Imp – Dangerous Buildings Clearance 570.201(d)	20,000			20,000
Code Compliance 570.202(c)		171,418		171,418
Administrative CDBG Costs 570.206			$272,185	272,185
Grand Estimated Totals for Year 2011[1]	$548,100	$540,641	$272,185	$1,360,926

(1) Entitlement is estimated, as Congress has not yet approved the national HUD budget for 2011. Program Income is estimated since the figure is unknown until the money is received, through the end of year 2011. Appropriate adjustments will be made, if needed, when HUD awards are received. Carry forward from 2010 will be encumbered when amount is known in spring 2011.

2011 CDBG ESTIMATED REVENUES

Account Number and Description	2011
124-330-0000-33114-2CY – CD Block Grant – Current Year	$1,283,426
124-699-0000-36140-PII – CDBG – Program Interest Income	7,500
124-699-0000-38500-PRG – CD Block Grant – Program Income	70,000
2011 Estimated CDBG Revenues	$1,360,926

Any 2010 carry forward dollars will be accounted for in the 2011 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 330 – Housing Development

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
330 Intergovernmental Revenues	$1,293,943	$3,274,563	$985,703	$3,372,603	$1,283,426	39.2	38.1
360 Miscellaneous Revenues	9,692	9,000	5,061	9,000	9,000	100.0	100.0
380 Non-revenues	119,586	30,000	16,436	30,000	30,000	100.0	100.0
Total Revenues – Service Unit 330	$1,423,221	$3,313,563	$1,007,199	$3,411,603	$1,322,426	39.9	38.8

Revenues – This service unit includes revenues from intergovernmental agencies and miscellaneous revenues.

Service Unit 331 – Community Development Block Grant (CDBG) Program

This 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.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$139,789	$227,246	$184,547	$269,611	$307,094	135.1	113.9
120 Overtime	0	500	0	500	500	100.0	100.0
130 Special Pay	78	166	729	1,050	281	169.2	26.7
Total	139,867	227,912	185,276	271,161	307,875	135.1	113.5
200 Personnel Benefits	53,765	95,119	71,075	105,142	119,501	125.6	113.7
400 Other Services and Charges							
410 Professional Services	76,530	225,333	73,592	127,613	80,000	35.5	62.7
480 Repairs and Maintenance	729,644	2,032,035	946,591	1,705,612	448,000	22.1	26.3
Total	806,174	2,257,368	1,020,183	1,833,225	528,000	23.4	28.8
650 Construction Projects	0	500,000	167	500,000	0	0.0	0.0
Total Expenditures – Service Unit 331	$999,805	$3,080,399	$1,276,702	$2,709,528	$955,375	31.0	35.3

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity. Larger adjustments in this account are due to a semi-annual review of employees' actual time spent within each service unit and a subsequent realignment of salary allocations, as well as the addition of a Home Remodeling Technician position (see budgeted policy issue).

Account 120 Overtime – Overtime in this service unit is budgeted at a minimal level and rarely used.

Account 130 Special Pay – The areas that require special pay frequently are bilingual services.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of 6% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%) and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Accounts 410 Professional Services and 480 Repairs and Maintenance – The dollars in these two lines are allocated to all the programs in CDBG. The 2011 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 2011. Additionally, any current grant funds unspent at the end of 2010 will be included in the encumbrance appropriation for 2011. The following chart describes this account in detail for 2011:

CDBG #	Program	Consolidated Plan 2011 Program
0000.41E	Community Service	$80,000
0000.48B	Neighborhood Improvement / Clearance (Dangerous Buildings)	20,000
0000.48T	Economic Development	110,000
0000.48U	Public Facilities	200,000
HS01.48F	Single Family Rehabilitation	30,000
HS02.48E	Elderly / Disabled Rehabilitation	79,000
HS05.48I	Rehabilitation Relocation	4,000
IRRI.48W	Single Family Rehabilitation 308 Irrigation	5,000
Total of Account 400 Other Services and Charges (1)		$528,000

(1) All numbers are estimates based on the projection of "new" CDBG grant funds. In addition, what money remains unspent at the end of 2010 in a line item is carried forward into the following year, 2011. 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 2011 Estimated Budget they are found under the category of Community / Public Service.

As part of the American Recovery and Reinvestment Act (ARRA), in late 2009 the City of Yakima received 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. These CDBG-R funds are being used for public facilities improvements along "A" Street for the placement of new infrastructure, sidewalks and utility placement within the Renewal Community. Funding is also being used for retention of a programs manager and staff within a public facility serving the public through a nonprofit agency in order to supply a wide variety of programs to the Renewal Community.

The State of Washington has received Federal funds for the Neighborhood Stabilization Program (NSP). The City of Yakima has qualified for $650,614 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.

Some of these accounts will be increased with the 2011 encumbrance appropriation if there are dollars to carry forward.

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.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$49,804	$13,839	$27,925	$30,784	$18,179	131.4	59.1
130 Special Pay	108	0	0	0	0	*	*
140 Retirement / Termination Cashout	0	9,000	9,000	9,000	0	0.0	0.0
Total	49,912	22,839	36,925	39,784	18,179	79.6	45.7
200 Personnel Benefits	14,359	5,082	7,030	7,876	5,381	105.9	68.3
400 Other Services and Charges							
410 Professional Services	12,806	14,000	8,184	13,000	13,000	92.9	100.0
480 Repairs and Maintenance	141,897	75,000	23,017	28,000	25,000	33.3	89.3
Total	154,703	89,000	31,201	41,000	38,000	42.7	92.7
Total Expenditures – Service Unit 332	$218,974	$116,920	$75,156	$88,660	$61,560	52.7	69.4

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity. Larger adjustments in this account are due to a semi-annual review of employees' actual time spent within each service unit and a subsequent realignment of salary allocations.

Account 140 Retirement/Termination Cashout – This account is used to cover retirement cashouts.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of 6% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%) and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as contract collection.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs and was 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.

Service Unit 333 – CDBG Fair Housing Counseling

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$31,321	$33,804	$20,901	$31,000	$25,469	75.3	82.2
120 Overtime	0	100	4	30	100	100.0	333.3
130 Special Pay	330	324	243	324	324	100.0	100.0
Total	31,651	34,228	21,148	31,354	25,893	75.7	82.6
200 Personnel Benefits	11,011	12,071	7,751	11,264	9,434	78.2	83.8
420 Communications	2,603	4,000	1,739	4,000	4,000	100.0	100.0
Total Expenditures – Service Unit 333	$45,265	$50,299	$30,639	$46,618	$39,327	78.2	84.4

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity. Larger adjustments in this account are due to a semi-annual review of employees' actual time spent within each service unit and a subsequent realignment of salary allocations.

Account 120 Overtime – Overtime in this service unit is budgeted at a very low level as the cost is rarely incurred.

Account 130 Special Pay – The areas that require special pay are primarily for bilingual services.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of 6% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%) and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 420 Communications – This account provides for telephone services.

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.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$35,576	$16,225	$13,380	$25,550	$25,028	154.3	98.0
130 Special Pay	200	50	38	70	101	200.0	144.0
Total	35,776	16,275	13,418	25,620	25,129	154.4	98.1
200 Personnel Benefits	13,258	6,475	4,562	6,757	9,679	149.5	143.3
300 Supplies							
310 Office And Operating Supplies	3,696	0	1,976	21,744	5,000	*	23.0
320 Fuel Consumed	3,640	4,000	3,356	7,000	6,000	150.0	85.7
350 Small Tools And Equipment	13,224	0	0	11,970	5,000	*	41.8
Total	20,560	4,000	5,332	40,714	16,000	400.0	39.3
480 Repairs And Maintenance	0	0	809	0	0	*	*
Total Expenditures – Service Unit 334	$69,595	$26,750	$24,121	$73,091	$50,808	189.9	69.5

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity. Larger adjustments in this account are due to a semi-annual review of employees' actual time spent within each service unit and a subsequent realignment of salary allocations. 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.

Account 130 Special Pay – The areas that require special pay are primarily for bilingual services.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of 6% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%) and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 312 Operating Supplies—This account provides for the purchase of paint and paint supplies used in the graffiti abatement program.

Account 320 Fuel Consumed – This account provides for the purchase of diesel fuel and gasoline utilized by Department vehicles.

Service Unit 337 – Home Program

The HOME program is of more recent origin. It can only assist low/moderate income persons with issues relating to housing. These services can range from new construction of single family or rental housing and down payment assistance to assistance with rents. While lacking the flexibility of the Block Grant program, the HOME program has provided valuable services to hundreds of families here in Yakima. By combining both programs under one strategy, the City of Yakima has provided a 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 nonprofits 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.

One such CHDO project is The Marvin Gardens project --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. Although the physical construction of these single family homes will be completed in 2010, homeownership assistance in the form of Down Payment Assistance or First Time Home buyer subsidy assistance is expected to last through 2011 until the homes are sold in turn.

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.

The City of Yakima's first time home buyers assistance programs have had a long and reliable track record with an amazingly low foreclosure rate of less than 1%, far below the national average.

2011 HOME ESTIMATED REVENUES

Account No. And Description	2011
124-337-0000-33114-2HM – HUD HOME Program	$677,752
124-337-0000-36140-HMI – HOME Program Interest Income	13,000
124-337-0000-38500-HMP – HOME Program Income	135,000
HOME Revenue Totals:	$825,752

2011 HOME ESTIMATED EXPENDITURES
All activity is eligible under 92.205(a)(1)

Home Project Categories	Program Expenses	Program Delivery Expenses	2011 Administration	2011 Total Estimated Expenses
First Time Homeowner Assistance (up to $30,000 each)	$200,000	$0	$0	$200,000
Down Payment Assistance (up to $4,000 each = 14 or more)	120,000	0	0	120,000
Community Housing Development Organization (CHDO: HUD requirement, minimum of 15% of 2011 HOME Entitlement)	123,862	0	0	123,862
New Construction	299,315	0	0	299,315
Administrative HOME Costs	0	5,000	75,575	82,575
Grand Estimated Total Expenses for Year 2011	$743,177	$5,000	$75,575	$825,752

(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 2011.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$82,226	$121,204	$69,620	$84,783	$62,453	51.5	73.7
130 Special Pay	162	360	243	360	130	36.0	36.0
Total	82,388	121,564	69,863	85,143	62,582	51.5	73.5
200 Personnel Benefits	27,096	39,329	24,082	33,186	19,842	50.5	59.8
480 Repairs and Maintenance	755,266	1,996,017	525,817	1,696,017	743,177	37.2	43.8
Total Expenditures – Service Unit 337	$864,750	$2,156,910	$619,762	$1,814,346	$825,601	38.3	45.5
Revenues							
330 Intergovernmental Revenues	$817,520	$1,768,869	$219,617	$1,764,211	$677,752	38.3	38.4
360 Miscellaneous Revenues	10,971	9,000	7,827	13,000	13,000	144.4	100.0
380 Non-revenues	237,116	380,000	71,908	135,000	135,000	35.5	100.0
Total Revenues – Service Unit 337	$1,065,607	$2,157,869	$299,351	$1,912,211	$825,752	38.3	43.2

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity. Larger adjustments in this account are due to a semi-annual review of employees' actual time spent within each service unit and a subsequent realignment of salary allocations. These salary lines 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.

Account 130 Special Pay – The areas that require special pay are primarily for bilingual services.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of 6% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%) and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

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 nonprofits to carry out CHDO eligible housing programs. The CHDO budget reflects greater than the 15% minimum of the current allocation. This budget will be increased by unspent money in 2010 that will be carried forward in 2011.

Revenues – Revenues consist of the contract collection of loans, any payoffs, and interest accrued.

Service Unit 339 – CDBG Administration

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$98,970	$75,503	$69,987	$109,769	$103,231	136.7	94.0
120 Overtime	0	500	0	500	500	100.0	100.0
130 Special Pay	814	490	367	490	605	123.5	123.5
140 Retirement/Termination Cashout	7,392	0	0	0	0	*	*
Total	107,175	76,492	70,355	110,758	104,336	136.4	94.2
200 Personnel Benefits	31,132	25,527	21,451	27,473	34,157	133.8	124.3
300 Supplies							
310 Office and Operating Supplies	9,420	9,200	4,771	7,000	6,100	66.3	87.1
320 Fuel Consumed	2,731	3,230	2,375	4,000	4,500	139.3	112.5
350 Small Tools and Equipment	5,415	4,500	4,468	6,000	6,500	144.4	108.3
Total	17,566	16,930	11,614	17,000	17,100	101.0	100.6
400 Other Services and Charges							
410 Professional Services	1,836	4,000	1,153	2,000	2,000	50.0	100.0
420 Communications	7,294	6,945	6,694	9,100	9,340	134.5	102.6
430 Transportation / Training	2,116	4,000	1,805	5,200	4,000	100.0	76.9
440 Advertising	7,379	5,000	4,299	8,000	7,000	140.0	87.5
470 Public Utility Services	6,903	6,064	4,639	6,789	6,693	110.4	98.6
480 Repairs and Maintenance	4,053	6,600	3,104	5,000	5,000	75.8	100.0
490 Miscellaneous	1,170	7,250	2,517	17,450	23,750	327.6	136.1
Total	30,752	39,858	24,213	53,539	57,782	145.0	107.9
900 Interfund Payment for Services							
950 Interfund Opt Rental and Leases	9,405	10,287	7,716	12,500	13,351	129.8	106.8
960 Interfund Insurance Services	40,740	42,776	42,776	42,776	44,059	103.0	103.0
Total	50,145	53,063	50,492	55,276	57,410	108.2	103.9
Total Expenditures – Service Unit 339	$236,769	$211,870	$178,124	$264,045	$270,786	127.8	102.6

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is budgeted at a minimal level and rarely used.

Account 130 Special Pay – The areas that require special pay are primarily for bilingual services.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of 6% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%) and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – Items purchased with these dollars include pens, staples, toner, binders, janitorial paper products, copy paper, etc.

Account 320 Fuel Consumed – This account provides for the purchase of diesel fuel and gasoline utilized by Department vehicles.

Account 350 Small Tools and Minor Equipment – Items purchased in this line include monthly lease payments for the copier, keys and locks, etc.

Account 410 Professional Services – This line is used for such costs as monthly paging, security, etc.

Account 420 Communications – This account provides for wireless communication costs, telephone services and postage.

Account 430 Transportation/Training – 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 – 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 470 Public Utility Services – This line item includes use fees for utilities and other governmental departments.

Account 480 Repairs and Maintenance – 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 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 account funds costs for maintenance and operation of department vehicles.

Account 960 Interfund Insurance Services – This expense is this service unit's share of the risk management fund.

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 can be used for local match for grants or other appropriate purposes. The 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.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
110 Salaries and Wages	$14,420	$14,503	$7,252	$7,400	$0	0.0	0.0
200 Personnel Benefits	3,977	3,915	1,950	2,330	0	0.0	0.0
400 Other Services and Charges							
480 Repairs and Maintenance	9,794	20,000	3,074	5,000	5,000	25.0	100.0
490 Miscellaneous	78,515	24,000	2,375	13,300	15,000	62.5	112.8
Total	88,308	44,000	5,449	18,300	20,000	45.5	109.3
Total Expenditures – Service Unit 340	$106,706	$62,418	$14,651	$28,030	$20,000	32.0	71.4
Revenues							
360 Miscellaneous Revenues	$1,313	$1,000	$584	$1,000	$1,000	100.0	100.0
380 Non–revenues	48,001	6,000	3,736	6,000	6,000	100.0	100.0
Total Revenues - Service Unit 340	$49,314	$7,000	$4,320	$7,000	$7,000	100.0	100.0

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity. For 2011, no salaries are budgeted in this service unit.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of 6% and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%) and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged. As there are no salaries budgeted in this service unit in 2011, there are also no benefits costs.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

Account 490 Miscellaneous – This majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and various uncategorized items.

Revenues – Revenues consist of contract collections of portfolio loans, payoffs, and interest accrued.

Service Unit 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$289,770	$550,848	$377,303	$377,303	$762,350	138.4	202.1
360 Miscellaneous Revenues	9,539	10,650	4,840	8,550	8,500	79.8	99.4
380 Non-revenues	81,716	60,000	58,360	70,000	70,000	116.7	100.0
Total Revenues – Service Unit 699	$381,024	$621,498	$440,503	$455,853	$840,850	135.3	184.5

Revenues – This service unit includes revenues from CDBG program and interest income and miscellaneous revenue.

DOWNTOWN YAKIMA BUSINESS IMPROVEMENT DISTRICT (DYBID) – 161

Community and Economic Development Director ***Michael Morales***

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 are 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. The CDY is now also under contract with the City of Yakima for downtown parking management, which is supported by revenues from parking meters installed in City-owned lots in 2009.

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 Improvement	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2010	2010	2010	2011	% Chng	% Chng
	2009	Amended	Actual	Estimated	Projected	From	From
Expenditure Summary By Service Unit	Actual	Budget	9/30/2010	Year-End	Budget	2 to 5	4 to 5
320 Economic Development	$189,450	$200,000	$120,000	$180,000	$190,000	95.0	105.6
323 Parking Facilities	5,000	30,000	33,645	35,000	35,000	116.7	100.0
612 Community Relations	7,399	9,989	7,493	9,989	11,451	114.6	114.6
Total Expenditures	$201,849	$239,989	$161,138	$224,989	$236,451	98.5	105.1
Revenue Summary By Service Unit							
320 Economic Development	$197,591	$210,170	$126,342	$190,000	$200,000	95.2	105.3
323 Parking Facilities	5,102	30,000	18,113	35,170	37,170	123.9	105.7
699 General Revenues	1,796	9,267	2,640	2,640	2,821	30.4	106.9
Total Revenues	$204,489	$249,437	$147,094	$227,810	$239,991	96.2	105.4

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
300 Supplies	$0	$0	$11,145	$5,000	$5,000	*	2.1
400 Other Services and Charges	197,257	230,000	142,500	210,000	220,000	95.7	93.0
900 Interfund Payment for Services	4,592	9,989	7,493	9,989	11,451	114.6	4.8
Total Expenditures	$201,849	$239,989	$161,138	$224,989	$236,451	98.5	100.0

EXPLANATORY NARRATIVE

Service Unit 320 – Economic Development

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.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
410 Professional Services	$189,450	$200,000	$120,000	$180,000	$190,000	95.0	105.6
Total Expenditures – Service Unit 320	$189,450	$200,000	$120,000	$180,000	$190,000	95.0	105.6
Revenues							
360 Miscellaneous Revenues	$197,591	$210,170	$126,342	$190,000	$200,000	95.2	105.3
Total Revenues – Service Unit 320	$197,591	$210,170	$126,342	$190,000	$200,000	95.2	105.3

Service Unit 323 – Parking Facilities

This service unit accounts for expenditures related to parking facilities, specifically payment to the Committee for Downtown Yakima for parking management services, as well as supplies for the parking meters that were installed in downtown parking lots in 2009.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
310 Office And Operating Supplies	$0	$0	$11,145	$5,000	$5,000	*	100.0
410 Professional Services	5,000	30,000	22,500	30,000	30,000	100.0	100.0
Total Expenditures – Service Unit 323	$5,000	$30,000	$33,645	$35,000	$35,000	116.7	100.0
Revenues							
350 Fines And Forfeits	$0	$0	$0	$12,000	$12,000	*	100.0
360 Miscellaneous Revenues	5,102	30,000	18,113	23,170	25,170	83.9	108.6
Total Revenues – Service Unit 3323	$5,102	$30,000	$18,113	$35,170	$37,170	123.9	105.7

Service Unit 612 – Community Relations

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
480 Repairs And Maintenance	$2,807	0	0	0	0	*	*
990 Interfund Administrative Charges	4,592	$9,989	$7,493	$9,989	$11,451	114.6	114.6
Total Expenditures – Service Unit 612	$7,399	$9,989	$7,493	$9,989	$11,451	114.6	114.6

Account 990 Interfund Administrative Charges – This expense is this service unit's share of other departments administrative services charges.

Service Unit 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$1,496	$9,267	$2,640	$2,640	$2,821	30.4	106.9
360 Miscellaneous Revenues	300	0	0	0	0	*	*
Total Revenues – Service Unit 699	$1,796	$9,267	$2,640	$2,640	$2,821	30.4	106.9

Revenues – Self-assessments for area businesses are based on calculations that include assessed property value, business license assessments and nonprofit assessments. Additional revenue is provided by parking meters installed in downtown lots.

CBD BUSINESS AND CAPITAL IMPROVEMENT – 321

Community and Economic Development Director ***Michael Morales***

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) has been funded through the 321 Fund. The previous projects that have been completed as part of the DYFI including Yakima Avenue from Ninth Street to Seventh Avenue, the various streets from Front Street to Naches Avenue, 8th Street between "A" Street and Chestnut, and "A" Street from Sixth Street to Front Street are all considered one project (different phases) 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) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
321 Commercial Area Development	$286,908	$1,165,185	$583,174	$1,120,352	$132,264	11.4	11.8
Total Expenditures	$286,908	$1,165,185	$583,174	$1,120,352	$132,264	11.4	11.8
Revenue Summary By Service Unit							
323 Parking Facilities	$26,886	$30,800	$33,581	$37,000	$37,000	120.1	100.0
699 General Revenues	691,977	1,365,361	828,838	1,419,954	336,602	24.7	23.7
Total Revenues	$718,863	$1,396,161	$862,419	$1,456,954	$373,602	26.8	25.6

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
300 Supplies	$10,489	$20,933	$0	$1,000	$1,000	4.8	100.0
400 Other Services and Charges	57,451	131,147	44,406	131,147	131,159	100.0	99.2
500 Intergov Srvcs / Other Interfund	94	105	81	105	105	100.0	0.1
600 Capital Outlays	218,874	1,013,000	538,687	988,100	0	0.0	0.0
Total Expenditures	$286,908	$1,165,185	$583,174	$1,120,352	$132,264	11.4	100.0

EXPLANATORY NARRATIVE

Service Unit 321 – Commercial Area Development

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
300 Supplies							
310 Office And Operating Supplies	$0	$1,000	$0	$1,000	$1,000	100.0	100.0
350 Small Tools And Equipment	10,489	19,933	0	0	0	0.0	*
Total	10,489	20,933	0	1,000	1,000	4.8	100.0
400 Other Services and Charges							
410 Professional Services	8,336	75,000	6,906	75,000	75,000	100.0	100.0
420 Communications	0	247	0	247	259	105.0	105.0
430 Transportation / Training	-885	1,900	0	1,900	1,900	100.0	100.0
480 Repairs and Maintenance	50,000	50,000	37,500	50,000	50,000	100.0	100.0
490 Miscellaneous	0	4,000	0	4,000	4,000	100.0	100.0
Total	57,451	131,147	44,406	131,147	131,159	100.0	100.0
530 State / County Taxes and Assessment	94	105	81	105	105	100.0	100.0
600 Capital Outlays							
640 Machinery And Equipment	44,578	0	4,321	0	0	*	*
650 Construction Projects	174,296	1,013,000	534,366	988,100	0	0.0	0.0
Total	218,874	1,013,000	538,687	988,100	0	0.0	0.0
Total Expenditures – Service Unit 321	$286,908	$1,165,185	$583,174	$1,120,352	$132,264	11.4	11.8

Account 310 Supplies – The primary purpose of this budget line is for office supplies.

Account 410 Professional Services – This budget item 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 – This account provides for postage costs.

Account 430 Transportation/Training – Expenditures will be used for planning programs and attendance at national downtown conferences.

Account 480 Repairs and Maintenance – This budget is for the maintenance and safety ambassador contract with the Committee for Downtown Yakima (see related Policy Issue).

Account 490 Miscellaneous – 2011 expenditures will be used in the marketing of the core downtown area.

Account 530 State/County Taxes and Assessments – This line item pays for taxes assessed by other governmental entities.

Account 650 Construction Projects – Phase 4 of the Downtown Futures Initiative, which made improvements to 8th street between "A" and Chestnut, and made improvements to "A" Street between 3rd Street and 6th Street, was completed in 2010. The improvements to 8th Street included its realignment to enhance the entrance to the Convention Center. Other improvements on 8th Street and "A" Street included replacing the sidewalk and installing pedestrian lighting and other streetscape amenities to match the theme established by previous DYFI projects. There are no construction projects planned for 2011 in this account.

Service Unit 323 – Parking Facilities

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
360 Miscellaneous Revenues	$26,886	$30,800	$33,581	$37,000	$37,000	120.1	100.0
Total Revenues – Service Unit 323	$26,886	$30,800	$33,581	$37,000	$37,000	120.1	100.0

Revenues – These funds are generated from monthly contracted parking in City owned downtown parking lots in the CBD.

Service Unit 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$616,246	$374,361	$431,954	$431,954	$336,602	89.9	77.9
330 Intergovernmental Revenues	14,911	988,000	396,884	988,000	0	0.0	0.0
360 Miscellaneous Revenues	4,509	3,000	0	0	0	0.0	*
390 Other Financing Sources	56,311	0	0	0	0	*	*
Total Revenues – Service Unit 699	$691,977	$1,365,361	$828,838	$1,419,954	$336,602	24.7	23.7

Revenues – Resources for 2011 to fund this program will come from the unencumbered balance and parking lot revenue.

TROLLEY – 162

COMMUNITY AND ECONOMIC DEVELOPMENT DIRECTOR — **MICHAEL MORALES**

DEFINITION

The Trolley Fund is to be used for improvements of the historic Yakima Valley Transport System (YVTS), and is paid for primarily by outside agency grants. A small amount of revenue is generated by telecommunication lease agreements.

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) 2009 ACTUAL	(2) 2010 AMENDED BUDGET	(3) 2010 ACTUAL 9/30/2010	(4) 2010 ESTIMATED YEAR-END	(5) 2011 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % CHNG FROM 4 TO 5
326 Trolley	$6,209	$287,218	$140,151	$284,934	$1,165	0.4	0.4
TOTAL EXPENDITURES	$6,209	$287,218	$140,151	$284,934	$1,165	0.4	0.4
REVENUE SUMMARY BY SERVICE UNIT							
699 General Revenues	$11,144	$216,326	$106,323	$290,237	$6,789	3.1	2.3
TOTAL REVENUES	$11,144	$216,326	$106,323	$290,237	$6,789	3.1	2.3

EXPENDITURE SUMMARY BY TYPE	(1) 2009 ACTUAL	(2) 2010 AMENDED BUDGET	(3) 2010 ACTUAL 9/30/2010	(4) 2010 ESTIMATED YEAR-END	(5) 2011 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % OF TOTAL
400 Other Services and Charges	$1,901	$1,118	$574	$1,118	$1,165	104.2	100.0
600 Capital Outlays	4,308	286,100	139,577	283,816	0	0.0	0.0
TOTAL EXPENDITURES	$6,209	$287,218	$140,151	$284,934	$1,165	0.4	100.0

EXPLANATORY NARRATIVE

Service Unit 326 – Trolley

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
400 Other Services and Charges							
410 Professional Services	$870	$0	$0	$0	$0	*	*
420 Communications	506	477	381	477	477	100.0	100.0
470 Public Utility Services	524	642	193	642	688	107.3	107.3
Total	1,901	1,118	574	1,118	1,165	104.2	104.2
650 Construction Projects	4,308	286,100	139,577	283,816	0	0.0	0.0
Total Expenditures – Service Unit 326	$6,209	$287,218	$140,151	$284,934	$1,165	0.4	0.4

Account 410 Professional Services – In the past, funds were budgeted in this line item for professional services such as security at the Trolley barn. No expenditures are budgeted for 2011.

Account 420 Communications – This account provides for telephone services.

Account 470 Public Utility Services – These accounts include fees for water plus a stormwater assessment.

Account 650 Capital Expenditures – In 2010, this account included expenditures for the Trolley Enhancement project, which is being paid for by a Department of Transportation grant. This project is scheduled to be completed in late 2010 or early 2011.

Service Unit 699 – General Revenue

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$2,790	$2,847	$4,935	$4,935	$5,303	186.3	107.5
330 Intergovernmental Revenues	4,308	209,493	101,388	283,816	0	0.0	0.0
360 Miscellaneous Revenues	4,046	3,986	0	1,486	1,486	37.3	100.0
Total Revenues – Service Unit 699	$11,144	$216,326	$106,323	$290,237	$6,789	3.1	2.3

Revenues – Revenues budgeted consists of interest and telecommunications lease revenues.

NORTH FRONT STREET PARKING AND BUSINESS IMPROVEMENT AREA (PBIA) – 163

Community and Economic Development Director ***Michael Morales***

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 2010.

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) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
321 Commercial Area Development	$3,024	$5,000	$3,248	$5,000	$5,000	100.0	100.0
Total Expenditures	$3,024	$5,000	$3,248	$5,000	$5,000	100.0	100.0
Revenue Summary By Service Unit							
321 Commercial Area Development	$3,935	$3,500	$1,200	$3,500	$3,500	100.0	100.0
699 General Revenues	7,502	8,037	8,413	8,448	6,983	86.9	82.7
Total Revenues	$11,437	$11,537	$9,613	$11,948	$10,483	90.9	87.7

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
400 Other Services and Charges	$3,024	$5,000	$3,248	$5,000	$5,000	100.0	100.0
Total Expenditures	$3,024	$5,000	$3,248	$5,000	$5,000	100.0	100.0

EXPLANATORY NARRATIVE

Service Unit 321 – Commercial Area Development

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
490 Miscellaneous	$3,024	$5,000	$3,248	$5,000	$5,000	100.0	100.0
Total Expenditures – Service Unit 321	$3,024	$5,000	$3,248	$5,000	$5,000	100.0	100.0
Revenues							
360 Miscellaneous Revenues	$3,935	$3,500	$1,200	$3,500	$3,500	100.0	100.0
Total Revenues – Service Unit 321	$3,935	$3,500	$1,200	$3,500	$3,500	100.0	100.0

Account 490 Miscellaneous Expense – The operating budget includes miscellaneous expenses to provide for promotion of the North Front Street PBIA Area. Expenditures from this fund are recommended by the North Front Street PBIA.

Revenues – Self assessments for area businesses are based on number of employees. This assessment figure is subject to change if there is a net increase or loss in employees in the Front Street PBIA assessment area.

Service Unit 699 – General Revenue

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$7,467	$8,002	$8,413	$8,413	$6,948	86.8	82.6
360 Miscellaneous Revenues	35	35	0	35	35	100.0	100.0
Total Revenues – Service Unit 699	$7,502	$8,037	$8,413	$8,448	$6,983	86.9	82.7

Revenues – Revenue in this fund consists of interest earnings.

YAKIMA CONVENTION CENTER – 170

Community and Economic Development Director	*Michael Morales*
President and 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 City contracts with the Yakima Valley Visitors and Convention Bureau (YVVCB) to manage the Yakima Convention Center.

The convention industry has not escaped the downturn in the overall economy. That being said, the industry is becoming increasingly more competitive by the day. The single most competitive factor is that venues around the state are discounting rates and are offering multi-year deals. Added to the increased competition for dollars, groups are shortening their conferences, reducing the number of meals that are included in their registration and, in some instances, merging organizations, therefore eliminating some conventions. However, given the long history of outstanding service and the newly updated facilities and outdoor plaza, there is excitement with our planners in booking the facility in 2011 and beyond.

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

PERFORMANCE STATISTICS

Yakima Convention Center	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Future Days Booked	616	550	525
Event Days Held	512	480	490
Revenue			
Yakima Center	$708,599	$694,300	$714,300
General Revenue	495,576	545,200	545,200
Operating Transfer from PFD	123,773	150,000	115,000
Total Revenue	$1,327,948	$1,289,500	$1,374,500

BUDGET SUMMARY

Dept 170 Tourist Promotion Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
324 Tourist Promotion	$304,763	$359,574	$287,124	$358,024	$310,024	86.2	86.6
325 Yakima Center Management	1,008,347	1,109,606	791,148	1,097,931	1,090,124	98.2	99.3
Total Expenditures	$1,313,109	$1,469,180	$1,078,272	$1,455,955	$1,400,148	95.3	96.2
Revenue Summary By Service Unit							
325 Yakima Center Management	$708,330	$709,200	$509,874	$694,200	$714,200	100.7	102.9
645 Interfund Distribution	123,773	150,000	112,500	150,000	115,000	76.7	76.7
699 General Revenues	726,150	730,994	634,249	790,443	723,988	99.0	91.6
Total Revenues	$1,558,253	$1,590,194	$1,256,624	$1,634,643	$1,553,188	97.7	95.0

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
300 Supplies	$71,398	$67,000	$45,913	$66,000	$60,000	89.6	4.3
400 Other Services and Charges	1,142,140	1,296,795	945,087	1,284,570	1,235,962	95.3	88.3
700 Debt Service	10,951	10,951	10,833	10,951	10,951	100.0	0.8
900 Interfund Payment for Services	88,621	94,434	76,440	94,434	93,235	98.7	6.7
Total Expenditures	$1,313,109	$1,469,180	$1,078,272	$1,455,955	$1,400,148	95.3	100.0

EXPLANATORY NARRATIVE

Service Unit 324 – Tourist Promotion

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, and is included in the consultant fee. The Sports Commission focuses on bringing tournaments and sports related conventions to Yakima.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
400 Other Services and Charges							
410 Professional Services	$284,023	$333,073	$263,555	$333,073	$285,073	85.6	85.6
440 Advertising	9,789	15,550	12,737	14,000	14,000	90.0	100.0
Total	293,812	348,623	276,292	347,073	299,073	85.8	86.2
780 Intergovernmental Loans	10,714	10,714	10,714	10,714	10,714	100.0	100.0
830 Debt Service – External Ltd – Interest	237	237	118	237	237	100.0	100.0
Total Expenditures – Service Unit 324	$304,763	$359,574	$287,124	$358,024	$310,024	86.2	86.6

Account 410 Professional Services – The following chart details the components of this account:

	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Visitors and Convention Bureau promotes convention and tourist activities for the City of Yakima.	$169,190	$180,000	$165,000
Sports Commission promotes Yakima's ability to host sporting events and sports related conventions.	58,073	58,073	55,073
Consultant Fee highlights the positive aspects of living, visiting and meeting in Yakima through advertising by the YVVCB ($25,000), and assistance in operating the Visitor Information Center ($40,000).	56,760	95,000	65,000
Total Account 410	$284,023	$333,073	$285,073

Account 440 Advertising – This budget includes funds established by the City for use by the Mayor's office to purchase promotional items for visiting VIP's. Also included are funds for a two page, full color ad in the Yakima Valley Visitors Guide and funds to support the Committee for Downtown Yakima.

Accounts 780 Intergovernmental Loans and 830 Debt Service/External LTD/Interest – The City has received loans for projects which require yearly principal and interest payments from the annual revenue.

Service Unit 325 – Yakima Center Management

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
300 Supplies							
310 Office and Operating Supplies	$71,398	$66,000	$45,913	$66,000	$60,000	90.9	90.9
350 Small Tools and Equipment	0	1,000	0	0	0	0.0	*
Total	71,398	67,000	45,913	66,000	60,000	89.6	90.9
400 Other Services and Charges							
410 Professional Services	596,526	679,350	504,962	675,350	675,350	99.4	100.0
420 Communications	15,844	18,100	11,095	18,100	18,000	99.5	99.5
430 Transportation / Training	1,975	3,000	0	500	1,000	33.3	200.0
440 Advertising	5,648	9,000	3,926	7,000	5,000	55.6	71.4
450 Operating Rentals and Leases	223	500	76	200	200	40.0	100.0
460 Insurance	12,364	15,000	16,688	17,000	17,000	113.3	100.0
470 Public Utility Services	162,786	175,222	100,216	168,347	175,339	100.1	104.2
480 Repairs and Maintenance	46,467	45,000	27,133	45,000	42,000	93.3	93.3
490 Miscellaneous	6,496	3,000	4,700	6,000	3,000	100.0	50.0
Total	848,328	948,172	668,795	937,497	936,889	98.8	99.9
900 Interfund Payment for Services							
960 Interfund Insurance Services	21,387	22,457	22,457	22,457	23,131	103.0	103.0
990 Interfund Administrative Charges	67,234	71,977	53,983	71,977	70,104	97.4	97.4
Total	88,621	94,434	76,440	94,434	93,235	98.7	98.7
Total Expenditures – Service Unit 325	$1,008,347	$1,109,606	$791,148	$1,097,931	$1,090,124	98.2	99.3

Account 310 Office and Operating Supplies – This account covers a wide variety of services and supplies to serve the public at the Convention Center. 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.

Account 350 Small Tools and Equipment – This account is for small equipment replacement needs.

Account 410 Professional Services – This account covers the cost for contracting security guards, management fees to the Bureau, and all payroll fees for the Convention Center staff. Security is a mandatory service provided at the Convention Center. The Convention Center staffing expenses includes salaries, taxes, L&I and insurance costs.

Account 420 Communications – This account provides for postage and telephone services.

Account 430 Transportation/Training – This account covers the cost of training programs, sales trips and promotional programs.

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.

Account 450 Operating Rentals and Leases – Includes the rental or lease of equipment from outside vendors.

Account 460 Insurance – This line item 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.

Account 470 Public Utility Services – The following chart indicates the actual 2009 utility charges, as well as the 2010 year-end estimate and the proposed 2011 figures.

	2009 Actual	2010 Year-End Estimate	2011 Proposed Budget
Pacific Power	$94,922	$97,846	$102,739
Natural Gas	47,121	45,000	47,000
Water and Refuse	20,741	25,500	25,600
Total Utility Charges	$162,784	$168,346	$175,339

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.

Account 490 Miscellaneous – This account includes membership dues / registration fees, printing costs and bank charges.

Account 960 Interfund Insurance Services – This expense is this service unit's share of insurance.

Account 990 Interfund Administrative Charges – This expense is this service unit's share of other department's administrative services charges.

Service Unit 325, 645 and 699 – Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
360 Miscellaneous Revenues	$708,330	$709,200	$509,874	$694,200	$714,200	100.7	102.9
Total Revenues – Service Unit 325	$708,330	$709,200	$509,874	$694,200	$714,200	100.7	102.9
Revenues							
390 Other Financing Sources	$123,773	$150,000	$112,500	$150,000	$115,000	76.7	76.7
Total Revenues – Service Unit 645	$123,773	$150,000	$112,500	$150,000	$115,000	76.7	76.7
Revenues							
270 Beginning Balance	$230,304	$185,694	$245,143	$245,143	$178,688	96.2	72.9
310 Taxes	495,576	545,200	389,091	545,200	545,200	100.0	100.0
360 Miscellaneous Revenues	270	100	15	100	100	100.0	100.0
Total Revenues – Service Unit 699	$726,150	$730,994	$634,249	$790,443	$723,988	99.0	91.6

Revenues – The following table details Yakima Center resources from 2009 through the 2011 proposed budget:

Yakima Center Revenue	2009 Actual	2010 Year-end Estimates	2011 Proposed Budget
Service Unit 325			
Equipment Rentals	$68,509	$55,000	$55,000
Space Rent	346,511	345,000	350,000
Office Rent	1,200	1,200	1,200
Food Service	269,807	265,000	280,000
Tenant Insurance	4,200	3,000	3,000
Miscellaneous Revenue	18,101	25,000	25,000
Total Revenue SU 325	708,328	694,200	714,200
Service Unit 645			
Public Facilities Transfer	123,773	150,000	115,000
Service Unit 699			
Beginning Fund Balance	230,304	245,143	178,687
Hotel / Motel Tax	495,576	545,200	545,200
Interest From Investments	269	100	100
Total Revenue SU 699	726,149	790,443	723,987
Total Revenue	$1,558,250	$1,634,643	$1,553,187

TOURISM PROMOTION AREA – 173

GENERAL FUND

Community and Economic Development Director	***Michael Morales***
President and CEO – YVVCB	***John Cooper***
Convention Center General Manager	***Connie Upton***

DEFINITION

The Tourism Promotion Area Ordinance was established on April 13, 2004 as a result of a petition process by local hotels. The Department of Revenue collects Tourism Promotion Assessments from guests staying at area hotels and disburses them to the City of Yakima for the annual Tourism Promotion Area (TPA) Budget.

The City contracts with the Yakima Valley Visitors and Convention Bureau to manage the Tourism Promotion Area and budget. Revenue paid to the City of Yakima by the Department of Revenue is then disbursed in its entirety to the YVVCB to market the destination, regional event facilities and attractions to tourists and groups.

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) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
324 Tourist Promotion	$368,978	$378,205	$274,597	$378,205	$378,205	100.0	100.0
Total Expenditures	$368,978	$378,205	$274,597	$378,205	$378,205	100.0	100.0
Revenue Summary By Service Unit							
324 Tourist Promotion	$368,978	$378,205	$274,597	$378,205	$378,205	100.0	100.0
699 General Revenues	414	414	414	414	414	100.1	100.0
Total Revenues	$369,392	$378,619	$275,012	$378,619	$378,619	100.0	100.0

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
400 Other Services and Charges	$368,978	$378,205	$274,597	$378,205	$378,205	100.0	100.0
Total Expenditures	$368,978	$378,205	$274,597	$378,205	$378,205	100.0	100.0

EXPLANATORY NARRATIVE

Service Unit 324 – Tourist Promotion

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
410 Professional Services	$368,978	$378,205	$274,597	$378,205	$378,205	100.0	100.0
Total Expenditures – Service Unit 324	$368,978	$378,205	$274,597	$378,205	$378,205	100.0	100.0
Revenues							
310 Taxes	$368,978	$378,205	$274,597	$378,205	$378,205	100.0	100.0
Total Revenues – Service Unit 324	$368,978	$378,205	$274,597	$378,205	$378,205	100.0	100.0

Account 410 Professional Services – This account pays for the marketing agreement with the Yakima Valley Visitors and Convention Bureau. This covers the cost of implementing the 2011 TPA 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 and Convention Bureau will implement the marketing activities listed below, pending final approval by the TPA Commission in late October. These services will include advertising campaign management, sales and promotion of all facilities, events and attractions for conventions/groups, sporting events, and leisure travelers. This program is designed to increase the number of overnight visitors to Yakima and the Yakima Valley. Outlined below is a summary of the TPA expenditures by category for 2011:

Travel Trade Shows	$12,300
Marketing, FAM Tours	64,805
Visitor Guide Distribution	8,500
Administrative	27,000
Sports / Conf. Dev / WIAA	12,500
Payroll Expenses (1)	225,600
Convention / Group Sales Marketing	13,000
P.R. Campaign	14,500
Total	$378,205

(1) These are four sales positions necessary to bring and service conventions, sporting groups, motor coach tours, etc. to all event facilities and attractions in the region.

Revenues – Revenues are generated by an assessment of guests staying at hotels/motels within the TPA.

Service Unit 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$414	$414	$414	$414	$414	100.1	100.0
Total Revenues – Service Unit 699	$414	$414	$414	$414	$414	100.1	100.0

Revenues – General Revenue for the Tourist Promotion Area fund is the balance carried forward from year to year. This is maintained at $414.

YAKIMA CONVENTION CENTER CAPITAL – 370

Community and Economic Development Director	*Michael Morales*
President and 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.

Reserves for major facility maintenance typically come from Hotel/Motel Tax and/or growth in the Public Facilities District State Sales Tax credit. While the Hotel/Motel Tax has remained relatively stable, the Public Facility District revenues are decreasing due to loss of the sales tax revenue. However, the five year Capital Facility Plan developed in 2008 is still being realized.

Reserves still need to be maintained to continue covering future expenditures. Maintaining a building of this importance to the City and the Valley is critical for its 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 Capital Improvement Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
328 Capital Improvement	$65,820	$990,134	$420,589	$893,434	$220,000	22.2	24.6
Total Expenditures	$65,820	$990,134	$420,589	$893,434	$220,000	22.2	24.6
Revenue Summary By Service Unit							
699 General Revenues	$553,449	$1,060,981	$861,449	$1,224,129	$456,195	43.0	37.3
Total Revenues	$553,449	$1,060,981	$861,449	$1,224,129	$456,195	43.0	37.3

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
300 Supplies	$28,170	$327,134	$171,429	$300,134	$120,000	36.7	54.6
400 Other Services and Charges	37,650	663,000	249,159	593,300	100,000	15.1	45.5
Total Expenditures	$65,820	$990,134	$420,589	$893,434	$220,000	22.2	100.0

EXPLANATORY NARRATIVE

Service Unit 328 – Capital Improvement

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
350 Small Tools and Equipment	$28,170	$327,134	$171,429	$300,134	$120,000	36.7	40.0
400 Other Services and Charges							
410 Professional Services	14,951	75,000	5,270	5,300	75,000	100.0	1415.1
480 Repairs and Maintenance	22,699	588,000	243,889	588,000	25,000	4.3	4.3
Total	37,650	663,000	249,159	593,300	100,000	15.1	16.9
Total Expenditures – Service Unit 328	$65,820	$990,134	$420,589	$893,434	$220,000	22.2	24.6

Account 350 Small Tools and Equipment – This account is for small tools and equipment replacement, such as tables, chairs, and audio/video equipment.

Account 410 Professional Services – Funds are budgeted in this line item for outside professional services that existing staff is not qualified to undertake. Expertise is needed to ensure maximum efficiency. In addition, a separate account was added for insurance work to repair the exterior stucco. This revenue was received in 2010 and the work will be completed in 2011.

Account 480 Repairs and Maintenance – This account relates to major financial outlays, such as water heaters, HVAC, Electrical, etc. In 2010, a separate account was set up to track expenditures funded by a $563,000 grant from Yakima County. Upgrades include new carpeting plus roofing, lighting, sound, restroom and HVAC upgrades.

Service Unit 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$307,346	$252,481	$487,629	$487,629	$330,695	131.0	67.8
310 Taxes	144,453	120,000	90,000	120,000	120,000	100.0	100.0
330 Intergovernmental Revenues	0	563,000	230,820	563,000	0	0.0	0.0
360 Miscellaneous Revenues	2,650	500	0	500	500	100.0	100.0
390 Other Financing Sources	99,000	125,000	53,000	53,000	5,000	4.0	9.4
Total Revenues – Service Unit 699	$553,449	$1,060,981	$861,449	$1,224,129	$456,195	43.0	37.3

Revenues – Hotel / Motel tax revenue generates the majority of this revenue, plus a small portion that comes from the Public Facilities District.

CAPITOL THEATRE – 171

Community and Economic Development Director ***Michael Morales***
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.

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.

In 2010, construction will be completed 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 2011 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.

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

BUDGET SUMMARY

Dept 171 Capitol Theatre Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
433 Performing Arts Facility	$233,713	$234,949	$182,699	$199,949	$200,727	85.4	100.4
638 Capital Improvement	84,934	84,800	53,908	84,800	84,800	100.0	100.0
Total Expenditures	$318,647	$319,749	$236,607	$284,749	$285,527	89.3	100.3
Revenue Summary By Service Unit							
645 Interfund Distribution	$0	$0	$0	$0	$6,000	*	*
648 Capitol Theatre Ins. Reserve	71,927	71,927	53,945	71,927	71,927	100.0	100.0
699 General Revenues	375,525	366,154	278,633	331,054	320,482	87.5	96.8
Total Revenues	$447,452	$438,081	$332,578	$402,981	$398,409	90.9	98.9

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
300 Supplies	$23,402	$23,400	$13,285	$23,400	$23,400	100.0	8.2
400 Other Services and Charges	270,532	270,400	197,373	235,400	235,400	87.1	82.4
900 Interfund Payment for Services	24,713	25,949	25,949	25,949	26,727	103.0	9.4
Total Expenditures	$318,647	$319,749	$236,607	$284,749	$285,527	89.3	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.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
410 Professional Services	$209,000	$209,000	$156,750	$174,000	$174,000	83.3	100.0
960 Interfund Insurance Services	24,713	25,949	25,949	25,949	26,727	103.0	103.0
Total Expenditures – Service Unit 433	$233,713	$234,949	$182,699	$199,949	$200,727	85.4	100.4

Account 410 Professional Services – This includes the City portion of the management fee and includes repair and maintenance costs as noted above.

Account 960 Interfund Insurance Services – These rates are set based on increases in insurance rates.

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 transfer of interest earnings from the Capitol Theatre Insurance Reserve Fund (Fund 198). Although in the current economic environment interest earnings are negligible, proper maintenance of the Capitol Theatre depends on this transfer, which will remain at $71,927 in 2011.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
350 Small Tools and Equipment	$23,402	$23,400	$13,285	$23,400	$23,400	100.0	100.0
400 Other Services and Charges							
450 Operating Rentals and Leases	36,450	36,400	24,297	36,400	36,400	100.0	100.0
470 Public Utility Services	84	0	160	0	0	*	*
480 Repairs and Maintenance	24,998	25,000	16,165	25,000	25,000	100.0	100.0
Total	61,532	61,400	40,623	61,400	61,400	100.0	100.0
Total Expenditures – Service Unit 638	$84,934	$84,800	$53,908	$84,800	$84,800	100.0	100.0

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. These items include small tools, basic service goods that are a normal part of facility operations and light bulbs for the upkeep of the stage and building maintenance.

Account 450 Operating Rentals and Leases – Amounts budgeted under this account 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.

Account 470 Public Utility Services – This line item typically includes use fees to utilities and other governmental departments, and in this case is for a stormwater assessment.

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. This line includes monitoring and maintenance of the HVAC system, ongoing maintenance of the facility, including carpet cleaning on a regular monthly basis and furniture cleaning annually as part of ongoing building maintenance, and maintenance contracts on required equipment (elevator, generator, inspections, etc.).

Service Units 645, 648 and 699 – Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
390 Other Financing Sources	$0	$0	$0	$0	$6,000	*	*
Total Revenues – Service Unit 645	$0	$0	$0	$0	$6,000	*	*
Revenues							
390 Other Financing Sources	$71,927	$71,927	$53,945	$71,927	$71,927	100.0	100.0
Total Revenues – Service Unit 648	$71,927	$71,927	$53,945	$71,927	$71,927	100.0	100.0
Revenues							
270 Beginning Balance	$148,825	$128,154	$128,804	$128,804	$118,232	92.3	91.8
310 Taxes	225,700	237,000	149,829	202,000	202,000	85.2	100.0
360 Miscellaneous Revenues	1,000	1,000	0	250	250	25.0	100.0
Total Revenues – Service Unit 699	$375,525	$366,154	$278,633	$331,054	$320,482	87.5	96.8

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.

CAPITOL THEATRE CONSTRUCTION – 322

Community and Economic Development Director ***Michael Morales***
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) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
638 Capital Improvement	$3,255,726	$4,570,000	$4,073,203	$4,570,000	$0	0.0	0.0
Total Expenditures	$3,255,726	$4,570,000	$4,073,203	$4,570,000	$0	0.0	0.0
Revenue Summary By Service Unit							
638 Capital Improvement	$7,618,761	$37,000	$71,487	$165,000	$0	0.0	0.0
699 General Revenues	67,385	3,826,417	4,430,420	4,430,420	25,420	0.7	0.6
Total Revenues	$7,686,146	$3,863,417	$4,501,906	$4,595,420	$25,420	0.7	0.6

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
400 Other Services and Charges	$379,645	$170,000	$104,579	$170,000	$0	0.0	*
600 Capital Outlays	2,575,691	4,400,000	3,968,624	4,400,000	0	0.0	*
700 Debt Service	300,390	0	0	0	0	*	*
Total Expenditures	$3,255,726	$4,570,000	$4,073,203	$4,570,000	$0	0.0	*

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. 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. These sales tax credit collections commenced in 2008 and are now

providing debt service on the bonds, plus a small amount of excess collections are budgeted to be transferred to the Capitol Theatre operating fund in 2011 for ongoing maintenance.

The first phase of the expansion included a new Production Center (attached to the back of the Theatre), which includes a 500 seat black box theatre and an expanded loading area which enables the theatre to bring in bigger shows. The Production Center was completed and the newly named 4th Street Theatre held its first event in October 2010. Future plans include the construction of the Pavilion (a support annex including administrative offices to be built on the corner of Yakima Avenue and 3rd Street), to be completed when economic conditions improve and additional funding sources can be identified.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
410 Professional Services	$379,645	$170,000	$104,579	$170,000	$0	0.0	0.0
650 Construction Projects	2,575,691	4,400,000	3,968,624	4,400,000	0	0.0	0.0
790 Debt Service - Lid Assessment	300,000	0	0	0	0	*	*
820 Debt Service - Interest -Interfund	390	0	0	0	0	*	*
Total Expenditures – Service Unit 638	$3,255,726	$4,570,000	$4,073,203	$4,570,000	$0	0.0	0.0
Revenues							
330 Intergovernmental Revenues	$82,863	$0	$0	$0	$0	*	*
360 Miscellaneous Revenues	12,000	7,000	71,487	135,000	0	0.0	0.0
380 Non-revenues	300,000	0	0	0	0	*	*
390 Other Financing Sources	7,223,898	30,000	0	30,000	0	0.0	0.0
Total Revenues – Service Unit 638	$7,618,761	$37,000	$71,487	$165,000	$0	0.0	0.0

Account 410 Professional Services – Funds in this line item paid for professional services such as architect and engineering fees in 2010. As the Production Center project is scheduled to be wrapped up by the end of 2010, no funds are budgeted in this account in 2011.

Account 650 Construction Projects – Funds in this line item were for the construction costs of the Production Center, which will be completed by the end of 2010. Therefore, no expenses are budgeted in this line item for 2011.

Revenues – Ongoing revenue for Service Unit 638 will typically be from excess Public Facilities Sales Tax Credit collections. 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 Fund 174 – Public Facilities District – Capitol Theatre. Any remaining collections will be transferred to either the Capitol Theatre operating fund or this fund. For 2011, any excess will be transferred to operations. No revenue is budgeted in this fund.

Service Unit 699 – General Revenue

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$67,385	$3,826,417	$4,430,420	$4,430,420	$25,420	0.7	0.6
Total Revenues – Service Unit 699	$67,385	$3,826,417	$4,430,420	$4,430,420	$25,420	0.7	0.6

Revenues – Revenue consists of the remaining fund balance.

ENGINEERING – 041

GENERAL FUND

Community and Economic Development Director ***Michael Morales***
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 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	2009 Actual	2010 Amended Budget	2011 Proposed Budget
1271	City Engineer	1.00	1.00	1.00
3115	Project Engineer (1)	2.00	1.00	0.00
3120	Design Engineer (2)	2.00	2.00	3.00
3130	Development Engineer (3)	1.00	1.00	0.00
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	0.00	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 (4)		**15.00**	**13.00**	**12.00**

(1) One Project Engineer position funded for 33% of 2010, but eliminated upon retirement of the incumbent.
(2) One vacant project engineer position eliminated, one design engineer position added.
(3) Development Engineer position eliminated in 2011 budget.
(4) 4.93 FTE's are funded by Stormwater (441), Wastewater (473), Water (474), and / or Irrigation (475). This is an increase of 1.01 FTE's from 2010.

BUDGET SUMMARY

Dept 041 Engineering Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
528 Capital Improvements	$1,026,172	$1,002,489	$730,229	$957,711	$752,250	75.0	78.6
Total Expenditures	$1,026,172	$1,002,489	$730,229	$957,711	$752,250	75.0	78.6

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$745,064	$731,646	$534,672	$687,829	$543,763	74.3	72.3
200 Personnel Benefits	215,227	201,861	150,241	206,081	155,679	77.1	20.7
Sub-Total Salaries and Benefits	960,291	933,506	684,913	893,911	699,442	74.9	93.0
300 Supplies	17,678	17,782	12,264	17,200	15,500	87.2	2.1
400 Other Services and Charges	22,783	29,321	14,493	24,721	17,521	59.8	2.3
900 Interfund Payment for Services	25,420	21,880	18,559	21,880	19,787	90.4	2.6
Total Expenditures	$1,026,172	$1,002,489	$730,229	$957,711	$752,250	75.0	100.0

EXPLANATORY NARRATIVE

Service Unit 528 – Capital Improvement

Work planned for 2011 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 and Prospectus for ISTEA, SAFETEA-LU, AIP, TIB, HES, TPP, STP, etc.
- Budget Preparation
- LID Information and 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 2011 Engineering Division budget will be expended in this service unit.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$742,045	$688,921	$511,980	$664,060	$542,641	78.8	81.7
120 Overtime	2,875	6,000	453	1,500	1,000	16.7	66.7
130 Special Pay	144	122	92	122	122	100.0	100.0
140 Retirement / Termination Cashout	0	36,602	22,147	22,147	0	0.0	0.0
Total	745,064	731,646	534,672	687,829	543,763	74.3	79.1
200 Personnel Benefits	215,227	201,861	150,241	206,081	155,679	77.1	75.5
300 Supplies							
310 Office and Operating Supplies	10,958	9,000	6,595	9,000	8,000	88.9	88.9
320 Fuel Consumed	6,331	6,282	5,408	7,200	6,500	103.5	90.3
350 Small Tools and Equipment	389	2,500	262	1,000	1,000	40.0	100.0
Total	17,678	17,782	12,264	17,200	15,500	87.2	90.1
400 Other Services and Charges							
410 Professional Services	2,397	7,000	0	2,000	0	0.0	0.0
420 Communications	13,068	13,221	7,705	12,221	10,721	81.1	87.7
430 Transportation / Training	1,230	2,500	1,732	2,500	1,000	40.0	40.0
440 Advertising	0	100	0	100	100	100.0	100.0
480 Repairs And Maintenance	6	1,000	2,171	2,400	1,000	100.0	41.7
490 Miscellaneous	6,082	5,500	2,884	5,500	4,700	85.5	85.5
Total	22,783	29,321	14,493	24,721	17,521	59.8	70.9
900 Interfund Payment for Services							
950 Interfund Opt Rental and Leases	16,376	12,383	9,062	12,383	10,005	80.8	80.8
960 Interfund Insurance Services	9,044	9,497	9,497	9,497	9,782	103.0	103.0
Total	25,420	21,880	18,559	21,880	19,787	90.4	90.4
Total Expenditures – Service Unit 528	$1,026,172	$1,002,489	$730,229	$957,711	$752,250	75.0	78.6
Revenues							
330 Intergovernmental Revenues	$525	$0	$1,041	$1,042	$0	*	0.0
340 Charges for Goods and Services	658,792	609,700	478,752	642,700	592,700	97.2	92.2
Total Revenues – Service Unit 528	$659,317	$609,700	$479,793	$643,742	$592,700	97.2	92.1

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2010 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity. The significant decrease in this account is due to the elimination of one position and the shifting of allocation of other positions to utility accounts.

Account 120 Overtime – A minimum amount is budgeted for overtime. Overtime is required for coverage by inspectors when various contractors on several different projects are working different hours.

Account 130 Special Pay – Special pay is this Fund's allocation of bilingual pay to an employee.

Account 140 Retirement/Termination Cashout – This account is used to cover retirement cashouts.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – Major items budgeted include computer accessories, office supplies, drafting supplies, etc.

Account 320 Fuel Consumed – This account provides for the purchase of fuel utilized by division vehicles.

Account 350 Small Tools and Equipment – This account is used for equipment replacement as needed including replacement of small tools and related items for staff both in the field and in the office.

Account 410 Professional Services – This account is used to compensate for additional project workloads, such as surveying. 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.

Account 420 Communications – This account provides for wireless communication costs, telephone services and postage.

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 2011.

Meeting	Location / Frequency	Staff Attending
APWA Conference and City Engineers Meeting	Washington State – Two per year	City Engineer, Chief Engineer, Senior Engineer
State Design Standards Committee	Washington State – Quarterly	Chief Engineer
Management / Supervisor Training	Washington / Oregon – Yearly	Chief Engineer
Construction 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 440 Advertising – This line item provides for advertising requests for bids.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

Account 490 Miscellaneous – 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 950 Interfund Operating Transfer/Rental and Leases – This account funds costs for maintenance and operation of department vehicles.

Account 960 Interfund Insurance Services – This expense is this service unit's share of the risk management fund.

Revenues – This Fund is financed by the City's General Fund. However, staff time is charged to numerous public and private projects. Private developers pay design review and inspection fees that benefit the General Fund. This private revenue stream has decreased dramatically from $296,400 in 2008 to an estimate of $30,000 in 2011.

Significant staff time is also charged to public projects. Public project funds can be used only for staff time that is directly related to the planning design and construction management of the project. This revenue stream has decreased slightly from $591,850 in 2009 to an estimated $550,000 in 2011. This revenue also goes directly to the General Fund.

ARTERIAL STREET CAPITAL – 142

Community and Economic Development Director ***Michael Morales***
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. 2011 projected .005 cent Gas Tax revenue 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) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
528 Capital Improvements	$3,621,756	$5,917,245	$2,341,066	$4,343,999	$2,132,264	36.0	49.1
645 Interfund Distribution	190,183	237,183	151,258	237,183	284,183	119.8	119.8
Total Expenditures	$3,811,939	$6,154,428	$2,492,324	$4,581,182	$2,416,447	39.3	52.8
Revenue Summary By Service Unit							
528 Capital Improvements	$3,038,530	$2,669,672	$1,795,153	$3,560,823	$2,027,178	75.9	56.9
645 Interfund Distribution	92,380	297,095	57,199	72,095	327,095	110.1	453.7
699 General Revenues	1,878,090	962,740	1,197,061	1,204,061	259,797	27.0	21.6
Total Revenues	$5,009,000	$3,929,507	$3,049,413	$4,836,979	$2,614,070	66.5	54.0

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
400 Other Services and Charges	$3,471	$10,000	$269	$5,000	$5,000	50.0	0.2
500 Intergov Srvcs / Other Interfund	190,183	237,183	151,258	237,183	284,183	119.8	11.8
600 Capital Outlays	3,277,463	5,620,719	2,004,801	3,999,795	1,955,400	34.8	80.9
700 Debt Service	340,822	286,526	335,996	339,204	171,864	60.0	7.1
Total Expenditures	$3,811,939	$6,154,428	$2,492,324	$4,581,182	$2,416,447	39.3	100.0

EXPLANATORY NARRATIVE

Service Unit – 528 Capital Improvements

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
410 Professional Services	$3,471	$10,000	$269	$5,000	$5,000	50.0	100.0
600 Capital Outlays							
610 Land	43,811	500,990	355,274	434,300	117,000	23.4	26.9
630 Improvements Other Than Building	419,325	679,930	395,264	455,658	303,300	44.6	66.6
650 Construction Projects	2,814,328	4,439,799	1,254,262	3,109,837	1,535,100	34.6	49.4
Total	3,277,463	5,620,719	2,004,801	3,999,795	1,955,400	34.8	48.9
780 Intergovernmental Loans	320,765	276,407	322,846	322,848	161,887	58.6	50.1
830 Debt Service – External Ltd – Interest	20,057	10,119	13,150	16,356	9,977	98.6	61.0
Total Expenditures – Service Unit 528	$3,621,756	$5,917,245	$2,341,066	$4,343,999	$2,132,264	36.0	49.1

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as electrical or mechanical engineering, architecture, or surveying.

Account 600 Capital Outlays – Projects scheduled and budgeted for 2011 using this fund are:

Fund 142 Expenditures		2011 Projected
Construction Projects		
0000	Project Contingency	$105,000
1796	Valley Mall Boulevard Extension, Phase III CA Agreement, 100% Union Gap [1]	500
1867	Annual Traffic Control Program	25,000
1872	Annual Bridge Inspection	5,000
1875	Sidewalk Program	15,000
1957	WA Avenue Wetland Monitoring [1]	3,500
2143	Nob Hill / Fair Avenue Rebuild (Design)	54,900
2166	William O. Douglas Trail	220,000
2167	William O. Douglas Restoration and Trail heads	83,300
2232	16th and Washington Avenue Intersection Reconstruction	1,170,200
2239	William O. Douglas Trail	117,000
2272	Nob Hill Boulevard - 49th Avenue to 64th Avenue	170,000
Total Construction Projects		$1,964,400

Fund 142 Expenditures	2011 Projected
Debt Service	
1374 First Avenue (Maturity Date July 1, 2010)	50,471
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)	55,914
1907 Ahtanum Road (Maturity Date June 1, 2010)	5,477
1944 River Road – N. 16th Ave to Fruitvale	218,850
2189 Fiesta Foods (Maturity Date June 1, 2012)	12,378
2241 S. 28th Curb and Gutter (Maturity Date June 1, 2012) (1)	6,292
2249 Italstone 23rd Avenue-Ahtanum to Oak (Maturity Date June 1, 2013)	47,624
Total Debt Service	$462,339
Total Fund 142 Expenditures	$2,426,739

(1) 3 Items inadvertently left out of the budget-will be included in the final budget adding $10,292 to the expenditure total.
(2) Since the preliminary budget was prepared, we have learned we were successful in obtaining Grants for two additional projects; Powerhouse and William O Douglas connector, 64th Avenue-Nob Hill to Tieton. These projects will be included in the final budget.

Accounts 780 Intergovernmental Loans and 830 Debt Service/External LTD/Interest – The City has received loans for projects which require yearly principal and interest payments from the annual revenue.

Service Unit – 645 Interfund Distribution

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
550 Interfund Subsidies	$190,183	$237,183	$151,258	$237,183	$284,183	119.8	119.8
Total Expenditures – Service Unit 645	$190,183	$237,183	$151,258	$237,183	$284,183	119.8	119.8

Account 550 Interfund Subsidies – This line item represents transfers from other funds.

Service Units 528, 645 and 699 – Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
330 Intergovernmental Revenues	$3,000,176	$2,603,697	$1,790,842	$3,155,537	$1,961,200	75.3	62.2
340 Charges for Good and Services	13,663	500	0	500	500	100.0	100.0
360 Miscellaneous Revenues	24,690	65,475	4,311	284,786	65,478	100.0	23.0
390 Other Financing Sources	0	0	0	120,000	0	*	0.0
Total Revenues – Service Unit 528	$3,038,530	$2,669,672	$1,795,153	$3,560,823	$2,027,178	75.9	56.9
Revenues							
380 Non-revenues	$57,199	$57,199	$57,199	$57,199	$57,199	100.0	100.0
390 Other Financing Sources	35,181	239,896	0	14,896	269,896	112.5	1811.9
Total Revenues – Service Unit 645	$92,380	$297,095	$57,199	$72,095	$327,095	110.1	453.7

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$1,867,598	$952,740	$1,197,061	$1,197,061	$255,797	26.9	21.4
360 Miscellaneous Revenues	10,492	10,000	0	7,000	4,000	40.0	57.1
Total Revenues – Service Unit 699	$1,878,090	$962,740	$1,197,061	$1,204,061	$259,797	27.0	21.6

Revenues – Revenues for these funds are detailed in the following charts.

Fund 142 Revenues		2011 Projected
1526	Utilities' Contribution to PWTF Loan	$57,199
1796	Engineering	500
1907	Special Assessment from SIED Loan Ahtanum	5,476
2232	16th and Washington from Fund 343	255,000
	Gas Tax	565,000
	Interest	4,000
1374	First Avenue LID	14,896
2143	Nob Hill and Fair Avenue (Design)	47,500
2166	William O. Douglas Trail 6th Ave and Naches Bridge	220,000
2167	William O. Douglas Bridge Restoration and Trail heads	83,300
2189	Fiesta Foods	12,378
2232	16th and Washington Avenue Intersection Reconstruction	928,400
2239	William O. Douglas Trail Enhancement	117,000
2249	Italstone	47,624
Total Fund 142 Revenues		$2,358,273

Year	Expenses and Revenues	2011 Projected
2010	Balance Forward	$1,197,061
2010	Estimated Revenue	3,639,918
2010	Projected Expenditures	4,581,182
Balance at end of 2010		$255,797
2011	Revenues	$2,358,273
Total Estimated Resources		$2,614,070
2011	Projected Expenditures	$2,426,739
Balance at end of 2011		$187,331

PUBLIC WORKS TRUST FUND – 342

Community and Economic Development Director ***Michael Morales***
City Engineer ***Doug Mayo, PE***

DEFINITION

Fund 342 is used to track the debt service on capital improvement projects funded with State Public Works Trust Fund loans and the first 1/4% Real Estate Transfer Tax (REET 1) 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	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2009	2010 Amended	2010 Actual	2010 Estimated	2011 Projected	% Chng From	% Chng From
Expenditure Summary By Service Unit	**Actual**	**Budget**	**9/30/2010**	**Year-End**	**Budget**	**2 to 5**	**4 to 5**
528 Capital Improvements	$211,502	$859,309	$278,957	$602,737	$297,869	34.7	49.4
645 Interfund Distribution	710,607	332,542	186,271	332,542	446,542	134.3	134.3
Total Expenditures	$922,109	$1,191,851	$465,228	$935,279	$744,411	62.5	79.6
Revenue Summary By Service Unit							
348 Capital Improvement	$541,616	$525,000	$412,129	$550,000	$550,000	104.8	100.0
645 Interfund Distribution	75,000	75,000	75,000	75,000	75,000	100.0	100.0
699 General Revenues	1,477,546	993,410	1,172,052	1,185,052	877,773	88.4	74.1
Total Revenues	$2,094,162	$1,593,410	$1,659,182	$1,810,052	$1,502,773	94.3	83.0

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
500 Intergov Srvcs / Other Interfund	$710,607	$417,542	$244,698	$390,970	$504,967	120.9	67.8
600 Capital Outlays	97,450	710,000	158,041	480,000	55,000	7.8	7.4
700 Debt Service	114,053	64,309	62,489	64,309	184,444	286.8	24.8
Total Expenditures	$922,109	$1,191,851	$465,228	$935,279	$744,411	62.5	100.0

EXPLANATORY NARRATIVE

Service Unit 528 – Capital Improvement

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
520 Intergovernment Agreements	$0	$85,000	$58,427	$58,428	$58,425	68.7	100.0
600 Capital Outlays Y							
620 Buildings	94,928	710,000	158,041	480,000	55,000	7.8	11.5
650 Construction Projects	2,522	0	0	0	0	*	*
Total	97,450	710,000	158,041	480,000	55,000	7.8	11.5
780 Intergovernmental Loans	109,196	60,669	60,669	60,669	173,389	285.8	285.8
830 Debt Service – External LTD – Int	4,857	3,640	1,820	3,640	11,055	303.7	303.7
Total Expenditures – Service Unit 528	$211,502	$859,309	$278,957	$602,737	$297,869	34.7	49.4

520 Intergovernment Agreements – In 2010, 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 $175,277. The second payment is due April 30, 2011.

Project Number	Project	2011 Proposed Budget
2285	2nd and "A" Sidewalk Improvements	$58,425

620 Buildings – Projects scheduled and budgeted for 2011 using 342 funds are:

Project Number	Project	2011 Proposed Budget
1783	2010 City Hall Renovation (Continuation)	$55,000

780 Intergovernmental Loans and 830 Debt Service/External LTD/Interest – The City has received PWTF loans for the following projects, which require yearly principal and interest payments from the annual revenue estimated to be $184,444.

The obligations for loan repayments from this fund are:

Year	Project Number	Project	2011 Debt	Date of Maturity
1992	1455	Fruitvale Canal II Piping	$61,579	7/1/11
2009	1818	Yakima Railroad Grade Separations	$122,865	7/1/29

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.

Service Unit 645 – Interfund Distribution

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
550 Interfund Subsidies	$710,607	$332,542	$186,271	$332,542	$446,542	134.3	134.3
Total Expenditures – Service Unit 645	$710,607	$332,542	$186,271	$332,542	$446,542	134.3	134.3
Revenues							
380 Non-revenues	$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 – Service Unit 645	$75,000	$75,000	$75,000	$75,000	$75,000	100.0	100.0

Account 550 Interfund Subsidies – Current Interfund Distributions are as follows:

Year	Project Number	Project	2011 Debt	Date of Maturity
1989	0000	Sun Dome (operating transfer to General Fund)	$40,000	12/1/23

Interfund transfers scheduled and budgeted for 2011 using 342 funds are:

Project Number	Project	2011 Proposed Budget
2105	Fire Station 92 WV Addition (operating transfer to 332)	$71,935
2212	Upper Kiwanis Development (operating transfer to 331)	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	$446,542

Revenues – Revenues consist of interest and payments from other divisions totaling $75,000.

Service Units 348 and 699 – Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
310 Taxes	$541,616	$525,000	$412,129	$550,000	$550,000	104.8	100.0
Total Revenues – Service Unit 348	$541,616	$525,000	$412,129	$550,000	$550,000	104.8	100.0
Revenues							
270 Beginning Balance	$1,451,330	$978,410	$1,172,052	$1,172,052	$874,773	89.4	74.6
330 Intergovernmental Revenues	13,216	0	0	0	0	*	*
360 Miscellaneous Revenues	13,000	15,000	0	13,000	3,000	20.0	23.1
Total Revenues – Service Unit 699	$1,477,546	$993,410	$1,172,052	$1,185,052	$877,773	88.4	74.1

Revenues – The yearly expense of construction payments and loan repayments continues to exhaust the anticipated real estate tax revenue. Anticipated revenues are as follows:

Project	2011 Proposed Budget
Local Real Estate Excise Tax	$550,000
Interest	3,000
Fruitvale Canal – Phase II	75,000
Total Anticipated Revenues	$628,000

Expenses and Revenues	2011 Projected
Balance Forward	$874,773
Estimated Revenue	628,000
Projected Expenditures	744,411
Balance at the end of 2011	$758,362

PUBLIC WORKS TRUST CONSTRUCTION FUND
REVENUES AND EXPENDITURES
1999 - 2009

	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
Reimbursement-County P1783-City Hall Remodel	18,436	0	0	0
Residual Equity Transfer(Water/Wastewater)	24,375	24,375	24,375	24,375
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
Interlocal Grant Yakima County - Purchasing	0	0	0	0
Total Revenues	$483,706	$456,984	$444,616	$549,319
Expenditures (1986 to 2005)				
Debt Service (P0653 – Tieton Dr.: maturity - 2006)	$46,421	$45,284	$44,147	$43,011
Debt Service (P1133 – Nob Hill Over Pass: maturity - 2007)	11,205	11,101	10,998	10,895
Debt Service (P1355 – Fruitvale Canal Wasteway: maturity - 2009)	8,386	8,194	8,003	7,812
Debt Service (P1367 – Resignalization: maturity - 2009)	46,576	46,155	45,733	45,312
Debt Service (P1455 – Fruitvale Canal Phase II: maturity - 2011)	83,420	81,600	79,779	77,959
Operating Transfer – General Fund (Sun Dome County Bond: maturity 2006 - 08)	40,000	40,000	40,000	40,000
Operating Transfer – Debt Service Fund (1998 Street Bond: maturity - 2008)	60,000	60,000	60,000	60,000
Operating Transfer – Debt Service Fund (2007 Fire St. Bond: maturity - 2022)	0	0	0	0
Operating Transfer – Debt Service Fund (2008 3rd / Mead Ave: maturity - 2019)	0	0	0	0
Project #1783 – City Hall Facility / Parking Improvement	161,164	242,816	85,077	34,521
Project #1815 – Repair City Hall Sidewalk	2,361	0	0	0
Project #2118 – Miller Pool Demolition / Basketball Court	0	0	0	0
Project #2214 West 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 Center 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
Capital Transfer to CBD Capital Improvement Fund	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
1999 - 2009

2003	2004	2005	2006	2007	2008	2009	Total
$645,074	$706,670	$878,934	$894,037	$1,056,417	$755,841	$541,616	$7,078,731
990	3,053	0	78,136	86,820	60,000	13,000	258,045
0	0	0	0	0	0	0	18,436
24,375	24,375	24,375	24,375	24,375	24,375	24,375	268,125
0	0	0	0	0	0	0	50,625
16,875	16,875	16,875	16,875	16,875	16,875	16,875	236,250
33,750	33,750	33,750	33,750	33,750	33,750	33,750	270,000
0	0	0	0	0	0	13,216	13,216
$721,063	$784,723	$953,934	$1,047,173	$1,218,237	$890,841	$642,832	$8,193,428
$41,874	$40,737	$39,600	$38,463	$0	$0	$0	$339,537
10,792	10,688	10,585	10,482	10,378	0	0	97,123
7,620	7,429	7,238	7,047	6,855	6,664	6,473	81,721
44,890	44,469	44,047	43,626	43,204	42,783	42,361	489,156
76,139	74,319	72,499	70,679	68,859	67,039	65,219	817,512
40,000	40,000	40,000	40,000	40,000	40,000	40,000	440,000
60,000	60,000	60,000	60,000	60,000	60,000	0	600,000
0	0	0	0	0	73,535	71,935	145,470
0	0	0	0	0	32,534	120,607	153,141
28,928	177,419	102,015	149,126	143,564	164,289	94,928	1,383,848
0	0	0	0	0	0	0	2,361
0	0	103,552	(28)	0	0	0	103,524
0	0	0	0	0	551,515	2,522	554,037
0	0	10,030	0	0	0	0	10,030
0	0	0	0	0	2,495	0	2,495
0	0	0	160,000	0	0	0	160,000
0	0	0	550,000	0	0	0	550,000
0	0	0	0	200,000	250,000	250,000	700,000
0	0	0	0	200,000	176,465	178,065	554,530
0	0	0	0	0	0	50,000	50,000
$310,244	$455,061	$489,566	$1,129,394	$772,861	$1,467,319	$922,109	$7,234,485
$410,820	$329,662	$464,368	($82,221)	$445,376	($576,478)	($279,278)	$958,943

REET 2, CAPITAL FUND – 343

Community and Economic Development Director ***Michael Morales***
City Engineer ***Doug Mayo, PE***

DEFINITION

Fund 343 is used to track capital improvement projects funded with the second 1/4% Real Estate Transfer Tax (REET 2) 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) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
348 Capital Improvement	$319,542	$1,280,000	$274,018	$970,000	$505,000	39.5	52.1
528 Capital Improvements	137,954	0	2,407	5,000	0	*	0.0
645 Interfund Distribution	256,822	256,822	128,411	256,822	256,822	100.0	100.0
Total Expenditures	$714,318	$1,536,822	$404,836	$1,231,822	$761,822	49.6	61.9
Revenue Summary By Service Unit							
348 Capital Improvement	$541,616	$525,000	$412,129	$550,000	$550,000	104.8	100.0
699 General Revenues	1,242,128	943,306	1,069,426	1,074,426	394,604	41.8	36.7
Total Revenues	$1,783,744	$1,468,306	$1,481,555	$1,624,426	$944,604	64.3	58.2

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
300 Supplies	$250,000	$250,000	$257,453	$350,000	$250,000	100.0	71.4
400 Other Services and Charges	0	50,000	0	0	0	0.0	0.0
500 Intergov Srvcs / Other Interfund	306,822	746,822	128,411	376,822	511,822	68.5	67.2
600 Capital Outlays	157,496	490,000	18,972	505,000	0	0.0	0.0
Total Expenditures	$714,318	$1,536,822	$404,836	$1,231,822	$761,822	49.6	100.0

EXPLANATORY NARRATIVE

Service Unit 348 – Capital Improvement

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
310 Office And Operating Supplies	$250,000	$250,000	$257,452	$350,000	$250,000	100.0	71.4
490 Miscellaneous	0	50,000	0	0	0	0.0	*
550 Interfund Subsidies	50,000	490,000	0	120,000	255,000	52.0	212.5
650 Construction Projects	19,542	490,000	16,566	500,000	0	0.0	0.0
Total Expenditures – Service Unit 348	$319,542	$1,280,000	$274,018	$970,000	$505,000	39.5	52.1
Revenues							
310 Taxes	$541,616	$525,000	$412,129	$550,000	$550,000	104.8	100.0
Total Revenues – Service Unit 348	$541,616	$525,000	$412,129	$550,000	$550,000	104.8	100.0

Account 350 Small Tools and Equipment – This account is used for equipment replacement, and pays for items such as calculators, office furniture and computer components.

Account 490 Miscellaneous – This account includes the contingency to match street projects. No funds have been budgeted for this account for 2011.

Account 550 Interfund Subsidies – This line item represents transfers to other funds for capital improvement projects.

Account 650 Construction Projects – The proposed projects for 2011 are listed below:

Project Number	Project	Amount
2232	16th Ave and Washington Ave I / S Reconstruction	$255,000

Revenue – Additional revenue is placed into this fund from grants or loans. The amount and time of receipt is dependent on project approval and construction progress of each individual project. The timing is not usually coincidental with year-end, and receives approval from City Council annually for designated projects.

Service Unit 645 – Interfund Distribution

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
550 Interfund Subsidies	$256,822	$256,822	$128,411	$256,822	$256,822	100.0	100.0
Total Expenditures – Service Unit 645	$256,822	$256,822	$128,411	$256,822	$256,822	100.0	100.0

Account 550 Interfund Subsidies – Interfund distributions for 2011 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 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$1,230,128	$938,306	$1,069,426	$1,069,426	$392,604	41.8	36.7
360 Miscellaneous Revenues	12,000	5,000	0	5,000	2,000	40.0	40.0
Total Revenues – Service Unit 699	$1,242,128	$943,306	$1,069,426	$1,074,426	$394,604	41.8	36.7

	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Expenditures			
Operating Supplies (Street repairs and maintenance)	$250,000	$350,000	$250,000
New Equipment	50,000	0	0
Contribution for Yakima Ave. Pedestrian Improvements	136,215	136,215	136,215
Contribution for 3rd Ave Grind and Overlay	120,607	120,607	120,607
Nob Hill Bridge Repair	9,963	120,000	0
16th Ave. and Washington Ave. I / S Reconstruction	0	0	255,000
16th Ave. Grind / Overlay Nob Hill to Wash Ave.	9,579	500,000	0
River Road	137,954	5,000	0
Total Expenditure	$714,618	$1,231,822	$761,822
Revenues			
Local Real Estate Excise Tax	$541,616	$550,000	$550,000
General Revenue	12,000	5,000	2,000
Balance from previous years	1,230,128	1,624,426	944,604
Balance Available	$1,069,426	$392,604	$182,782

LID CONSTRUCTION CONTROL FUND – 345

Community and Economic Development Director ***Michael Morales***
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 areas of the City that did not have sewer asking for interest in forming an LID. From none of these areas did we receive sufficient positive response to initiate an LID. Therefore, we scheduled no LID's for 2010 and currently have none scheduled for 2011.

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) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
218 Capital Improvement	$820,354	$16,200	$16,115	$16,200	$0	0.0	0.0
699 General Revenues	1,319	0	5,272	0	0	*	*
Total Expenditures	$821,673	$16,200	$21,387	$16,200	$0	0.0	0.0
Revenue Summary By Service Unit							
218 Capital Improvement	$6,728	$0	$54,169	$54,170	$0	*	0.0
699 General Revenues	-82,075	0	-32,927	-32,927	5,043	*	-15.3
Total Revenues	($75,347)	$0	$21,241	$21,243	$5,043	*	23.7

CUMULATIVE RESERVE FOR CAPITAL IMPROVEMENTS – 392

COMMUNITY AND ECONOMIC DEVELOPMENT DIRECTOR — **MICHAEL MORALES**
CITY ENGINEER — **DOUG MAYO, PE**

DEFINITION

Fund 392, 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 EXPENDITURE SUMMARY BY SERVICE UNIT	(1) 2009 ACTUAL	(2) 2010 AMENDED BUDGET	(3) 2010 ACTUAL 9/30/2010	(4) 2010 ESTIMATED YEAR-END	(5) 2011 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % CHNG FROM 4 TO 5
528 Capital Improvements	$1,694,952	$18,946,251	$5,205,496	$12,905,266	$10,872,978	57.4	84.3
TOTAL EXPENDITURES	$1,694,952	$18,946,251	$5,205,496	$12,905,266	$10,872,978	57.4	84.3
REVENUE SUMMARY BY SERVICE UNIT							
528 Capital Improvements	$2,112,687	$20,932,775	$6,198,306	$13,636,389	$9,555,658	45.7	70.1
645 Interfund Distribution	660,000	160,000	0	160,000	80,000	50.0	50.0
699 General Revenues	375,445	1,390,722	1,453,181	1,453,181	2,344,304	168.6	161.3
TOTAL REVENUES	$3,148,132	$22,483,497	$7,651,486	$15,249,570	$11,979,962	53.3	78.6

EXPENDITURE SUMMARY BY TYPE	(1) 2009 ACTUAL	(2) 2010 AMENDED BUDGET	(3) 2010 ACTUAL 9/30/2010	(4) 2010 ESTIMATED YEAR-END	(5) 2011 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % OF TOTAL
300 Supplies	$1,341	$0	$0	$0	$0	*	0.0
400 Other Services and Charges	291,952	743,750	250,637	370,406	382,743	51.5	3.5
600 Capital Outlays	1,400,159	18,200,000	4,881,721	12,461,721	10,490,235	57.6	96.5
700 Debt Service	1,500	2,501	73,138	73,139	0	0.0	0.0
TOTAL EXPENDITURES	$1,694,952	$18,946,251	$5,205,496	$12,905,266	$10,872,978	57.4	100.0

EXPLANATORY NARRATIVE

Service Unit 528 – Capital Improvement

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
350 Small Tools And Equipment	$1,341	$0	$0	$0	$0	*	*
410 Professional Services	291,952	743,750	250,637	370,406	382,743	51.5	103.3
600 Capital Outlays							
640 Machinery And Equipment	0	0	0	0	12,506	*	*
650 Construction Projects	1,400,159	18,200,000	4,881,721	12,461,721	10,477,729	57.6	84.1
Total	1,400,159	18,200,000	4,881,721	12,461,721	10,490,235	57.6	84.2
780 Intergovernmental Loans	0	1	71,053	71,053	0	0.0	0.0
830 Debt Service – External Ltd – Interest	1,500	2,500	2,085	2,086	0	0.0	0.0
Total Expenditures – Service Unit 528	$1,694,952	$18,946,251	$5,205,496	$12,905,266	$10,872,978	57.4	84.3
Revenues							
330 Intergovernmental Revenues	$1,512,687	$16,434,040	$4,538,806	$11,942,154	$6,986,158	42.5	58.5
360 Miscellaneous Revenues	0	1,000,000	0	0	765,000	76.5	*
390 Other Financing Sources	600,000	3,498,735	1,659,500	1,694,235	1,804,500	51.6	106.5
Total Revenues – Service Unit 528	$2,112,687	$20,932,775	$6,198,306	$13,636,389	$9,555,658	45.7	70.1

Account 410 Professional Services – The Interfund Operating Transfers will be used to continue work on project 2094, a new Utility Services System; funds are also allocated for project 2292, new Consolidated Financial System Software to assist the consolidated purchasing arrangement with the County.

650 Construction Projects – In 2011 the major project scheduled and budgeted in this fund is project 1818 Railroad Grade Separation project.

Accounts 780 Intergovernmental Loans and 830 Debt Service/External LTD/Interest – The City has received loans for projects which require yearly principal and interest payments from the annual revenue.

Revenues – The Railroad Grade Separations project is funded by Federal Grants ($5,664,631 of 100% funds and $13,274,796 of 86.5% funds). Other funds obtained for the project that can be used as match include: grants from the Transportation Improvement Board (TIB); a grant from the Freight Mobility Strategic Investment Board (FMSIB); a Stormwater Loan from the Department of Ecology; a Public Works Trust Fund Loan; and, a 5% project cost contribution from the Burlington Northern Santa Fe Railroad Company.

Service Unit 645 – Interfund Distribution

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
390 Other Financing Sources	$660,000	$160,000	$0	$160,000	$80,000	50.0	50.0
Total Revenues – Service Unit 645	$660,000	$160,000	$0	$160,000	$80,000	50.0	50.0

Revenues – The Interfund Operating Transfers will be used for project 2094, a new Utility Services System.

Service Unit 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$374,445	$1,389,722	$1,453,181	$1,453,181	$2,344,304	168.7	161.3
360 Miscellaneous Revenues	1,000	1,000	0	0	0	0.0	*
Total Revenues – Service Unit 699	$375,445	$1,390,722	$1,453,181	$1,453,181	$2,344,304	168.6	161.3

Revenues – Revenues come from interest from investments.

GROWTH MANAGEMENT – 140

Community and Economic Development Director ***Michael Morales***
Planning Manager ***Joan Davenport***

DEFINITION

This service unit 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 unit in this division is:

Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 140 Growth Mgmt/Commute Trip Red.	(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
314 Interagency Planning	$0	$49,745	$23,144	$29,440	$20,305	40.8	69.0
Total Expenditures	$0	$49,745	$23,144	$29,440	$20,305	40.8	69.0
Revenue Summary By Service Unit							
314 Interagency Planning	$0	$25,373	$21,888	$25,373	$0	0.0	0.0
699 General Revenues	24,372	20,305	24,372	24,372	20,305	100.0	83.3
Total Revenues	$24,372	$45,678	$46,260	$49,745	$20,305	44.5	40.8

	(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	$0	$49,745	$23,144	$29,440	$20,305	40.8	100.0
Total Expenditures	$0	$49,745	$23,144	$29,440	$20,305	40.8	100.0

EXPLANATORY NARRATIVE

The remaining funds in this account will be allocated in 2011 to a neighborhood and capital facility study for the Northeast Neighborhood Area that is located adjacent to the Cascade Mill Redevelopment and LIFT funded infrastructure project. A Planned Action EIS is expected to be prepared by the property owner with the assistance of the City of Yakima for the land uses and required infrastructure for the planned and existing uses in the area.

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	$23,144	$29,440	$20,305	40.8	69.0
Total Expenditures - Srv Unt 314	$0	$49,745	$23,144	$29,440	$20,305	40.8	69.0
Revenues							
330 Intergovernmental Revenues	$0	$25,373	$21,888	$25,373	$0	0.0	0.0
Total Revenues - Srv Unt 314	$0	$25,373	$21,888	$25,373	$0	0.0	0.0

SERVICE UNIT 699 – GENERAL REVENUES

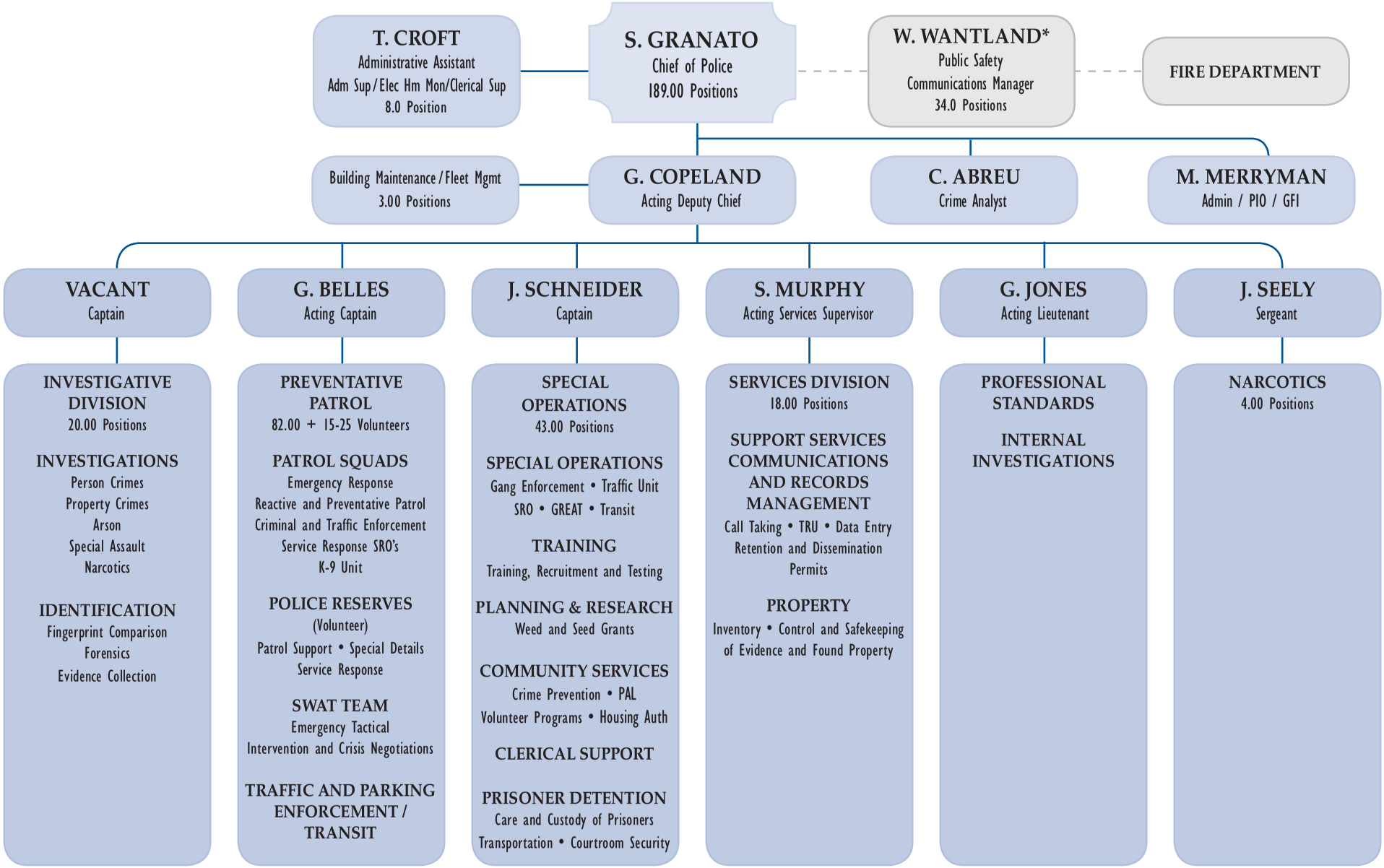
Service Unit - 699 General Revenues	(1) 2008 Actual	(2) 2009 Amended Budget	(3) 2009 Actual 9/30/2009	(4) 2009 Estimated Year-End	(5) 2010 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$24,372	$20,305	$24,372	$24,372	$20,305	100.0	83.3
Total Revenues - Srv Unt 699	$24,372	$20,305	$24,372	$24,372	$20,305	100.0	83.3

Police

031 Police
152 Police Grants
333 Law and Justice Capital

POLICE

2010 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 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

PERFORMANCE STATISTICS

Investigation	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Part I Crimes Against Property Cleared	1,210	1,250	1,275
Part I Crimes Against Persons Cleared	889	930	950
Preventative Patrol			
Service Requests Received	54,374	57,120	58,000
Traffic Accidents Reported	2,178	2,109	2,100
Officers Per 1,000 Population	1.64	1.34	1.29
UCR Part I Arrests	1,118	1,088	1,100
All Other Arrests (except Traffic)	3,771	3,405	3,500
Traffic Violations Cited	17,559	16,430	16,000
Police Support Services			
Commissioned Police Officers	110	116	114
Case Numbered Events Processed	21,497	21,260	22,000
Infraction Citations Processed	14,008	12,807	12,500
Property Received	8,832	7,837	8,000
Property Disposed Of	1,783	900	1,100
Events Requiring Services	54,374	57,120	58,000
Detention Services			
Misdemeanor Arrests	4,889	4,505	4,500
Misdemeanor Commitments	823	768	800
Total Prisoner Days Served (excluding contract jails)	25,644	23,213	23,200
Average Cost Per Prisoner Per Day Wapato Jail (1)	45.27	52.21	54.30
Average Cost Per Prisoner Per Day Toppenish Jail (1)	44.38	45.06	46.87
Average Cost Per Prisoner Per Day Sunnyside Jail (1)	43.30	44.55	46.34
Average Cost Per Prisoner Per Day (Yakima County DOC) (2)	86.78	94.67	97.51
Electronic Home Monitoring Average Cost Per Monitored Individual Per Day (3)	11.77	13.40	13.40
Parking Facilities			
Parking Citations Issued	2,844	3,147	3,300
Unmetered Space Available – Downtown Business District	930	930	930
Spaces Available City Lots	410	410	410

(1) Includes daily incarceration rate plus medical costs
(2) Average cost per day of Yakima County DOC includes daily incarceration rates including medical cost and includes fractionalization of cost with other agencies.
(3) Electronic Home Monitoring has returned a modest profit since 2009.

AUTHORIZED PERSONNEL

Class Code	Position Title	2009 Actual	2010 Amended Budget	2011 Proposed Budget
1190	Police Chief	1.00	1.00	1.00
1281	Deputy Police Chief (1)	1.00	1.00	0.00
1434	Case Specialist	1.00	1.00	1.00
6121	Police Officer (2)	107.00	111.00	106.00
6122	Police Officer (Lateral) (2)	3.00	5.00	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
6211	Evidence Technician (3)	0.00	0.00	1.00
6212	Assistant Evidence Technician (4)	1.00	1.00	0.00
6221	Corrections Officer (5)	11.00	11.00	10.00
6235	Corrections Administrative Specialist	1.00	1.00	1.00
6252	Police Services Specialist I (6)	20.00	16.00	16.00
6253	Police Services Specialist II	3.00	4.00	4.00
6265	Crime & Intelligence Analyst (7)	0.00	0.00	1.00
6610	Parking Enforcement Officer	1.00	1.00	1.00
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 (6)	4.00	2.00	2.00
11720	Corrections Sergeant	3.00	3.00	3.00
11730	Forensic Supervisor (3)	1.00	1.00	0.00
11740	Crime & Intelligence Analyst Supervisor (7)	1.00	1.00	0.00
13601	Building Superintendent (8)	1.00	1.00	0.00
Total Personnel		**188.00**	**189.00**	**180.00**

(1) Deputy Police Chief position eliminated
(2) 2010: 1 vacant position eliminated, 7 positions added funded by COPS grant. 2011: 5 vacant positions eliminated. 2 of these positions are funded by Transit (364) and / or Fire (032).
(3) Forensic Supervisor position downgraded to Evidence Technician
(4) Assistant Evidence Technician eliminated
(5) 1 Corrections Officer position eliminated
(6) 3 Police Services Specialist positions and 2 Police Services Supervisor positions eliminated in 2010 for cost containment.
(7) Crime and Intelligence Analyst Supervisor position downgraded to Crime and Intelligence Analyst.
(8) Building Superintendent position eliminated upon retirement in 2011. Responsibilities are to be covered by City Hall Superintendent.

BUDGET SUMMARY

Dept 031 Police Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
103 Criminal Justice Sales Tax .3% Inc	$1,162,260	$1,270,486	$509,218	$1,208,951	$1,168,912	92.0	96.7
104 Byrne Grant / Great Program	131,883	107,540	35,079	57,731	26,551	24.7	46.0
112 Investigation	2,636,734	2,449,104	2,079,397	2,833,233	2,689,745	109.8	94.9
113 Preventive Patrol	9,077,715	9,235,082	6,995,583	9,338,596	9,470,738	102.6	101.4
114 Police Support Services	1,374,974	1,208,747	772,949	1,058,979	1,055,324	87.3	99.7
115 Detention Services	1,494,897	1,527,911	1,078,474	1,466,474	1,449,586	94.9	98.9
117 Police Special Operations	2,864,281	2,686,420	2,075,971	2,837,758	2,742,284	102.1	96.6
119 Administration	3,994,857	4,272,156	2,511,299	3,216,446	3,137,138	73.4	97.5
323 Parking Facilities	92,282	102,193	69,024	95,307	94,982	92.9	99.7
Total Expenditures	$22,829,884	$22,859,639	$16,126,994	$22,113,475	$21,835,261	95.5	98.7

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries And Wages	$14,436,183	$14,644,592	$10,721,824	$14,554,285	$14,156,861	96.7	64.8
200 Personnel Benefits	3,525,093	3,543,785	2,589,661	3,543,872	3,518,929	99.3	16.1
Sub-Total Salaries and Benefits	17,961,276	18,188,376	13,311,485	18,098,157	17,675,790	97.2	81.0
300 Supplies	808,775	761,000	551,844	795,972	816,500	107.3	3.7
400 Other Services And Charges	1,323,977	1,151,947	937,330	1,264,431	1,335,203	115.9	6.1
500 Intergov Srvcs / Other Interfund	2,453,765	2,472,200	1,040,222	1,668,800	1,713,068	69.3	7.9
600 Capital Outlays	9,600	1	0	0	1	100.0	0.0
900 Interfund Payment For Services	272,491	286,115	286,115	286,115	294,698	103.0	1.4
Total Expenditures	$22,829,884	$22,859,639	$16,126,994	$22,113,475	$21,835,261	95.5	100.0

EXPLANATORY NARRATIVE

The impact of the budget reductions for the 2011 budget from actual expenditures in 2009 and estimated expenditures in 2010 involve primarily Service Units 103 – Criminal Justice Sales Tax .3%, 114 – Police Support Services and 119 – Police Administration.

The reductions in Service Unit 103 are entirely a function of reduced Sales Tax Revenues being realized by the City. (See Citywide Summary.) Reductions were made to Jail Costs which are discussed with Service Unit 119.

Service Unit 112 – Investigation has been reduced by the proposed elimination of the Assistant Evidence Technician position and the downgrading of the Forensic Supervisor to Evidence Technician/Senior Evidence Technician.

Service Unit 114 – Police Support Services was reduced in 2010 in anticipation of a new records management system which will be implemented in January 2011.

Service Unit 119 – Administration has been reduced in salary costs for the elimination of the vacant Deputy Chief position and the downgrade of the Crime Analyst Supervisor to Crime Analyst. Jail costs have been reduced significantly due to cooperative efforts by the Prosecutor's office in timely arraignments and use of Home Monitoring.

Salary Distribution (By Service Unit)

Service Unit	2009 Actual	2010 Amended Budget	2010 Year End Estimate	2011 Proposed Budget	2010 Budget vs. 2011 Budget	2011 Budget vs. 2010 Est. Actual
103	$388,980	$461,963	$455,949	$472,731	2.3%	3.7%
112	1,911,406	1,798,509	2,031,347	1,968,872	9.5%	(3.1%)
113	6,163,894	6,439,183	6,273,139	6,486,023	0.7%	3.4%
114	940,121	807,802	699,884	699,174	(13.4%)	(0.1%)
115	787,779	833,190	782,699	794,389	(4.7%)	1.5%
104/117	2,062,889	2,015,276	2,036,624	1,951,369	(3.2%)	(4.2%)
119	544,024	847,318	548,912	409,283	(51.7%)	(25.4%)
323	58,607	61,360	60,276	57,855	(5.7%)	(4.0%)
Total	$12,857,700	$13,264,601	$12,888,830	$12,839,696	(3.2%)	(0.4%)

Service Unit 103 – Criminal Justice Sales Tax 0.3% Increase.....Acting Captain Gary Belles

This service unit is used to separately track expenditures paid from the .3% Criminal Justice Sales Tax Revenue that is allocated to the Police Department. Generally, expenditures in this service unit would otherwise be paid from 113 – Patrol or 119 – Administration (Jail costs). See the Budget Forecast, Section II, Revenue Trends for a more detailed explanation of this source of revenue.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$388,980	$461,963	$343,620	$455,949	$472,731	102.3	103.7
120 Overtime	99,277	110,000	53,089	90,000	90,000	81.8	100.0
130 Special Pay	16,096	19,174	11,548	17,283	17,680	92.2	102.3
140 Retirement/Termination Cashout	885	0	0	0	0	*	*
Total	505,238	591,136	408,257	563,232	580,411	98.2	103.1
200 Personnel Benefits							
200 Personnel Benefits	100,456	113,332	86,742	115,761	118,323	104.4	102.2
280 Clothing and Miscellaneous	14,717	17,636	1,501	17,636	17,636	100.0	100.0
Total	115,173	130,968	88,243	133,397	135,959	103.8	101.9
300 Supplies							
310 Office and Operating Supplies	4,794	5,000	1,327	5,000	5,000	100.0	100.0
320 Fuel Consumed	86,985	60,000	928	60,000	60,000	100.0	100.0
350 Small Tools and Equipment	25,226	25,000	3,141	25,000	25,000	100.0	100.0
Total	$117,004	$90,000	$5,396	$90,000	$90,000	100.0	100.0

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
400 Other Services and Charges							
410 Professional Services	$5,363	$5,000	$0	$5,000	$5,000	100.0	100.0
420 Communications	0	2,060	0	0	0	0.0	*
430 Transportation / Training	1,400	6,000	0	0	0	0.0	*
490 Miscellaneous	0	6,000	0	0	0	0.0	*
Total	6,763	19,060	0	5,000	5,000	26.2	100.0
510 Intergovernment Professional Svc	411,107	432,000	0	410,000	350,000	81.0	85.4
960 Interfund Insurance Services	6,973	7,322	7,322	7,322	7,542	103.0	103.0
Total Expenditures – Service Unit 103	$1,162,260	$1,270,486	$509,218	$1,208,951	$1,168,912	92.0	96.7

Account 110 Salaries and Wages – In accordance with management directive, salaries are "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2010 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 2011 and provides for a cost of living adjustment for Police Officers and Sergeants.

Account 120 Overtime – The functions that regularly require overtime are court testimony, shift coverage to maintain minimum shift staffing, and completion of required reports prior to days off. Overtime containment measures are in effect.

Account 130 Special Pay – 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.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 9%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The Law Enforcement Officers and Firefighter (LEOFF) retirement contributions were unchanged.

Account 280 Uniforms / Clothing – line pays for uniforms, equipment and uniform cleaning expenses for officers.

Account 310 Office and Operating Supplies – This line item accounts for supply purchases such as ammunition, taser cartridges, and other operating supplies for officers. Additionally, this line pays for some lab/investigative supplies for fingerprinting and evidence collection.

Account 320 Fuel Consumed – 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.

Account 350 Small Tools and Equipment – 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 accounts for expenses related to fit for duty evaluations and other professional service needs.

Account 420 Communications – These funds primarily pay for cellular phone and e-mail services for officers.

Account 430 Transportation / Training – 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 2010 is lower than what was budgeted.

Account 490 Miscellaneous – This account pays training registration fees. Due to cost containment measures, out of town training has been restricted and the year end estimate for 2010 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.

Account 960 Interfund Insurance Services – This expense is this service unit's share of the risk management fund.

Service Unit 104 – GREAT (Gang Resistance Education and Training) Program ..... Captain Jeff Schneider

This service unit funded one position, through the Byrne Second Chance Yakima Federal Grant and for that reason was tracked in a separate service unit. New grant funding has not become available. However, the Department recognizes the benefits of the GREAT program in our current initiative against gangs, and has continued to fund the program through General Fund revenues. Most gang related activities were conducted in Service Unit 117, Special Operations during 2010. Accordingly the remainder of this service unit will be combined into Service Unit 117 beginning in 2011.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$96,895	$81,279	$27,295	$44,888	$19,988	24.6	44.5
120 Overtime	6,876	5,000	461	748	1,000	20.0	133.7
130 Special Pay	1,771	1,475	520	854	371	25.2	43.5
Total	105,542	87,754	28,276	46,490	21,360	24.3	45.9
200 Personnel Benefits	23,600	19,787	6,803	11,241	5,192	26.2	46.2
310 Office And Operating Supplies	2,741	0	0	0	0	*	*
Total Expenditures – Service Unit 104	$131,883	$107,540	$35,079	$57,731	$26,551	24.7	46.0
Revenues							
330 Intergovernmental Revenues	($9,000)	$0	$0	$0	$0	*	*
360 Miscellaneous Revenues	3,533	0	2,450	2,450	0	*	0.0
Total Revenues – Service Unit 104	($5,468)	$0	$2,450	$2,450	$0	*	0.0

Service Unit 112 – Investigation ..... **Captain Greg Copeland**

This service unit is responsible for the investigative functions of the Police Department, with emphasis on violent crime and crime against persons.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$1,911,406	$1,798,509	$1,498,252	$2,031,347	$1,968,872	109.5	96.9
120 Overtime	139,358	100,000	87,076	133,557	100,000	100.0	74.9
130 Special Pay	74,055	69,684	56,654	78,442	78,227	112.3	99.7
140 Retirement / Termination Cashout	5,927	12,000	40,939	52,939	12,000	100.0	22.7
Total	2,130,745	1,980,192	1,682,921	2,296,285	2,159,098	109.0	94.0
200 Personnel Benefits							
200 Personnel Benefits	468,550	431,111	369,315	502,448	491,647	114.0	97.9
280 Clothing and Miscellaneous	27,350	28,000	21,800	28,000	28,000	100.0	100.0
Total	495,900	459,111	391,115	530,448	519,647	113.2	98.0
400 Other Services and Charges							
410 Professional Services	9,959	6,000	4,434	6,500	10,000	166.7	153.9
480 Repairs and Maintenance	130	3,800	928	0	1,000	26.3	*
Total	10,089	9,800	5,361	6,500	11,000	112.2	169.2
Total Expenditures – Service Unit 112	$2,636,734	$2,449,104	$2,079,397	$2,833,233	$2,689,745	109.8	94.9
Revenues							
320 Licenses and Permits	$14,741	$15,000	$10,091	$15,000	$15,000	100.0	100.0
330 Intergovernmental Revenues	-6,204	0	0	0	0	*	*
340 Charges for Goods and Services	31,191	25,500	22,314	30,500	26,500	103.9	86.9
Total Revenues – Service Unit 112	$39,728	$40,500	$32,405	$45,500	$41,500	102.5	91.2

Account 110 Salaries and Wages – In accordance with management directive, salaries are "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2010 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 2011 and provides for a cost of living adjustment for Police Officers and Sergeants. This Service Unit is served with 25 positions.

Account 120 Overtime – 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 – This account pays for negotiated premiums such as special investigator pay and bilingual pay.

Account 140 Retirement / Termination Cashout – This account is used to cover the contractually mandated annual leave and retirement cashouts.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 9%, and unemployment insurance of 25%; along with the normal roll-ups related to

base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The Law Enforcement Officers and Firefighter (LEOFF) retirement contributions were unchanged.

Account 280 Clothing – 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 – This line covers special investigations expenses, such as informant fees, specialized investigative equipment and travel expenses for prisoner transports for suspects in major crimes.

Account 480 Repairs and Maintenance – This line pays for the service, repairs and maintenance of various equipment such as dictation equipment in the detective division. Although this is a small account, there was a substantial decrease in the 2011 budget as the department has been moving toward a consolidated document management system and has experienced a decrease in replacement and repairs of individual printers as a result of this program.

Revenues – Revenues consist of primarily the issuance of permits and charges for miscellaneous services such as fingerprint services and accident report copies.

Service Unit 113 – Preventive Patrol.....Acting Captain Gary Belles

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. The Traffic Unit was incorporated into the Patrol Division in 2010. Service Unit 105 was consolidated into this service unit in 2010 as both Service Units serve similar functions.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$6,163,894	$6,439,183	$4,676,918	$6,273,139	$6,486,023	100.7	103.4
120 Overtime	498,214	425,000	385,227	515,681	450,000	105.9	87.3
130 Special Pay	173,989	183,702	126,941	174,968	177,726	96.8	101.6
140 Retirement/Termination Cashout	33,058	20,000	47,162	67,162	20,000	100.0	29.8
Total	6,869,155	7,067,885	5,236,248	7,030,950	7,133,748	100.9	101.5
200 Personnel Benefits							
200 Personnel Benefits	1,528,854	1,551,424	1,160,476	1,569,337	1,603,942	103.4	102.2
280 Clothing and Miscellaneous	127,350	121,048	72,211	121,048	121,048	100.0	100.0
Total	1,656,204	1,672,472	1,232,687	1,690,385	1,724,990	103.1	102.1
300 Supplies							
310 Office and Operating Supplies	0	1,000	0	0	1,000	100.0	*
320 Fuel Consumed	221,825	221,500	264,968	300,000	300,000	135.4	100.0
350 Small Tools And Equipment	25,624	27,000	17,905	18,771	19,000	70.4	101.2
Total	247,449	249,500	282,873	318,771	320,000	128.3	100.4
400 Other Services and Charges							
410 Professional Services	3,337	500	8,140	10,000	3,000	600.0	30.0
450 Operating Rentals and Leases	22,632	30,000	17,646	19,490	20,000	66.7	102.6
480 Repairs and Maintenance	269,337	214,725	217,990	269,000	269,000	125.3	100.0
Total	295,307	245,225	243,775	298,490	292,000	119.1	97.8
640 Machinery And Equipment	9,600	0	0	0	0	*	*
Total Expenditures – Service Unit 113	$9,077,715	$9,235,082	$6,995,583	$9,338,596	$9,470,738	102.6	101.4

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
310 Taxes	$917,935	$926,000	$654,565	$869,000	$869,000	93.8	100.0
330 Intergovernmental Revenues	374,651	377,440	222,866	323,265	297,000	78.7	91.9
340 Charges For Goods And Services	1,811	0	1,848	1,850	0	*	0.0
350 Fines And Forfeits	1,563,325	1,636,700	1,208,152	1,634,266	1,636,200	100.0	100.1
360 Miscellaneous Revenues	7,709	0	0	0	0	*	*
390 Other Financing Sources	145	1,000	0	1,000	1,000	100.0	100.0
Total Revenues – Service Unit 113	$2,865,576	$2,941,140	$2,087,431	$2,829,381	$2,803,200	95.3	99.1

Account 110 Salaries and Wages – In accordance with management directive, salaries are "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2010 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 2011 and provides for a cost of living adjustment for Police Officers and Sergeants. There are 82 positions in this service unit

Account 120 Overtime – The functions that regularly require overtime are shift coverage to maintain minimum shift staffing, court testimony, and completing required report prior to days off. Special events such as cruise nights, parades, rallies, and marches also contribute to the overtime expenses in this service unit, as Patrol is frequently called upon to maintain order at these events. Overtime containment measures are in effect.

Account 130 Special Pay – This account pays for negotiated premiums such as shift differential pay, education incentive and bilingual pay.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 9%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The Law Enforcement Officers and Firefighter (LEOFF) retirement contributions were unchanged.

Account 280 Clothing and Miscellaneous – This line provides uniforms, dry cleaning and alterations to patrol uniforms.

Account 310 Office and Operating Supplies – 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. Due to cost containment measures, it has been eliminated in 2011.

Account 320 Fuel Consumed – This supply line accounts for the major portion of the fuel consumption for the police fleet, additional fuel expenses are budgeted in service unit 103 Criminal Justice Sales Tax. Fuel expenditures in 2010 exceeded the budget due in part to several emphasis patrols throughout the year that had more patrol vehicles in service at times.

Account 350 Small Tools and Equipment – This line accounts for K-9 equipment, veterinary services, and other related expenses, as well as SWAT equipment. The funds budgeted for SWAT was reallocated from the 119 Service Unit so that the expenses could be tracked more effectively.

Account 410 Professional Services – The account funds professional evaluations such as fit-for-duty evaluations.

Account 450 Operating Rentals and Leases – This account funds the lease of our airport substation, 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 – This account funds fleet maintenance. The 2010 expenditure increased due to the aging of the fleet, and is expected to continue to increase in 2011 due to the extremely limited number of fleet replacement vehicles budgeted.

Revenues – Revenues consist of Traffic fines and penalties, Gambling Tax from local Bingo, Pull Tabs, Card and Amusement games. Other revenue sources are reimbursements from special events and programs such as the School Resource Officer program and the Central Washington State Fair.

SERVICE UNIT 114 – POLICE SUPPORT SERVICES ..... SUPERVISOR SHERRY MURPHY

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.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$940,121	$807,802	$502,351	$699,884	$699,174	86.6	99.9
120 Overtime	59,922	50,000	54,329	63,634	65,000	130.0	102.2
130 Special Pay	6,654	25,247	3,615	4,980	4,500	17.8	90.4
140 Retirement / Termination Cashout	12,323	14,500	408	408	0	0.0	0.0
Total	1,019,019	897,549	560,704	768,906	768,674	85.6	100.0
200 Personnel Benefits	323,510	276,698	191,400	258,447	252,847	91.4	97.8
300 Supplies							
310 Office and Operating Supplies	500	500	0	500	500	100.0	100.0
350 Small Tools and Equipment	2,783	4,000	3,031	2,270	4,000	100.0	176.2
Total	3,283	4,500	3,031	2,770	4,500	100.0	162.5
400 Other Services and Charges							
450 Operating Rentals and Leases	26,996	27,000	16,025	27,364	27,804	103.0	101.6
480 Repairs and Maintenance	2,166	3,000	1,789	1,492	1,500	50.0	100.5
Total	29,162	30,000	17,814	28,856	29,304	97.7	101.6
TOTAL EXPENDITURES – SERVICE UNIT 114	$1,374,974	$1,208,747	$772,949	$1,058,979	$1,055,324	87.3	99.7
Revenues							
360 Miscellaneous Revenues	$16,086	$0	$0	$0	$0	*	*
TOTAL REVENUES – SERVICE UNIT 114	$16,086	$0	$0	$0	$0	*	*

Account 110 Salaries and Wages – In accordance with management directive, salaries are "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2010 adjustments, and / or an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – The functions that regularly require overtime are shift coverage and serious backlogs of data entry. Other divisions of the department are not able to function unless police reports are entered into the Records Management System. Reduced staffing in this unit has made shift coverage challenging and at times has created a backlog of over 1000 police reports to be entered. Overtime has been used to remedy this backlog, but has been authorized judiciously. Overtime containment measures are in effect.

Account 130 Special Pay – This line provides bilingual and other differential pay to service unit employees.

Account 140 Retirement / Termination Cashout – This account is used to cover the contractually mandated retirement cashouts.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – This line pays for expenses of the Explorer post.

Account 350 Small Tools and Equipment – 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 – This line covers photocopier leases, but also encompasses the state mandated costs to use the ACCESS system for criminal records. The Department has been advised there will be an increase in the mandated ACCESS fees effective July 2011.

Account 480 Repairs and Maintenance – This account covers the maintenance contracts on the office equipment in this division, and also provides for any repairs needed to the equipment. As seen in SU 112, there is a reduction to this account due to the efficiencies gained in the consolidated document management model the department is using.

Service Unit 115 – Detention Services ..... Captain Jeff Schneider

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.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$787,779	$833,190	$581,782	$782,699	$794,389	95.3	101.5
120 Overtime	78,443	70,000	64,813	84,248	70,000	100.0	83.1
130 Special Pay	5,393	10,400	675	10,400	10,400	100.0	100.0
140 Retirement/Termination Cashout	5,699	0	2,811	2,811	0	*	0.0
Total	877,314	913,590	650,081	880,158	874,789	95.8	99.4
200 Personnel Benefits	283,399	300,021	208,844	279,081	272,497	90.8	97.6
300 Supplies							
310 Office and Operating Supplies	197,979	187,500	119,404	168,203	165,000	88.0	98.1
350 Small Tools and Equipment	853	1,000	0	1,000	1,000	100.0	100.0
Total	198,831	188,500	119,404	169,203	166,000	88.1	98.1
400 Other Services and Charges							
410 Professional Services	134,343	125,000	99,563	136,867	135,000	108.0	98.6
490 Miscellaneous	1,011	800	583	1,166	1,300	162.5	111.5
Total	135,354	125,800	100,145	138,033	136,300	108.4	98.7
Total Expenditures – Service Unit 115	$1,494,897	$1,527,911	$1,078,474	$1,466,474	$1,449,586	94.9	98.9
Revenues							
330 Intergovernmental Revenues	$44,561	$0	$10,848	$10,848	$10,000	*	92.2
340 Charges for Goods and Services	168,778	180,000	128,054	182,000	182,000	101.1	100.0
Total Revenues – Service Unit 115	$213,339	$180,000	$138,902	$192,848	$192,000	106.7	99.6

Account 110 Salaries and Wages – In accordance with management directive, salaries are "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2010 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 2011 and provides for a cost of living adjustment for Police Officers and Sergeants.

Account 120 Overtime – The functions that require overtime in this unit are prisoner transports and shift staffing. 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, however, the city jail has had one vacant position for most of 2010, and has another vacant position as of August 2010. Minimum shift staffing is required for both corrections officer and inmate safety. These vacant positions have frequently needed to be filled by hiring overtime throughout the year.

Account 130 Special Pay – This line is covers negotiated special pay premiums.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 9%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The Law Enforcement Officers and Firefighter (LEOFF) retirement contributions were unchanged.

Account 310 Office and Operating Supplies – This line pays for food and other supplies for inmates.

Account 350 Small Tools and Equipment – This line purchases small office equipment for use in the jail.

Account 410 Professional Services – This account is for the medical services contract.

Account 490 Miscellaneous – This account pays for printing expenses in the Home Detention division.

Revenues – Revenues consist of Electronic Home Monitoring fees and inmate vending machine receipts. Some income is expected from Union Gap Jail housing contract.

SERVICE UNIT 117 – SPECIAL OPERATIONS ..... LIEUTENANT TOM FOLEY

This unit oversees the Pro Active Team, Gang Enforcement Team, , Transit Officer, School Resource Officers, Community Services, Police Athletic League, Training Divisions and the GREAT program Special Operations in 2011 will also oversee the Safe Streets Task Force, a cooperative partnership with federal and local law enforcement agencies to target violent criminals.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$1,965,994	$1,933,997	$1,461,806	$1,991,736	$1,931,381	99.9	97.0
120 Overtime	284,126	170,000	194,785	261,000	130,000	76.5	49.8
130 Special Pay	57,965	65,592	44,060	67,815	69,582	106.1	102.6
140 Retirement / Termination Cashout	6,787	8,400	0	8,400	8,400	100.0	100.0
Total	2,314,872	2,177,989	1,700,651	2,328,951	2,139,363	98.2	91.9
200 Personnel Benefits	474,091	456,931	358,348	482,493	478,646	104.8	99.2
300 Supplies							
310 Office and Operating Supplies	6,452	5,000	1,912	6,306	25,000	500.0	396.5
350 Small Tools and Equipment	795	7,500	0	0	5,000	66.7	*
Total	7,247	12,500	1,912	6,306	30,000	240.0	475.7
400 Other Services and Charges							
410 Professional Services	50,533	25,000	0	0	75,000	300.0	*
430 Transportation/Training	1,319	0	0	0	0	*	*
440 Advertising	13,575	7,000	13,586	17,733	17,000	242.9	95.9
450 Operating Rentals and Leases	2,644	2,000	1,474	2,275	2,275	113.7	100.0
490 Miscellaneous	0	5,000	0	0	0	0.0	*
Total	68,071	39,000	15,059	20,008	94,275	241.7	471.2
TOTAL EXPENDITURES – SERVICE UNIT 117	$2,864,281	$2,686,420	$2,075,971	$2,837,758	$2,742,284	102.1	96.6
Revenues							
330 Intergovernmental Revenues	$332,072	$265,000	$169,536	$307,373	$185,000	69.8	60.2
TOTAL REVENUES – SERVICE UNIT 117	$332,072	$265,000	$169,536	$307,373	$185,000	69.8	60.2

Account 110 Salaries and Wages – In accordance with management directive, salaries are "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2010 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 2011 and provides for a cost of living adjustment for Police Officers and Sergeants.

Account 120 Overtime – Because of the diverse nature of this unit, causes for overtime vary greatly. Gang and Pro-Active units were tasked with gang emphasis patrols earlier in the year, contributing to the overtime expense in this division. However, other units in the division, such as SRO's, GREAT, and Community Services, frequently adjust their schedules to contribute to overtime containment.

Account 130 Special Pay – This line item includes negotiated special pay premiums tied directly to salaries and therefore tied to the anticipated increase.

Account 140 Retirement / Termination Cashout – This account is used to cover the contractually mandated annual leave and retirement cashouts.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 9%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The Law Enforcement Officers and Firefighter (LEOFF) retirement contributions were unchanged.

Account 310 Office and Operating Supplies – This line is for program supplies for the services unit and the supplies used primarily in the PAL office.

Account 350 Small Tolls and Equipment – This account provides for tasers, radars, and other small equipment needs of the division. Cost containment measures have resulted in savings for this account.

Account 410 Professional Services – This account was used to fund training program where outside trainers are used for various law enforcement training programs. Other agencies participated and paid to attend these trainings, which helped to offset the expenses. This assisted us in reducing our travel and training expenses by being able to train several officers locally rather than sending one or two officers out of area to be trained. However, we have seen these training opportunities decline in the past year, so this budget line has been reduced to zero for 2010 and 2011. In 2011, this account will fund the Gang Free Initiative Coordinator contract.

Account 440 Advertising – 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 – This line pays for the lease on a photocopier at the PAL Center.

Account 490 Miscellaneous – This line provides for printing of materials for Community Services.

Revenues – Revenues consist of reimbursements of overtime from the Washington State Traffic Safety Commission for special emphasis overtime and safety equipment, from the Yakima

County for the Violent Crimes Task Force officer, and some income from seizures/property forfeitures from the Gang and Pro Active Units. Some residual Police grant revenue (Byrne Justice Grant) is still reported in this service unit. Future grant revenues are reported in Fund 152.

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.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages	$544,024	$847,318	$384,011	$548,912	$409,283	48.3	74.6
110 Salaries and Wages	9,839	12,000	8,407	11,224	10,000	83.3	89.1
120 Overtime	348	6,262	267	1,101	356	5.7	32.4
130 Special Pay	0	0	16,592	16,592	0	*	0.0
Total	554,211	865,581	409,278	577,829	419,640	48.5	72.6
200 Personnel Benefits							
200 Personnel Benefits	125,457	197,570	91,926	129,551	100,561	50.9	77.6
280 Clothing and Miscellaneous	8,341	10,000	5,729	8,971	10,000	100.0	111.5
Total	133,798	207,570	97,655	138,522	110,561	53.3	79.8
300 Supplies							
310 Office and Operating Supplies	195,260	180,000	106,316	173,922	170,000	94.4	97.7
350 Small Tools and Equipment	36,958	35,000	32,912	35,000	35,000	100.0	100.0
Total	232,218	215,000	139,227	208,922	205,000	95.4	98.1
400 Other Services and Charges							
410 Professional Services	181,559	106,000	142,682	174,175	156,000	147.2	89.6
420 Communications	199,277	198,403	129,293	227,180	229,372	115.6	101.0
430 Transportation / Training	52,995	65,000	49,747	50,000	40,000	61.5	80.0
440 Advertising	2,350	3,000	2,154	3,969	4,000	133.3	100.8
450 Operating Rentals and Leases	7,165	5,000	4,920	5,890	5,890	117.8	100.0
470 Public Utility Services	180,642	153,308	130,274	186,246	196,650	128.3	105.6
480 Repairs and Maintenance	106,690	89,500	59,523	66,320	79,000	88.3	119.1
490 Miscellaneous	35,779	44,800	27,533	39,800	40,800	91.1	102.5
Total	766,456	665,011	546,124	753,580	751,712	113.0	99.8
510 Intergovernment Professional Svs	2,042,658	2,040,200	1,040,222	1,258,800	1,363,068	66.8	108.3
960 Interfund Insurance Services	265,517	278,793	278,793	278,793	287,157	103.0	103.0
Total Expenditures – Service Unit 119	$3,994,857	$4,272,155	$2,511,299	$3,216,446	$3,137,137	73.4	97.5
Revenues							
330 Intergovernmental Revenues	$25,925	$20,000	$0	$20,000	$20,000	100.0	100.0
360 Miscellaneous Revenues	6,430	0	0	0	0	*	*
Total Revenues – Service Unit 119	$32,355	$20,000	$0	$20,000	$20,000	100.0	100.0

Account 110 Salaries and Wages – In accordance with management directive, salaries are "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2010 adjustments, and / or an individual employee's merit adjustments or eligibility for longevity. There is one sergeant budgeted in this service unit who is covered by the YPPA labor agreement, which extends through 2011 and provides for a cost of living adjustment for Police Officers and Sergeants.

Account 120 Overtime – Staff in this division range from commissioned command staff members to non-commissioned office and building support staff. Overtime in this service unit is primarily due to time sensitive assignments such as payroll completion and urgent facilities repairs. Overtime containment measures have been in effect for this service unit throughout 2010.

Account 130 Special Pay – 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 personnel benefit accounts include rate increases for medical insurance of about 9%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The Law Enforcement Officers and Firefighter (LEOFF) retirement contributions were unchanged.

Account 280 Miscellaneous Benefits – This line pays for pre-employment physicals for police officer applicants. The Department was awarded the COPS Hiring Recovery Program grant and filled 7 positions in 2010 that required pre-employment physicals.

Account 310 Office and Operating Supplies – This line pays for office supplies, duty ammunition, training ammunition, taser cartridges, and other necessary operating items. These accounts have been closely monitored throughout the year to contain costs.

Account 350 Small Tools and Equipment – These funds pay for digital cameras, weapons and other small equipment items.

Account 410 Professional Services – 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 – This account provides for wireless communication costs, telephone services and postage. This reflects increased costs based on the need for more secure communications within the department and expanding the cellular phone system to accommodate those needs. Cellular technology was also implemented into the patrol fleet computer systems with a resulting increase in communications expense.

Account 430 Transportation / Training – 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 – This line covers advertising, such as bid calls and recruitment.

Account 450 Operating Rentals and Leases – This line covers lease of copiers for the administration division.

Account 470 Public Utility Services – 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 – This line pays for repair and maintenance of all facilities connected with the police department operations.

Account 490 Miscellaneous – 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 – 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 – This is the Police Department's contribution to the Risk Management Fund.

Revenues – – Some grant revenue from the State Criminal Alien Assistance Program is recognized in this Service Unit.

SERVICE UNIT 323 – PARKING FACILITIES .....ACTING CAPTAIN GARY BELLES

This service unit is responsible for parking enforcement within the City of Yakima.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$58,607	$61,360	$44,454	$60,276	$57,855	94.3	96.0
120 Overtime	944	1,000	391	541	1,000	100.0	184.8
130 Special Pay	535	557	564	667	923	165.8	138.4
Total	60,087	62,916	45,409	61,484	59,778	95.0	97.2
200 Personnel Benefits	19,418	20,226	14,565	19,859	18,591	91.9	93.6
310 Office and Operating Supplies	0	1,000	0	0	1,000	100.0	*
400 Other Services and Charges							
410 Professional Services	35	250	8	16	250	100.0	1562.5
420 Communications	543	1,168	350	606	1,000	85.6	165.0
470 Public Utility Services	12,192	16,632	8,692	13,342	14,363	86.4	107.7
480 Repairs And Maintenance	6	0	0	0	0	*	*
Total	12,777	18,050	9,050	13,964	15,613	86.5	111.8
TOTAL EXPENDITURES – SERVICE UNIT 323	$92,282	$102,193	$69,024	$95,307	$94,982	92.9	99.7
Revenues							
350 Fines and Forfeits	$68,268	$100,000	$78,544	$100,000	$100,000	100.0	100.0
360 Miscellaneous Revenues	64	150	186	150	150	100.0	100.0
TOTAL REVENUES – SERVICE UNIT 323	$68,332	$100,150	$78,730	$100,150	$100,150	100.0	100.0

Account 110 Salaries and Wages – In accordance with management directive, salaries are "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2010 adjustments, and / or an individual employee's merit adjustments or eligibility for longevity. The exceptions to the salary freeze are those employees operating under the Yakima Police Patrolman's Association (YPPA). The YPPA labor agreement extends through 2011 and provides for a cost of living adjustment for Police Officers and Sergeants. 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.

Account 120 Overtime – Overtime in this service unit is primarily due to the employees with ancillary parking duties. Very little overtime is paid out of this account.

Account 130 Special Pay – 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 – The personnel benefit accounts include rate increases for medical insurance of about 9%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The Law Enforcement Officers and Firefighter (LEOFF) retirement contributions were unchanged.

Account 310 Office and Operating Supplies – This account pays for marking chalk and paint to maintain city parking lots.

Account 410 Professional Services – This fund pays for collection services for unpaid parking tickets, and also provides access to vehicle registrations.

Account 420 Communications – This account provides for postage costs.

Account 470 Public Utility Services – This line item includes use fees to utilities and other governmental departments.

Revenues – Revenues consist of parking fines.

POLICE GRANTS – 152

POLICE CHIEF **SAM GRANATO**

DEFINITION

This fund was initially created in 2010 to account for Police Grants. Grant funded activities tend to generate inconsistent streams of revenue, reimbursements and expenditures which are better managed outside of the General Fund. Although not a "grant" by definition, the revenue generated by seizures of property and cash from drug-related cases involve use and accounting restrictions similar to grant funds. Therefore, such revenues are accounted for with their respective expenditures in this fund.

The following service units comprise this department:

SERVICE UNIT 112 – INVESTIGATION
SERVICE UNIT 113 – PREVENTIVE PATROL
SERVICE UNIT 117 – POLICE SPECIAL OPERATIONS
SERVICE UNIT 131 – PROSECUTION
SERVICE UNITS 699 – GENERAL REVENUES

BUDGET SUMMARY

DEPT 152 POLICE GRANTS EXPENDITURE SUMMARY BY SERVICE UNIT	(1) 2009 ACTUAL	(2) 2010 AMENDED BUDGET	(3) 2010 ACTUAL 9/30/2010	(4) 2010 ESTIMATED YEAR-END	(5) 2011 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % CHNG FROM 4 TO 5
112 Investigation	$0	$147,408	$198,827	$260,071	$165,400	112.2	63.6
113 Preventive Patrol	0	558,019	162,744	306,623	578,555	103.7	188.7
117 Police Special Operations	99,575	482,209	214,000	382,278	228,789	47.5	59.9
131 Prosecution	0	92,032	52,687	92,032	110,385	119.9	119.9
TOTAL EXPENDITURES	$99,575	$1,279,668	$628,258	$1,041,004	$1,083,129	84.6	104.1
REVENUE SUMMARY BY SERVICE UNIT							
112 Investigation	$316,993	$135,000	$217,443	$292,910	$316,666	234.6	108.1
113 Preventive Patrol	0	558,019	127,474	306,623	575,628	103.2	187.7
117 Police Special Operations	80,525	482,209	236,948	336,767	208,789	43.3	62.0
699 General Revenues	0	224,000	297,944	297,944	193,240	86.3	64.9
TOTAL REVENUES	$397,518	$1,399,228	$879,808	$1,234,244	$1,294,323	92.5	104.9

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$0	$582,650	$235,356	$468,661	$706,398	121.2	65.2
200 Personnel Benefits	0	150,403	55,813	92,704	162,391	108.0	15.0
Sub-Total Salaries and Benefits	0	733,053	291,168	561,366	868,790	118.5	80.2
300 Supplies	0	120,688	129,270	172,038	45,966	38.1	4.2
400 Other Services And Charges	0	303,326	148,120	187,065	142,784	47.1	13.2
500 Intergov Srvcs/Other Interfund	99,575	122,601	28,998	77,962	25,589	20.9	2.4
600 Capital Outlays	0	0	30,702	42,573	0	*	0.0
Total Expenditures	$99,575	$1,279,668	$628,258	$1,041,004	$1,083,129	84.6	100.0

AUTHORIZED PERSONNEL

The salary costs in this fund are an allocation of Police Department and Legal Department personnel. The COPS Hiring Grant funds 7.00 FTE's in the Police Department. One Prosecutor is paid from revenues generated by the Narcotics Unit. Narcotics unit overtime and other direct grant overtime is allocated to this fund as appropriate. The FTE's allocated to this fund are included with their respective General Fund sections of this narrative (031 Police and 017 Legal).

EXPLANATORY NARRATIVE

Service Unit 112 – Investigation

The Narcotics unit frequently seizes property and cash in conjunction with its crime-fighting activities. The unit also assists in federal drug investigations with such agencies as the FBI, the US Marshall's Office, DEA and others. State and federal regulations allow seized property that is ultimately legally forfeited to be used or sold by the police force(s) involved in the case. Such property and its proceeds are restricted to the purpose of fighting crime of the same nature from which it was seized. As such, the revenue from such seizures is accounted for in this fund and only expenditures meeting legal criteria for its use are charged against that revenue. Most notably, the overtime incurred by the Narcotics unit is expended in this fund. Other supplies and costs directly related to drug related crime prevention are also charged to this fund as appropriate. (See also Service Unit 131 for prosecution costs related to these cases.)

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries And Wages							
120 Overtime	$0	$75,000	$61,786	$98,150	$100,000	133.3	101.9
130 Special Pay	0	0	811	0	0	*	*
Total	0	75,000	62,597	98,150	100,000	133.3	101.9
200 Personnel Benefits	0	0	5,139	0	0	*	*
310 Office and Operating Supplies	0	21,082	40,887	71,921	14,400	68.3	20.0
410 Professional Services	0	51,326	90,205	90,000	51,000	99.4	56.7
Total Expenditures - Service Unit 112	$0	$147,408	$198,827	$260,071	$165,400	112.2	63.6

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
330 Intergovernmental Revenues	$48,394	$100,000	$39,949	$40,800	$0	0.0	0.0
360 Miscellaneous Revenues	268,599	35,000	174,308	226,899	304,000	868.6	134.0
380 Nonrevenues	0	0	3,186	25,211	12,666	*	50.2
Total Revenues - Service Unit 112	$316,993	$135,000	$217,443	$292,910	$316,666	234.6	108.1

Account 120 Overtime – Overtime in this service unit is primarily used to pay overtime to the City Narcotics Unit officers.

Account 310 Office and Operating Supplies – Items budgeted include office supplies and computer accessories.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as translation services, auction services, preparing seized vehicles for auction, etc.

Revenues – Revenues consist of seized and forfeited assets.

Service Unit 113 – Preventive Patrol

This service unit accounts for various grants of the Police Department. The COPS Hiring Recovery Program Grant funds 7 officer positions. The purpose of this Recovery Act grant is to provide police officer jobs to expand the department and / or prevent layoff thereby enhancing economic recovery. These officers backfill patrol positions for 2 officers assigned as School Resource Officers, 1 Yakima Housing Authority Officer, and 4 of the 6 positions that were eliminated in the 2010 and 2011 budgets. The grant reimburses only entry level salary and benefit costs for 3 years. Overtime and special pay for these officers is charged to the General Fund.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries and Wages	$0	$429,949	$121,035	$236,251	$436,915	101.6	184.9
120 Overtime	0	0	361	0	0	*	*
130 Special Pay	0	0	2,934	0	4,271	*	*
Total	0	429,949	124,330	236,251	441,186	102.6	186.7
200 Personnel Benefits	0	128,070	38,414	70,372	137,369	107.3	195.2
Total Expenditures - Service Unit 113	$0	$558,019	$162,744	$306,623	$578,555	103.7	188.7
Revenues							
330 Intergovernmental Revenues	$0	$558,019	$127,474	$306,623	$575,628	103.2	187.7
Total Revenues - Service Unit 113	$0	$558,019	$127,474	$306,623	$575,628	103.2	187.7

Account 110 Salaries and Wages – Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of 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 2011 and provides for a cost of living adjustment for Police Officers and Sergeants.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 9%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The Law Enforcement Officers and Firefighter (LEOFF) retirement contributions were unchanged.

Revenues – Revenues consist of COPS Hiring Recovery Program grant.

Service Unit 117 – Police Special Operations

The primary activity in this service unit is the Recovery Act Byrne Disparate Agencies Grant. The City is the fiscal agent and primary grantee of this federal award which is intended to fund youth gang prevention activities and technology and minor equipment needs for the City, County and various other cities in the Yakima Valley. This service unit also accounts for Police Department participation in County and other agency grants as well as the 2010 Justice Assistance Grant which is providing Emphasis Patrol overtime funding for 2011.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
120 Overtime	$0	$8,002	$8,001	$64,561	$83,200	1039.7	128.9
300 Supplies Y							
310 Office And Operating Supplies	0	64,606	20,845	30,190	1,066	1.7	3.5
350 Small Tools And Equipment	0	35,000	67,538	69,927	30,000	85.7	42.9
Total	0	99,606	88,383	100,117	31,066	31.2	31.0
400 Other Services And Charges Y							
410 Professional Services	0	204,000	51,787	97,065	88,934	43.6	91.6
490 Miscellaneous	0	48,000	6,129	0	0	0.0	*
Total	0	252,000	57,916	97,065	88,934	35.3	91.6
520 Intergovernment Agreements	99,575	122,601	28,998	77,962	25,589	20.9	32.8
640 Machinery And Equipment	0	0	30,702	42,573	0	*	0.0
Total Expenditures - Service Unit 117	$99,575	$482,209	$214,000	$382,278	$228,789	47.5	59.9
Revenues							
330 Intergovernmental Revenues	$80,525	$482,209	$236,948	$336,767	$208,789	43.3	62.0
Total Revenues - Service Unit 117	$80,525	$482,209	$236,948	$336,767	$208,789	43.3	62.0

Account 120 Overtime – This line primarily contains Emphasis Patrol overtime funded by the 2010 Justice Assistance Grant.

Account 310 Office and Operating Supplies – Items budgeted include office supplies and computer accessories.

Account 350 Small Tools and Equipment – This account is used for equipment replacement, and pays for items such as calculators, office furniture and computer components.

Account 410 Professional Services – This line accounts for contracts to suppress graffiti and gang activities.

Account 490 Miscellaneous – The majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and various uncategorized items.

Revenues – Revenues consist of Recovery Act Byrne Disparate Grant Program, pass-through grants from the County and other agencies, and the 2010 JAG grant.

Service Unit 131 – Prosecution

This service unit accounts for 1 FTE in the Legal Department that prosecutes the drug related crimes of the Narcotics unit. Revenue from seized and forfeited property is generated in this fund from the prosecution of these cases.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
110 Salaries And Wages	$0	$69,699	$40,428	$69,699	$82,013	117.7	117.7
200 Personnel Benefits	0	22,332	12,260	22,332	25,022	112.0	112.0
310 Office And Operating Supplies	0	0	0	0	500	*	*
400 Other Services And Charges Y							
430 Transportation/Training	0	0	0	0	1,100	*	*
490 Miscellaneous	0	0	0	0	1,750	*	*
Total	0	0	0	0	2,850	*	*
Total Expenditures - Service Unit 131	$0	$92,032	$52,687	$92,032	$110,385	119.9	119.9

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of 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 about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Service Units 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$0	$224,000	$297,944	$297,944	$193,240	86.3	64.9
Total Revenues - Service Unit 699	$0	$224,000	$297,944	$297,944	$193,240	86.3	64.9

Revenues – The numbers shown are the beginning balance for the fund.

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) 2009 ACTUAL	(2) 2010 AMENDED BUDGET	(3) 2010 ACTUAL 9/30/2010	(4) 2010 ESTIMATED YEAR-END	(5) 2011 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % CHNG FROM 4 TO 5
103 Criminal Justice Sales Tax .3% Inc	$20,723	$30,923	$20,418	$25,174	$12,000	38.8	47.7
111 Crime Prevention	843,233	470,680	340,395	518,056	332,099	70.6	64.1
124 Communications	0	500,000	181,146	500,000	500,000	100.0	100.0
518 Capital Improvement	392,874	158,000	41,466	98,000	103,000	65.2	105.1
TOTAL EXPENDITURES	$1,256,831	$1,159,603	$583,425	$1,141,230	$947,099	81.7	83.0
REVENUE SUMMARY BY SERVICE UNIT							
103 Criminal Justice Sales Tax .3% Inc	$33,000	$25,000	$17,900	$25,000	$25,000	100.0	100.0
111 Crime Prevention	712,937	349,035	120,181	337,859	159,172	45.6	47.1
124 Communications	0	500,000	286,404	500,000	500,000	100.0	100.0
645 Interfund Distribution	261,957	161,000	116,937	161,000	161,000	100.0	100.0
699 General Revenues	634,403	218,660	390,554	387,466	270,345	123.6	69.8
TOTAL REVENUES	$1,642,297	$1,253,695	$931,976	$1,411,325	$1,115,517	89.0	79.0

EXPENDITURE SUMMARY BY TYPE	(1) 2009 ACTUAL	(2) 2010 AMENDED BUDGET	(3) 2010 ACTUAL 9/30/2010	(4) 2010 ESTIMATED YEAR-END	(5) 2011 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % OF TOTAL
300 Supplies	$118,297	$319,046	$160,237	$242,413	$119,099	37.3	12.6
400 Other Services and Charges	33,615	100,000	41,506	70,000	90,000	90.0	9.5
600 Capital Outlays	764,919	625,557	284,178	668,817	523,000	83.6	55.2
900 Interfund Payment for Services	340,000	115,000	97,505	160,000	215,000	187.0	22.7
TOTAL EXPENDITURES	$1,256,831	$1,159,603	$583,425	$1,141,230	$947,099	81.7	100.0

EXPLANATORY NARRATIVE

Service Unit 103 – Criminal Justice Sales Tax 0.3% Increase

This service unit is used to separately track expenditures paid from the 0.3% Criminal Justice Sales Tax Revenue that is allocated to the Law and Justice Capital Fund. See the Budget Forecast, Section II, Revenue Trends for a more detailed explanation of this source of revenue.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
350 Small Tools and Equipment	$12,870	$30,923	$20,418	$25,174	$12,000	38.8	47.7
640 Machinery and Equipment	7,853	0	0	0	0	*	*
Total Expenditures - Service Unit 103	$20,723	$30,923	$20,418	$25,174	$12,000	38.8	47.7
Revenues							
310 Taxes	$33,000	$25,000	$17,900	$25,000	$25,000	100.0	100.0
Total Revenues - Service Unit 103	$33,000	$25,000	$17,900	$25,000	$25,000	100.0	100.0

Account 350 Small Tools – This line covers office equipment and computers for patrol cars.

Revenues – Revenues come from the .3% Criminal Justice Sales tax.

Service Unit 111 – Crime Prevention

This service unit primarily accounts for the purchase of new patrol cars, equipment and technology for police vehicles and special and technical equipment used by SWAT. There are also expenditures from grant funds for special projects or programs related to Crime Prevention.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
350 Small Tools and Equipment	$105,427	$273,123	$125,751	$202,239	$107,099	39.2	53.0
410 Professional Services	14,294	10,000	3,266	0	0	0.0	*
640 Machinery and Equipment	383,513	72,557	113,873	155,817	10,000	13.8	6.4
950 Interfund Opt Rental and Leases	340,000	115,000	97,505	160,000	215,000	187.0	134.4
Total Expenditures - Service Unit 111	$1,346,468	$826,360	$583,285	$876,112	$449,198	54.4	51.3
Revenues							
310 Taxes	$444,647	$255,000	$85,397	$120,000	$120,000	47.1	100.0
330 Intergovernmental Revenues	268,290	94,035	34,784	217,859	39,172	41.7	18.0
Total Revenues - Service Unit 111	$712,937	$349,035	$120,181	$337,859	$159,172	45.6	47.1

Account 350 Small Tools and Equipment – 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 410 Professional Services – In prior years this account was used for the Justice Assistance Grant. In 2011 this grant will be used for Emphasis Patrols and will be accounted for in Fund 152 – Police Grants as the expenditures are not capital in nature.

Account 640 Machinery and Equipment – This account was used to account for prior year equipment purchases paid for by the COPS Technology 2008 grant and by various Justice Assistance Grants. The 2011 budget reflects the final spend down of these prior year grants.

Account 950 Interfund Operating Rental and Leases – These funds support the replacement of the Police Department fleet. These funds will purchase approximately five fleet replacement vehicles in 2011. One additional Police vehicle will be purchased from the Transit budget.

Revenues – Revenues consist of Cable TV Tax Revenue and private and federal grant reimbursement for capital purchases.

Service Unit 124 – Communications

This service unit was created to account for the Integrated Regional Public Safety System (IPSS) Project. As fiscal agent for the Project, the City will administer the funding to plan, implement and manage a common communications and records management system for the Yakima Consortium for Regional Public Safety (YAKCORPS). Funding for the Project consists primarily of Federal Earmark Grants administered by the Department of Justice COPS Office. See the Finance Director's message for more information about the IPSS project.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
640 Machinery and Equipment	$0	$500,000	$181,146	$500,000	$500,000	100.0	100.0
Total Expenditures - Service Unit 111	$0	$500,000	$181,146	$500,000	$500,000	100.0	100.0
Revenues							
330 Intergovernmental Revenues	$0	$500,000	$286,404	$500,000	$500,000	100.0	100.0
Total Revenues - Service Unit 111	$0	$500,000	$286,404	$500,000	$500,000	100.0	100.0

Account 640 Machinery and Equipment – Capitalized technology, software, project implementation costs and equipment related to the IPSS Project are accounted for in this line.

Revenues – Revenues consist of federal and pass-through grant reimbursement for the IPSS Project.

Service Unit 518 – Capital Improvement

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
310 Office and Operating Supplies	$0	$15,000	$14,069	$15,000	$0	0.0	0.0
400 Other Services and Charges							
410 Professional Services	3,234	65,000	14,490	45,000	65,000	100.0	144.4
480 Repairs and Maintenance	16,087	25,000	13,103	25,000	25,000	100.0	100.0
Total	19,321	90,000	27,593	70,000	90,000	100.0	128.6
600 Capital Outlays							
610 Land	342,968	0	0	0	0	*	*
620 Buildings	0	3,000	0	3,000	3,000	100.0	100.0
640 Machinery and Equipment	30,585	50,000	0	10,000	10,000	20.0	100.0
Total	373,553	53,000	0	13,000	13,000	24.5	100.0
Total Expenditures - Service Unit 518	$392,874	$158,000	$41,661	$98,000	$103,000	65.2	105.1

Account 310 Office and Operating Supplies – This account was used to purchase special energy efficient street lights.

Account 410 Professional Services – Security upgrades to the Law and Justice Center were paid from this account.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment in the Law and Justice Center.

Account 620 Buildings – This line funds a contingency for building repairs.

Account 640 Machinery and Equipment – This line item contains expenses for capital machinery and equipment.

Service Units 645 and 699 – Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
390 Other Financing Sources	$261,957	$161,000	$116,937	$161,000	$161,000	100.0	100.0
Total Revenues - Service Unit 645	$261,957	$161,000	$116,937	$161,000	$161,000	100.0	100.0
Revenues							
270 Beginning Balance	$631,403	$215,660	$385,466	$385,466	$270,095	125.2	70.1
360 Miscellaneous Revenues	3,000	3,000	0	2,000	250	8.3	12.5
390 Other Financing Sources	0	0	5,088	0	0	*	*
Total Revenues - Service Unit 699	$634,403	$218,660	$390,554	$387,466	$270,345	123.6	69.8

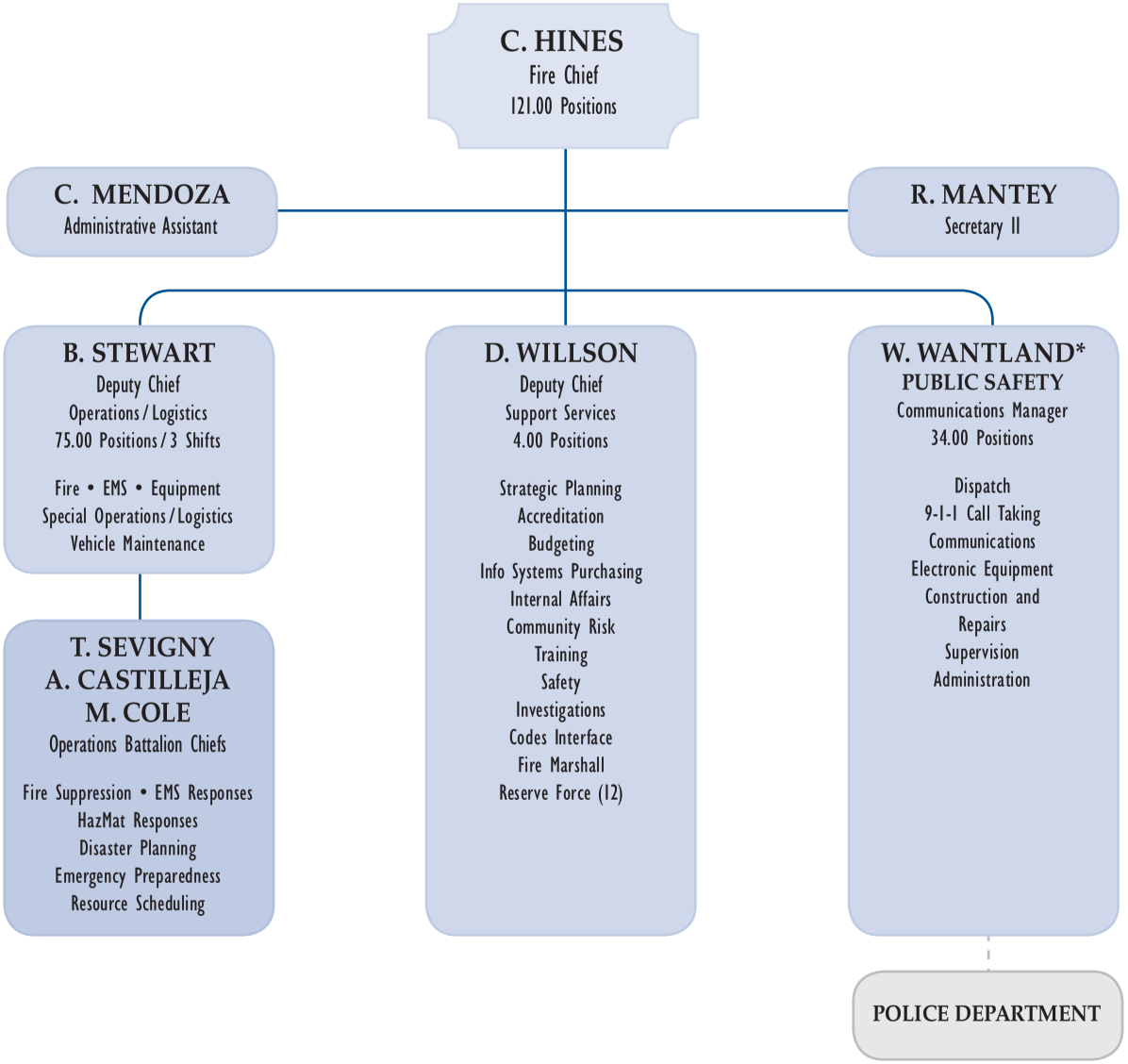
Revenues – Revenues consist of Interfund transfers and Beginning Fund Balances.

Fire

032 Fire
150 Emergency Services
151 Public Safety Communications
332 Fire Capital

FIRE

2010 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 preplanning, and general community preparedness. The Fire Department tracks 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

PERFORMANCE STATISTICS

AUXILIARY	2009 ACTUAL	2010 AMENDED BUDGET	2011 PROPOSED BUDGET
Fire	438	420	441
Rupture/Explosions	8	8	8
Hazardous Condition	162	130	137
Service Call	465	490	515
Good Intent (response to report of fire / other hazardous conditions)	871	940	987
False Call	587	580	609
Other (miscellaneous request for service)	16	16	17
EMS/Rescue	7,190	7,500	7,875
INVESTIGATION			
Juvenile Fire Setter Counseling	41	8	8
Investigate and Determine the Cause of the Fires	340	214	220
Accelerant Detection Canine Utilizations (started 1/1/05)	68	17	0

- ***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.

AUTHORIZED PERSONNEL

Class Code	Position Title	2009 Actual	2010 Amended Budget	2011 Proposed Budget
1180	Fire Chief	1.00	1.00	1.00
6321	Firefighter (1)	57.00	57.00	51.00
6323	Fire Lieutenant (Shift)	12.00	12.00	12.00
6325	Fire Captain (Shift)	6.00	6.00	6.00
6344	Assistant Fire Marshal (2)	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 (1)	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**	**80.00**

(1) Unfunded for 2011 due to budget constraints.
(2) The Assistant Fire Marshal position is currently filled in the Fire Department (032) with a Police Officer and funded by the Fire Department (032).
(3) 8.00 FTE's funded by Emergency Services (150).

BUDGET SUMMARY

Dept 032 Fire Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
121 Fire Auxiliary	$16,437	$10,900	$4,789	$10,900	$10,900	100.0	100.0
122 Fire Suppression	7,891,605	7,928,562	5,880,946	7,992,794	7,517,144	94.8	94.1
123 Fire Investigation	149,791	161,138	114,373	148,323	150,403	93.3	101.4
125 Fire Training	295,480	334,769	230,475	316,690	302,377	90.3	95.5
129 Administration	710,188	713,071	544,396	705,043	648,878	91.0	92.0
Total Expenditures	$9,063,500	$9,148,439	$6,774,980	$9,173,749	$8,629,702	94.3	94.1

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$6,937,373	$6,960,065	$5,138,761	$7,005,872	$6,548,829	94.1	75.9
200 Personnel Benefits	1,533,114	1,584,168	1,183,801	1,570,692	1,515,319	95.7	17.6
Sub-Total Salaries and Benefits	8,470,488	8,544,233	6,322,563	8,576,564	8,064,148	94.4	93.5
300 Supplies	259,996	239,835	182,909	252,600	225,600	94.1	2.6
400 Other Services and Charges	234,563	260,895	166,132	241,109	233,377	89.5	2.7
500 Intergov Srvcs / Other Interfund	0	100	0	100	100	100.0	0.0
900 Interfund Payment for Services	98,453	103,376	103,376	103,376	106,477	103.0	1.2
Total Expenditures	$9,063,500	$9,148,439	$6,774,980	$9,173,749	$8,629,702	94.3	100.0

EXPLANATORY NARRATIVE

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.

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 2011, the funding of this account is 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.

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, rehydration 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 and yard sales 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.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
280 Clothing and Miscellaneous	$1,876	$1,600	$0	$1,600	$1,600	100.0	100.0
350 Small Tools and Equipment	5,040	1,500	527	1,500	1,500	100.0	100.0
400 Other Services and Charges							
410 Professional Services	420	800	511	800	800	100.0	100.0
480 Repairs and Maintenance	56	500	0	500	500	100.0	100.0
490 Miscellaneous	1,401	1,500	0	1,500	1,500	100.0	100.0
4R0 Reserve Firefighters	7,644	5,000	3,752	5,000	5,000	100.0	100.0
Total	9,520	7,800	4,262	7,800	7,800	100.0	100.0
Total Expenditures – Service Unit 121	$16,437	$10,900	$4,789	$10,900	$10,900	100.0	100.0

Account 280 Clothing and Miscellaneous – Items paid for from this account include sweat shirts and jackets used on emergency scenes.

Account 350 Small Tools and Equipment – This account is used for equipment replacement as needed (i.e., smoke detectors, blood pressure (BP) cuffs, reflective safety vests, puppets and sports drinks.) The Reserve's applied for, and were awarded grant money which accounts for the additional funding in 2010.

Account 410 Professional Services – This account provides for background checks on Reserve candidates. The fund is used some years more than others depending on new reserve candidate applications.

Account 480 Repairs and Maintenance – This account is for repairing the portable generator, BP cuffs, portable propane heaters, air truck and the Race Street station.

Account 490 Miscellaneous – This fund pays for Association dues, books, seminars, classes and Emergency Medical Technician (EMT) tuitions.

Account 4R0 Reserve Firefighters – 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.

SERVICE UNIT 122 – SUPPRESSION .....DEPUTY FIRE CHIEF BOB STEWART

The mission of this service unit is to professionally and expeditiously control and mitigate incidents resulting from fires, medical emergencies, natural and man-made disasters, hazardous materials incidents, and other related incidents; to minimize suffering and loss of life and property; and to protect the environment.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$5,690,816	$5,679,593	$4,227,147	$5,685,248	$5,339,317	94.0	93.9
120 Overtime	381,286	327,371	294,436	386,500	316,500	96.7	81.9
130 Special Pay	36,334	36,384	27,875	36,384	37,790	103.9	103.9
140 Retirement/Termination Cashout	31,852	103,000	0	103,000	103,000	100.0	100.0
Total	6,140,288	6,146,348	4,549,459	6,211,132	5,796,607	94.3	93.3
200 Personnel Benefits							
200 Personnel Benefits	1,295,578	1,343,902	1,016,371	1,343,710	1,300,919	96.8	96.8
280 Clothing and Miscellaneous	98,661	103,000	60,570	90,100	90,100	87.5	100.0
Total	1,394,240	1,446,902	1,076,941	1,433,810	1,391,019	96.1	97.0
300 Supplies							
310 Office and Operating Supplies	129,418	95,500	82,899	105,000	88,500	92.7	84.3
320 Fuel Consumed	60,201	52,391	53,017	75,000	75,000	143.2	100.0
350 Small Tools and Equipment	27,307	29,500	14,679	24,500	24,500	83.1	100.0
Total	216,927	177,391	150,594	204,500	188,000	106.0	91.9
400 Other Services and Charges							
410 Professional Services	5,221	3,667	3,678	3,667	1,000	27.3	27.3
420 Communications	5,920	4,937	3,245	5,077	4,937	100.0	97.2
450 Operating Rentals and Leases	594	1,000	570	1,000	1,000	100.0	100.0
470 Public Utility Services	101,200	103,717	68,423	109,007	112,382	108.4	103.1
480 Repairs and Maintenance	24,126	32,000	23,978	15,000	15,000	46.9	100.0
490 Miscellaneous	3,090	12,500	4,058	9,500	7,100	56.8	74.7
Total	140,150	157,821	103,952	143,251	141,419	89.6	98.7
530 State/County Taxes and Assessment	0	100	0	100	100	100.0	100.0
TOTAL EXPENDITURES – SERVICE UNIT 122	$7,891,605	$7,928,562	$5,880,946	$7,992,794	$7,517,144	94.8	94.1
Revenues							
330 Intergovernmental Revenues	$204,439	$35,871	$57,000	$62,871	$0	0.0	0.0
340 Charges For Goods And Services	16,545	0	404	0	0	*	*
360 Miscellaneous Revenues	285	0	899	300	0	*	0.0
TOTAL REVENUES – SERVICE UNIT 122	$221,268	$35,871	$58,303	$63,171	$0	0.0	0.0

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity. The exceptions to the salary freeze are those employees operating under the Law Enforcement Officers and Fire Fighters (LEOFF). The LEOFF labor agreement is currently in negotiations for 2010.

Account 120 Overtime – The overtime budget is primarily driven by the need to maintain daily minimum shift staffing levels and for emergency call back of off-duty personnel during large scale incidents.

Account 130 Special Pay – 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 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 10%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (LEOFF) contributions were unchanged.

Account 280 Clothing and Miscellaneous – 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 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 – This account provides for the purchase of diesel fuel and gasoline utilized by the Fire Department vehicles.

Account 350 Small Tools and Equipment – 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 – This is a pass-through account used as a contribution to 4th of July Committee for the annual fireworks display.

Account 420 Communications – This account provides for telephone and wireless communication costs.

Account 450 Operating Rentals and Leases – 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 – This account funds the electricity, natural gas, water, sewer, stormwater and irrigation costs for all Fire Department facilities.

Account 480 Repairs and Maintenance – This R & M account provides funding for 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 – 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 – This account is used to fund sales tax remitted directly to the State when vendors do not include sales tax in their products cost.

Revenues – Consist of revenues from fire protection services (other governmental agencies).

SERVICE UNIT 123 – INVESTIGATION ..... DEPUTY FIRE CHIEF DAVE WILLSON

This service unit is responsible for determining the origin and cause of all fires and explosions occurring within the City, and identifying criminal acts as related to the incidence of fire. The goal of this service unit is to determine accurately the cause of fires and gather evidence and 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 2009. 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.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$75,147	$78,875	$58,305	$78,875	$79,953	101.4	101.4
120 Overtime	16,505	23,000	13,720	15,000	15,000	65.2	100.0
130 Special Pay	25,176	23,933	18,657	23,933	23,957	100.1	100.1
Total	116,828	125,808	90,682	117,808	118,910	94.5	100.9
200 Personnel Benefits	25,470	20,081	20,368	20,266	21,245	105.8	104.8
300 Supplies							
310 Office and Operating Supplies	886	2,000	0	2,000	2,000	100.0	100.0
350 Small Tools and Equipment	3,353	4,600	429	4,600	4,600	100.0	100.0
Total	4,239	6,600	429	6,600	6,600	100.0	100.0
400 Other Services and Charges							
410 Professional Services	225	1,200	2,394	1,200	1,200	100.0	100.0
420 Communications	254	1,048	116	1,048	1,048	100.0	100.0
430 Transportation / Training	1,157	2,500	0	500	500	20.0	100.0
490 Miscellaneous	1,619	3,900	385	900	900	23.1	100.0
Total	3,255	8,648	2,895	3,648	3,648	42.2	100.0
Total Expenditures – Service Unit 123	$149,791	$161,138	$114,373	$148,323	$150,403	93.3	101.4
Revenues							
330 Intergovernmental Revenues	$1,360	$5,600	$324	$1,000	$1,000	17.9	100.0
340 Charges for Goods and Services	100	500	0	500	500	100.0	100.0
Total Revenues – Service Unit 123	$1,461	$6,100	$324	$1,500	$1,500	24.6	100.0

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity. The exceptions to the salary freeze are those employees operating under the Law Enforcement Officers and Fire Fighters (LEOFF). The LEOFF labor agreement is currently in negotiation for 2010.

Account 120 Overtime – Overtime in this service unit is primarily due to emergency scene callback, investigations or courtroom proceedings.

Account 130 Special Pay – This money is to provide the "stipend" or skill pay for the shift fire investigators.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 10%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (LEOFF) contributions were unchanged.

Account 310 Office and Operating Supplies – This account provides for evidence kits, property room equipment, disposable cameras and film development.

Account 350 Small Tools and Equipment – This account provides for digital cameras, saw blades, weapons vault, power converters and ammunition.

Account 410 Professional Services – 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 – This line item provides a cellular phone for the fire investigator.

Account 430 Transportation/Training – This account provides for classes on Interrogation techniques and K-9 training classes.

Account 490 Miscellaneous – This account provides for Association dues, continuing education seminars, subscriptions and registration fees for classes.

Revenues – Revenues consist of investigation fees from other governmental agencies (i.e. Yakima County).

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 in part 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.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$200,747	$199,933	$147,106	$199,933	$201,711	100.9	100.9
120 Overtime	10,494	16,000	6,186	8,000	8,000	50.0	100.0
130 Special Pay	2,175	5,607	1,054	5,607	4,202	74.9	74.9
140 Retirement / Termination Cashout	0	2,000	2,265	4,265	2,000	100.0	46.9
Total	213,415	223,540	156,611	217,805	215,912	96.6	99.1
200 Personnel Benefits	32,699	34,330	25,992	34,330	37,410	109.0	109.0
300 Supplies							
310 Office And Operating Supplies	15,574	37,844	22,720	25,500	15,000	39.6	58.8
350 Small Tools And Equipment	298	1,500	142	1,500	1,500	100.0	100.0
Total	15,872	39,344	22,862	27,000	16,500	41.9	61.1
400 Other Services And Charges							
410 Professional Services	25,542	28,000	19,481	28,000	28,000	100.0	100.0
420 Communications	634	655	289	655	655	100.0	100.0
490 Miscellaneous	7,317	8,900	5,241	8,900	3,900	43.8	43.8
Total	33,494	37,555	25,010	37,555	32,555	86.7	86.7
TOTAL EXPENDITURES – SERVICE UNIT 125	$295,480	$334,769	$230,475	$316,690	$302,377	90.3	95.5
Revenues							
330 Intergovernmental Revenues	$87,707	$86,038	$50,038	$83,000	$83,000	96.5	100.0

360 Miscellaneous Revenues	0	16,844	16,844	16,844	0	0.0	0.0
Total Revenues – Service Unit 125	$87,707	$102,882	$66,882	$99,844	$83,000	80.7	83.1

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity. The exceptions to the salary freeze are those employees operating under the Law Enforcement Officers and Fire Fighters (LEOFF). The LEOFF labor agreement is in negotiations for 2010.

Account 120 Overtime – This account provides for off-duty mandated training, such as ARFF, HazMat Team and Recruit Fire Academy instructors.

Account 130 Special Pay – This account funds the special pay/skills stipends for training officers that are also members of the HazMat Team, Technical Rescue Team, MSA Technicians, or Investigators.

Account 140 Retirement / Termination Cashout – This account is used to cover retirement cashouts.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 10%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (LEOFF) contributions were unchanged.

Account 310 Office and Operating Supplies – 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 – This account funds equipment such as printers, storage racks for training supplies.

Account 410 Professional Services – 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 – This account is use to provide Nextel/cellular communications to our emergency responders.

Account 490 Miscellaneous – This line item provides fitness equipment, fuel for fire training, permit fees, dues, subscriptions, tuitions.

Revenues – Revenue consist of fire training program fees.

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.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$459,599	$460,868	$341,335	$455,626	$413,900	89.8	90.8
120 Overtime	3,104	3,500	675	3,500	3,500	100.0	100.0
140 Retirement/Termination Cashout	4,139	0	0	0	0	*	*
Total	466,842	464,368	342,010	459,126	417,400	89.9	90.9
200 Personnel Benefits	78,830	81,256	60,501	80,686	64,046	78.8	79.4
310 Office And Operating Supplies	17,918	15,000	8,497	13,000	13,000	86.7	100.0
400 Other Services And Charges							
410 Professional Services	3,444	2,500	751	2,500	2,500	100.0	100.0
420 Communications	24,211	25,691	19,192	24,575	24,575	95.7	100.0
430 Transportation / Training	10,901	12,280	3,416	12,280	12,280	100.0	100.0
450 Operating Rentals And Leases	0	700	43	700	700	100.0	100.0
480 Repairs And Maintenance	2,617	2,900	702	2,900	2,900	100.0	100.0
490 Miscellaneous	6,972	5,000	5,909	5,900	5,000	100.0	84.8
Total	48,144	49,071	30,013	48,855	47,955	97.7	98.2
960 Interfund Insurance Services	98,453	103,376	103,376	103,376	106,477	103.0	103.0
Total Expenditures – Service Unit 129	$710,188	$713,071	$544,396	$705,043	$648,878	91.0	92.0

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity. The exceptions to the salary freeze are those employees operating under the Law Enforcement Officers and Fire Fighters (LEOFF). The LEOFF labor agreement is in negotiations for 2010.

Account 120 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 – The personnel benefit accounts include rate increases for medical insurance of about 10%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (LEOFF) contributions were unchanged.

Account 310 Office and Operating Supplies – 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 includes negotiation consultants and legal advisors.

Account 420 Communications – This account provides for wireless communication costs, telephone services and postage.

Account 430 Transportation / Training – 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 account is available for incidental rentals of various types of equipment.

Account 480 Repairs and Maintenance – This account is utilized for copy machine, fax machine and repair costs.

Account 490 Miscellaneous – This account is for conference and seminar registrations, tuitions, printing, dues, subscriptions and promotional exams.

Account 960 Interfund Insurance Services – This expense is this service unit's share of the risk management fund.

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.

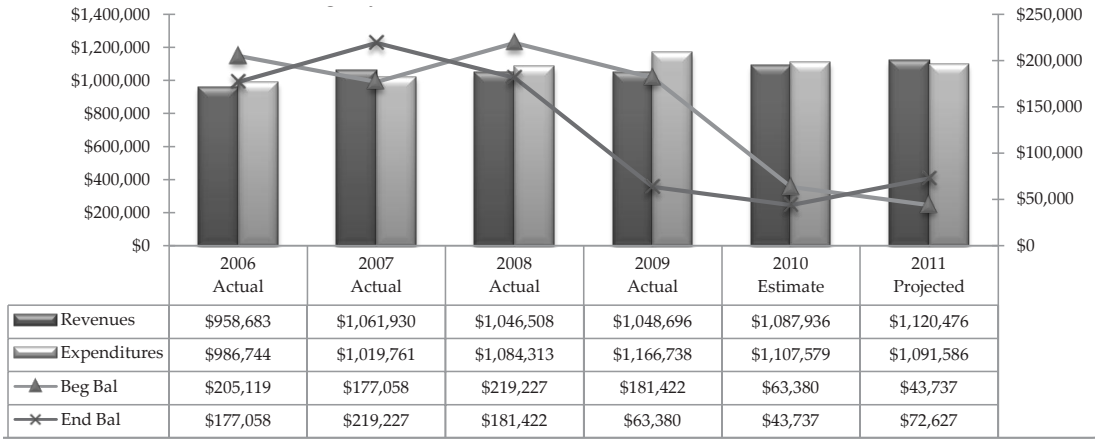
BUDGET SUMMARY

Dept 150 Emergency Services Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
122 Fire Suppression	$705,922	$702,749	$510,563	$719,749	$727,246	103.5	101.0
126 Emergency Services	335,816	282,580	216,480	262,830	264,340	93.6	100.6
645 Interfund Distribution	125,000	125,000	62,500	125,000	100,000	80.0	80.0
Total Expenditures	$1,166,738	$1,110,329	$789,544	$1,107,579	$1,091,586	98.3	98.6
Revenue Summary By Service Unit							
699 General Revenues	$1,230,117	$1,163,428	$704,290	$1,151,315	$1,164,212	100.1	101.1
Total Revenues	$1,230,117	$1,163,428	$704,290	$1,151,315	$1,164,212	100.1	101.1

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$698,458	$686,074	$494,146	$703,074	$704,657	102.7	64.6
200 Personnel Benefits	145,583	151,190	111,180	151,190	158,260	104.7	14.5
Sub-Total Salaries And Benefits	844,041	837,264	605,326	854,264	862,917	103.1	79.1
300 Supplies	34,435	31,000	24,689	31,000	31,000	100.0	2.8
400 Other Services and Charges	880	1,930	1,893	2,180	1,930	100.0	0.2
500 Intergov Srvcs / Other Interfund	173,205	125,000	62,500	125,000	100,000	80.0	9.2
900 Interfund Payment for Services	114,177	115,135	95,135	95,135	95,739	83.2	8.8
Total Expenditures	$1,166,738	$1,110,329	$745,990	$1,107,579	$1,091,586	-1.7%	100%

EXPLANATORY NARRATIVE

EMERGENCY SERVICES FUND FINANCIAL DATA



Service Unit 122 – Fire Suppression

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$536,196	$531,507	$379,529	$531,507	$533,090	100.3	100.3
120 Overtime	36,458	27,000	30,197	40,000	40,000	148.2	100.0
130 Special Pay	5,568	5,621	4,175	5,621	5,621	100.0	100.0
140 Retirement / Termination Cashout	1,333	7,000	0	11,000	11,000	157.1	100.0
Total	579,554	571,128	413,901	588,128	589,712	103.3	100.3
200 Personnel Benefits	126,368	131,621	96,663	131,621	137,534	104.5	104.5
Total Expenditures – Service Unit 122	$705,922	$702,749	$510,563	$719,749	$727,246	103.5	101.0

Account 110 Salaries and Wages – In accordance with management directive, salaries are again

"frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity. Wage freezes are not applicable to members of the bargaining unit unless agreed upon in the labor agreement.

Account 120 Overtime – Overtime in this service unit is primarily due to manpower shortages.

Account 130 Special Pay – 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 Cashout – This account is used to cover retirement cashouts and holiday cash-outs as permitted in the labor contract.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 10%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (LEOFF) contributions were unchanged.

Service Unit 126 – Emergency Services

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$105,645	$107,946	$78,547	$107,946	$107,946	100.0	100.0
120 Overtime	12,127	7,000	1,698	7,000	7,000	100.0	100.0
140 Retirement/Termination Cashout	1,132	0	0	0	0	*	*
Total	118,904	114,946	80,245	114,946	114,946	100.0	100.0
200 Personnel Benefits	19,215	19,569	14,517	19,569	20,725	105.9	105.9
300 Supplies							
310 Office and Operating Supplies	25,200	25,000	18,868	25,000	25,000	100.0	100.0
350 Small Tools and Equipment	9,235	6,000	5,822	6,000	6,000	100.0	100.0
Total	34,435	31,000	24,689	31,000	31,000	100.0	100.0
400 Other Services and Charges							
430 Transportation / Training	0	930	0	930	930	100.0	100.0
490 Miscellaneous	880	1,000	1,893	1,250	1,000	100.0	80.0
Total	880	1,930	1,893	2,180	1,930	100.0	88.5
510 Intergovernment Professional Ser	48,205	0	0	0	0	*	*
900 Interfund Payment for Services							
950 Interfund Opt Rental & Leases	95,000	95,000	75,000	75,000	75,000	79.0	100.0
960 Interfund Insurance Services	19,177	20,135	20,135	20,135	20,739	103.0	103.0
Total	114,177	115,135	95,135	95,135	95,739	83.2	100.6
Total Expenditures – Service Unit 126	$335,816	$282,580	$216,480	$262,830	$264,340	93.6	100.6

Account 110 Salaries and Wages – In accordance with management directive, salaries are "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of the annualized effect of mid-year 2010 adjustments, and/or an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is primarily due manpower shortages.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 10%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (LEOFF) contributions were unchanged.

Account 310 Office and Operating Supplies – This account funds the purchase of Basic Life Support (BLS) equipment and consumable items used to deliver Emergency Medical Services (EMS) to the community.

Account 350 Small Tools and Equipment – This account funds equipment utilized by the Technical Rescue Team.

Account 430 Transportation / Training – This account is utilized for lodging and meals when an employee attends training.

Account 490 Miscellaneous – This account pays a portion of the fees associated with training at the North Bend State Academy.

Account 950 Interfund Opt Rentals and Leases – This is the contribution to the Fire Capital Fund from the EMS fund.

Account 960 Interfund Insurance Services – This fund provides the Fire Department's contribution to the City liability insurance fund to cover escalating insurance costs and to rebuild reserves.

Service Unit 645 – Interfund Distribution

Service Unit – 645 Interfund Distribution	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
550 Interfund Subsidies	$125,000	$125,000	$62,500	$125,000	$100,000	80.0	80.0
Total Revenues – Service Unit 645	$125,000	$125,000	$62,500	$125,000	$100,000	80.0	80.0

Account 550 Interfund Subsidies – This item is EMS money that is directed to communications.

Service Unit 699 – General Revenues

Service Unit – 699 General Revenues	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$181,421	$99,558	$63,379	$63,379	$43,736	43.9	69.0
330 Intergovernmental Revenues	1,047,967	1,063,120	640,984	1,087,186	1,119,726	105.3	103.0
360 Miscellaneous Revenues	729	750	-73	750	750	100.0	100.0
Total Revenues – Service Unit 699	$1,230,117	$1,163,428	$704,290	$1,151,315	$1,164,212	100.1	101.1

Revenues – The majority of this revenue comes from the EMS levy, and is calculated by the County Emergency Medical Department using a multi factor formula. The remaining revenue is generated by interest from investments.

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 and agencies served.

In addition there is a proposal to merge this division and the Information Systems Division under one manager which will result in some cost sharing that will impact the overall budget of both this division and the Finance/IS department.

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	2009 Actual	2010 Amended Budget	2011 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 (1)	12.00	12.00	13.00
6412	Public Safety Dispatcher	12.00	12.00	12.00
6415	Public Safety Lead Dispatcher	5.00	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
	Division Administrative Assistant (2)	0.00	0.00	1.00
Total Personnel (3)		**35.00**	**35.00**	**37.00**

(1) The additional calltaker position will be eliminated for the final budget.
(2) Addition of a Division Administrative Assistant to aide the Manager with the merged responsibilities of the Communications Division and Information Systems. See policy issue.
(3) Public Safety Communications funds .20 FTE's in Finance and had .30 FTE's funded by Information Systems (052) (See Finance Policy Issue).

BUDGET SUMMARY

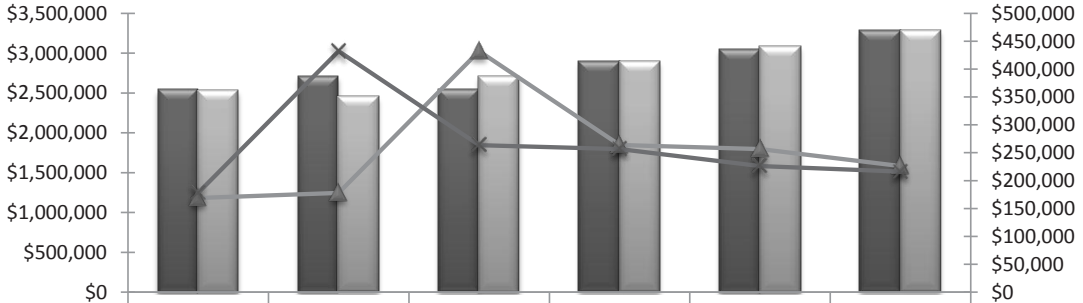
Dept 151 Public Safety Communications Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
103 Crmnl Justice Sls Tax .3% Inc	$139,210	$127,539	$97,623	$127,539	$126,911	99.5	99.5
120 911 Call-Takers	1,383,557	1,422,992	1,042,095	1,389,892	1,756,368	123.4	126.4
124 Communications	1,378,034	1,544,944	1,064,049	1,561,378	1,402,834	90.8	89.9
Total Expenditures	$2,900,801	$3,095,475	$2,203,768	$3,078,809	$3,286,113	106.2	106.7
Revenue Summary By Service Unit							
103 Crmnl Justice Sls Tax .3% Inc	$143,300	$143,300	$102,607	$125,000	$90,000	62.8	72.0
124 Communications	1,743,399	1,918,477	1,441,352	1,947,069	2,264,610	118.0	116.3
645 Interfund Distribution	1,005,000	975,000	487,500	975,000	920,000	94.4	94.4
699 General Revenues	265,985	260,937	256,883	258,133	227,643	87.2	88.2
Total Revenues	$3,157,684	$3,297,714	$2,288,342	$3,305,202	$3,502,253	106.2	106.0

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$1,885,597	$1,941,017	$1,424,605	$1,951,193	$2,071,375	106.7	63.0
200 Personnel Benefits	572,403	599,918	437,849	599,918	653,247	108.9	19.9
Sub-Total Salaries and Benefits	2,457,999	2,540,935	1,862,454	2,551,110	2,724,622	107.2	82.9
300 Supplies	53,292	55,100	42,531	55,100	55,100	100.0	1.7
400 Other Services And Charges	269,012	273,304	189,720	239,446	260,046	95.2	7.9
600 Capital Outlays	9,178	100,000	0	98,289	70,000	70.0	2.1
700 Debt Service	0	0	0	8,728	34,912	*	1.1
900 Interfund Payment For Services	111,321	126,136	109,063	126,136	141,433	112.1	4.3
Total Expenditures	$2,900,801	$3,095,475	$2,203,768	$3,078,809	$3,286,113	106.2	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. 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.

PUBLIC SAFETY COMMUNICATION FUND FINANCIAL DATA



	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Projected
Revenues	$2,535,750	$2,703,830	$2,535,003	$2,893,752	$3,048,319	$3,275,860
Expenditures	$2,526,531	$2,449,375	$2,703,602	$2,900,801	$3,078,809	$3,286,113
Beg Bal	$168,857	$178,076	$432,531	$263,932	$256,883	$226,393
End Bal	$178,076	$432,531	$263,932	$256,883	$226,393	$216,140

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. This revenue funds two dispatcher positions that support law enforcement activities.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$76,943	$101,238	$71,532	$101,238	$94,523	93.4	93.4
120 Overtime	23,090	0	2,351	0	2,000	*	*
130 Special Pay	20	0	0	0	0	*	*
Total	100,053	101,238	73,883	101,238	96,523	95.3	95.3
200 Personnel Benefits	32,397	26,302	23,741	26,302	30,387	115.5	115.5
640 Machinery And Equipment	6,761	0	0	0	0	*	*
Total Expenditures – Service Unit 103	$139,210	$127,539	$97,623	$127,539	$126,911	99.5	99.5
Revenues							
310 Taxes	$143,300	$143,300	$102,607	$125,000	$90,000	62.8	72.0
Total Revenues – Service Unit 103	$143,300	$143,300	$102,607	$125,000	$90,000	62.8	72.0

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of 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 about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Revenues – Revenues come from the .3% Criminal Justice Sales tax.

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.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$731,840	$753,703	$539,614	$753,703	$963,881	127.9	127.9
120 Overtime	46,700	38,100	33,689	38,000	38,000	99.7	100.0
130 Special Pay	1,890	1,890	1,418	1,890	2,340	123.8	123.8
140 Retirement/Termination Cashout	1,018	0	2,736	0	0	*	*
Total	781,448	793,693	577,457	793,593	1,004,221	126.5	126.5
200 Personnel Benefits							
200 Personnel Benefits	245,589	251,863	184,223	251,863	335,414	133.2	133.2
280 Clothing and Miscellaneous	1,575	2,300	1,634	2,300	2,300	100.0	100.0
Total	247,164	254,163	185,857	254,163	337,714	132.9	132.9
300 Supplies							
310 Office and Operating Supplies	6,090	6,000	6,357	6,000	6,000	100.0	100.0
350 Small Tools and Equipment	8,513	10,000	5,029	10,000	10,000	100.0	100.0
Total	14,603	16,000	11,386	16,000	16,000	100.0	100.0
400 Other Services and Charges							
410 Professional Services	3,726	3,000	1,641	3,000	3,000	100.0	100.0
420 Communications	39,061	70,000	15,756	50,000	70,000	100.0	140.0
430 Transportation / Training	10,485	13,000	5,019	7,000	7,000	53.9	100.0
480 Repairs and Maintenance	154,837	125,000	122,077	123,000	125,000	100.0	101.6
490 Miscellaneous	20,912	22,000	13,839	17,000	17,000	77.3	100.0
Total	229,021	233,000	158,333	200,000	222,000	95.3	111.0
640 Machinery And Equipment	0	0	0	0	35,000	*	*
900 Interfund Payment for Services							
960 Interfund Insurance Services	21,760	22,848	22,848	22,848	23,533	103.0	103.0
990 Interfund Administrative Charges	89,561	103,288	86,215	103,288	117,900	114.2	114.2
Total	111,321	126,136	109,063	126,136	141,433	112.1	112.1
Total Expenditures – Service Unit 120	$1,383,557	$1,422,992	$1,042,095	$1,389,892	$1,756,368	123.4	126.4

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is primarily due to two factors. The primary factor is that we must have a minimum number of personnel on duty at any given time the deal with the workload of processing emergency calls. The second factor is that this is a high stress environment that tends to lead to high turnover (a nationwide issue). With this turnover, we must use existing personnel to meet factor number one.

Account 130 Special Pay – The areas that require special pay frequently are bilingual pay (continual for certified personnel) and special assignment pay as needed.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 280 Clothing and Miscellaneous – Items paid for from this account include uniform shirts, coats and pants.

Account 310 Office and Operating Supplies – This account funds the day-to-day expendables in the communications center: copy paper, pens, ink, etc.

Account 350 Small Tools and Equipment – This account is used for equipment replacement, and pays for items such as calculators, office furniture and computer components.

Account 410 Professional Services – This line item is used when professional assistance is needed, such as instructors for this service unit.

Account 420 Communications – This account provides for postage costs.

Account 430 Transportation/Training – This account is used for the travel associated with professional training and meetings that are held to ensure that both administration and operation personnel keep current with 9-1-1 issues and techniques.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

Account 490 Miscellaneous – This line item is used for any expenditure (i.e. 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 expense is this service unit's share of the risk management fund.

Account 990 Interfund Administrative Charges – This expense is this service unit's share of other departments administrative services charges.

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 (i.e. dispatching services, electronic maintenance alarm monitoring, etc.) with a majority of the revenue being provided through an Interfund transfer from the telephone utility tax.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$946,455	$1,028,220	$727,496	$995,462	$921,181	89.6	92.5
120 Overtime	51,717	16,967	45,095	60,000	49,000	288.8	81.7
130 Special Pay	880	900	675	900	450	50.0	50.0
140 Retirement/Termination Cashout	5,044	0	0	0	0	*	*
Total	1,004,096	1,046,087	773,266	1,056,362	970,631	92.8	91.9
200 Personnel Benefits							
200 Personnel Benefits	291,490	317,453	226,818	317,453	283,145	89.2	89.2
280 Clothing and Miscellaneous	1,351	2,000	1,433	2,000	2,000	100.0	100.0
Total	292,842	319,453	228,251	319,453	285,145	89.3	89.3
300 Supplies							
310 Office and Operating Supplies	36,410	31,000	22,083	31,000	31,000	100.0	100.0
340 Items Purchased For Resale Or In	-936	0	4,537	0	0	*	*
350 Small Tools and Equipment	3,214	8,100	4,524	8,100	8,100	100.0	100.0
Total	38,689	39,100	31,144	39,100	39,100	100.0	100.0
400 Other Services and Charges							
410 Professional Services	1,961	1,000	0	0	1,000	100.0	*
420 Communications	21,765	22,579	14,218	20,321	20,321	90.0	100.0
430 Transportation / Training	0	2,325	1,466	2,325	2,325	100.0	100.0
450 Operating Rentals and Leases	3,183	3,400	3,183	3,400	3,400	100.0	100.0
480 Repairs and Maintenance	5,430	4,500	8,635	8,700	4,500	100.0	51.7
490 Miscellaneous	7,652	6,500	3,885	4,700	6,500	100.0	138.3
Total	39,991	40,304	31,387	39,446	38,046	94.4	96.5
600 Capital Outlays							
640 Machinery And Equipment	2,417	0	0	0	35,000	*	*
660 Capital Leases	0	100,000	0	98,289	0	0.0	0.0
Total	2,417	100,000	0	98,289	35,000	35.0	35.6
750 Debt Service – Capital Lease Prin	0	0	0	7,730	31,737	*	410.6
830 Debt Service – External LTD – Int	0	0	0	998	3,174	*	318.1
Total Expenditures – Service Unit 124	$1,378,034	$1,544,944	$1,064,049	$1,561,378	$1,402,834	90.8	89.9
Revenues							
330 Intergovernmental Revenues	$1,680,129	$1,757,523	$1,387,077	$1,774,098	$2,160,734	122.9	121.8
340 Charges for Goods and Services	48,085	51,126	46,303	64,854	94,048	184.0	145.0
360 Miscellaneous Revenues	15,185	9,828	7,972	9,828	9,828	100.0	100.0
390 Other Financing Sources	0	100,000	0	98,289	0	0.0	0.0
Total Revenues – Service Unit 124	1,743,399	1,918,477	1,441,352	1,947,069	2,264,610	118.0	116.3
	$1,743,399	$1,918,477	$1,441,352	$1,947,069	$2,264,610	118.0	116.3

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is primarily due to two factors. The primary factor is that we must have a minimum number of personnel on duty at any given time the deal with the workload of processing emergency calls. The second factor is that this is a high stress environment that tends to lead to high turnover (a nationwide issue). With this turnover, we must use existing personnel to meet factor number one.

Account 130 Special Pay – The areas that require special pay frequently are bilingual pay (continuous for certified personnel), trainer pay and MSAG/Geofile maintenance pay. MSAG/Geofile maintenance is the task of keeping the 911 records correct as well as the information on our mapping system which requires constant updating.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 280 Clothing and Miscellaneous – Items paid for from this account include uniform replacement and cleaning.

Account 310 Office and Operating Supplies – Items purchased from this account include the day-to-day expendables in the communications center. A few examples of items purchased are copy paper, pens, ink, etc.

Account 350 Small Tools and Equipment – This account is used for equipment replacement, and pays for items such as calculators, office furniture and computer components.

Account 410 Professional Services – This line item is used when professional assistance is needed, such as instructors for this service unit.

Account 420 Communications – This account provides for wireless communication costs and telephone services.

Account 430 Transportation/Training – 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 – The funds are used to pay for leasing space on radio sites.

Account 480 Repairs and Maintenance – 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 – The majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and various uncategorized items.

Account 750 Debt Service/Capital Lease Principal – This account (along with account 830) will be used to process the payments on the Citywide telephone system upgrade that occurred in October 2010.

Account 830 Debt Service/External LTD/Interest – The City has received loans for the Citywide telephone system upgrade which requires yearly principal and interest payments from the annual revenue.

Revenues – Revenues consist of primary the Telephone Utility tax, but augmented by dispatching user fees to other agencies that we dispatch for, alarm monitoring fees and electronic and technical services the Electronics Shop and IS staff provide to other agencies.

Service Unit 645 – Interfund Distribution

SERVICE UNIT 645 – INTERFUND DISTRIBUTION

Service Unit – 645 Interfund Distribution	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
390 Other Financing Sources	$1,005,000	$975,000	$487,500	$975,000	$920,000	94.4	94.4
Total Revenues – Service Unit 645	$1,005,000	$975,000	$487,500	$975,000	$920,000	94.4	94.4

Revenues – This service unit provides revenue support to the Service Unit 124 from the telephone excise tax collection and operating transfer from Emergency Services Fund.

Service Unit 699 – General Revenues

SERVICE UNIT 699 – GENERAL REVENUES

Service Unit – 699 General Revenues	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$263,932	$260,437	$256,883	$256,883	$226,393	86.9	88.1
360 Miscellaneous Revenues	2,053	500	0	1,250	1,250	250.0	100.0
Total Revenues – Service Unit 699	$265,985	$260,937	$256,883	$258,133	$227,643	87.2	88.2

Revenues – This service unit provides revenue support to the Division from the carryover of previous years and any miscellaneous income received.

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 125 – Fire Training
Service Unit 126 – Emergency Services
Service Unit 699 – General Revenues

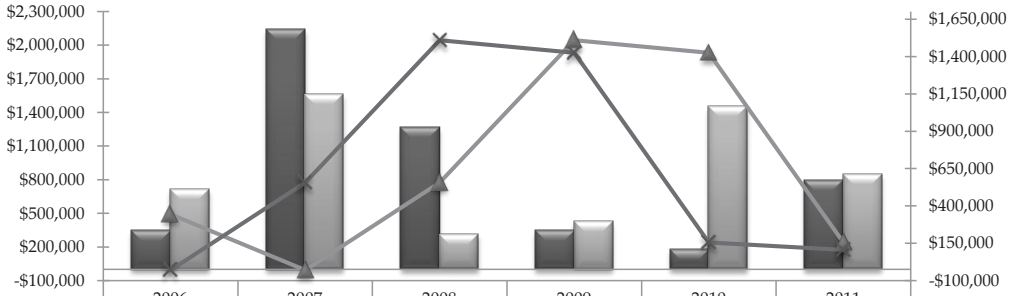
BUDGET SUMMARY

Dept 332 Fire Capital Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
122 Fire Suppression	$411,581	$1,476,079	$1,335,472	$1,444,821	$841,500	57.0	58.2
124 Communications	16,600	0	0	0	0	*	*
Total Expenditures	$428,181	$1,476,079	$1,335,472	$1,444,821	$841,500	57.0	58.2
Revenue Summary By Service Unit							
122 Fire Suppression	$24,000	$24,000	$18,000	$14,000	$0	0.0	0.0
124 Communications	6,024	0	0	0	0	*	*
125 Fire Training	14,449	14,016	8,670	14,016	14,016	100.0	100.0
126 Emergency Services	95,000	95,000	75,000	75,000	75,000	79.0	100.0
699 General Revenues	1,712,188	702,397	1,456,766	1,497,552	858,319	122.2	57.3
Total Revenues	$1,851,661	$835,413	$1,558,436	$1,600,568	$947,335	113.4	59.2

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
300 Supplies	$24,073	$0	$0	$12,000	$18,000	*	2.1
400 Other Services And Charges	11,401	37,000	12,553	25,000	37,000	100.0	4.4
600 Capital Outlays	392,707	1,439,079	1,322,919	1,407,821	716,500	49.8	85.2
700 Debt Service	0	0	0	0	70,000	*	8.3
Total Expenditures	$428,181	$1,476,079	$1,335,472	$1,444,821	$841,500	57.0	100.0

EXPLANATORY NARRATIVE

FIRE CAPITAL FUND FINANCIAL DATA



	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Projected
Revenues	$340,740	$2,140,135	$1,259,964	$343,604	$177,088	$791,588
Expenditures	$713,586	$1,554,054	$308,661	$428,181	$1,444,821	$841,500
Beg Bal	$343,521	-$29,325	$556,754	$1,508,057	$1,423,480	$155,747
End Bal	-$29,325	$556,756	$1,508,057	$1,423,480	$155,747	$105,835

Service Unit 122 – Fire Suppression

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
300 Supplies							
310 Office And Operating Supplies	$0	$0	$0	$6,000	$12,000	*	200.0
350 Small Tools And Equipment	7,473	0	0	6,000	6,000	*	100.0
Total	7,473	0	0	12,000	18,000	*	150.0
480 Repairs And Maintenance	11,401	37,000	12,553	25,000	37,000	100.0	148.0
600 Capital Outlays							
630 Improvements Other Than Building	0	0	0	0	58,000	*	*
640 Machinery And Equipment	320,767	851,018	792,438	819,760	58,500	6.9	7.1
650 Construction Projects	71,939	588,061	530,481	588,061	0	0.0	0.0
660 Capital Leases	0	0	0	0	600,000	*	*
Total	392,707	1,439,079	1,322,919	1,407,821	716,500	49.8	50.9
750 Debt Service - Capital Lease -Pr	0	0	0	0	60,000	*	*
800 Debt Service - Interest Y	0	0	0	0	10,000	*	*
Total Expenditures – Service Unit 122	$411,581	$1,476,079	$1,335,472	$1,444,821	$841,500	57.0	58.2
Revenues							
360 Miscellaneous Revenues	$24,000	$24,000	$18,000	$14,000	$0	0.0	0.0
Total Revenues – Service Unit 122	$24,000	$24,000	$18,000	$14,000	$0	0.0	0.0

Fire Operation Expenditures are itemized in the following table.

Item	Cost	Funding Source	Justification
Supplies MSA	12,000	Fire Capital Funds 122 - R & M	Mandated overhaul for self contained apparatus(SCBA).
Small Tools & Equipment	6,000	Fire Capital Funds 350 - Small tools	Hose & fitting equipment
Repair and Maintenance Contractor Costs for Fire Stations	95,000	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 funds will be used to replace one high-mileage staff vehicle and replace 3 Mobile Data Computers as recommended by Info Systems.
Fire Engine/Pumper/ Capital Lease Debt Service (Policy Issue)	670,000	Fire capital Funds	10 year lease program for fire apparatus replacement.
Total	841,500		

Service Units 125, 126 And 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
360 Miscellaneous Revenues	$14,449	$14,016	$8,670	$14,016	$14,016	100.0	100.0
Total Revenues – Service Unit 125	$14,449	$14,016	$8,670	$14,016	$14,016	100.0	100.0
Revenues							
360 Miscellaneous Revenues	$95,000	$95,000	$75,000	$75,000	$75,000	79.0	100.0
Total Revenues – Service Unit 126	$95,000	$95,000	$75,000	$75,000	$75,000	79.0	100.0
Revenues							
270 Beginning Balance	$1,508,057	$625,825	$1,423,480	$1,423,480	$155,747	24.9	10.9
330 Intergovernmental Revenues	1,037	2,000	0	2,000	32,000	1600.0	1600.0
360 Miscellaneous Revenues	22,190	20,572	8,286	19,572	16,572	80.6	84.7
390 Other Financing Sources	180,904	54,000	25,000	52,500	654,000	1211.1	1245.7
Total Revenues – Service Unit 699	$1,712,188	$702,397	$1,456,766	$1,497,552	$858,319	122.2	57.3

Revenues – Revenues are detailed in the following table.

Description	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Capital Component of Reimbursements f/Other Agencies (i.e. response to State fires)	$1,037	$2,000	$32,000
Interest from Investments	5,618	4,000	0
Lease Revenue from YPAC	16,572	16,572	16,572
Sale of Salvage/Fixed Assets	2,839	4,000	4,000
Bond Proceeds – Line of Credit Bridge Financing for Station #92 Project	0	0	600,000
Transfer from First 1/4% Real Estate Excise Tax (REET 1)	178,065	50,000	50,000
Total – 699 General Revenues	$204,131	$76,572	$702,572

(This page intentionally contains no information.)

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

2010 Budgeted Staffing Levels

C. WAARVICK
Director of Public Works
153.3 Positions

Policy Planning and Direction
Budget Oversight and Control

ADMINISTRATION TEAM
7.00 Positions

Reception • Registration • Customer Relations • Accounts Payable / Receivable Personnel / Payroll
Timekeeping • Word Processing • Safety and Training Committee / Commission Support

D. MAUK
Safety and Training Officer

K. WILKINSON
Parks and Recreation Manager

PARKS AND RECREATION
24.30 Positions

Park Irrigation, Development and Maintenance
Research • Grants
Special Projects
Aquatic Programs
Pool Maintenance • Athletics
Youth Programs • Special Events
Senior Center Operation
Senior Programs
Golf Course Operations
Central Business District
Arborist • Major Repairs
Cemetery Maintenance
Burials • Volunteers

J. ROSENLUND
Street and Traffic Operations Manager

STREET MAINTENANCE TRAFFIC ENGINEERING
38.00 Positions

STREET MAINTENANCE
Street Sweeping
Misc. Street Construction & Repairs
Sidewalk / Curb Repair
Utility Cut Patching
Snow and Ice Removal

TRAFFIC ENGINEERING
Traffic Signals • Street Lighting
Street Signs • Street Marking
Signal Design • Development Review
Traffic Studies / Analysis
Lighting Design and Specifications • Traffic Operations

K. MEHIN
Transit Manager

TRANSIT SERVICES
49.00 Positions

Fixed-route Bus System
ADA Eligibility
Dial-a-Ride • Dispatch
Route Supervision
Equipment Servicing
Project Planning
Grants and Projects
Administration
Marketing and Programming
Administration
Vanpool Program
Commute Trip Reduction
Contract Administration
Customer Relations

N. FORTIER
Refuse and Recycling Manager

SOLID WASTE
18.00 Positions

Refuse and Recycling
Residential Collections
Bin Collections
Yard Waste Collections
Special Hauls
Cart / Bin Delivery and Removal
Cart / Bin Maintenance
Fall Leaf Program
Special Event Recycling

R. WONNER
Fleet and Facilities Manager

EQUIPMENT RENTAL
11.00 Positions

Equipment Rental and Replacement
Environmental Fund
Equipment Maintenance
Shop Operation / Maintenance
Equipment Specifications
Auto Parts Inventory

FACILITY MAINTENANCE
Public Works Facility
Transit Center

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 fourth year of a limited arterial seal coating and surface rehabilitation program. Only 15 lane miles of arterial streets were seal coated compared to over 30 last year. With the budget limitations and increased cost of asphalt products, we have provided no chip sealing to residential streets and 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 through improved materials and operating methods. A number of intersections with signal equipment failure were repaired or upgraded in 2010, including controller enhancements to improve corridor progression projects in 2010 for Yakima Ave., 16th Ave. and 40th Ave. Traffic Operations is losing 1 FTE in 2011 which impacts graffiti removal from traffic signs and reduces our ability to repaint all pavement markings each year. Traffic safety continues to be a high priority for our Traffic Operations Division. 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. The City's first "lit, in-pavement" crosswalk was activated at 4th Street and MLK Blvd. Council approved a project aiming at traffic safety in the Barge / Chestnut neighborhood. A neighborhood vote on the initial $50,000 project occurred in late 2009. A final public hearing on the plan is scheduled for late 2010 with implementation also contingent on the Memorial Hospital's Campus Overlay District Plan. Nearly 400 of the highest wattage, least energy efficient streetlights will be converted to LED technology through the federal American Recovery and Reinvestment Act (ARRA) stimulus grant program. This work has begun and will also receive PPL energy credit rebates. An area in NE Yakima received street light vandalism protection funded by the faith community. Additional cost reduction measures include the removal of 14 streetlights on Nob Hill Boulevard and limiting the operational time of the tree and pedestrian lighting downtown. The current recession has caused the reduction in budget for Streets in both 2010 (midterm) and 2011. A total of nearly $400,000 has been cut from Streets following the Council approved Priorities of Government model. This follows a reduction of nearly $750,000 from the 2009 to 2010 budget. One FTE has been removed from the 2011 Streets budget. This is in addition to a mid-year 2010 FTE reduction, and the elimination of two 2010 budgeted working supervisory positions; leaving only 2 out of 4 original supervisors in the division. This winter's coming El Nina weather pattern could bring significant snow. Street Maintenance will be strained to sustain a heavy snow and ice response. The overall condition of the City's streets is now on the progressively steeper curve of deterioration. Patching, crack filling, wheel path and road edge repair cannot take the place of grind and overlay; but those activities do slow the deterioration of road surfaces. This means that the currently discussed $20 million street repair bond will become a larger figure as the backlog of necessary repairs grow.

Refuse had completely changed over from manual collection to automated cart pick up in 2008. The automated provision of service will allow for incorporating nearly 450 new customers from West Valley in 2011. Refuse will be serving approximately 4,500 more residential customers and 1,400 more yard service customers now than it did 9 years ago with 3.6 fewer employees. Council will consider a Policy Issue relating to a proposed Yakima County Landfill regulation restricting yard waste from the general landfill. A program addressing illegal dumping has been very successful, responding to over 200 complaints. Refuse has also worked in partnership with ONDS in cleaning approximately 86 additional illegal dump sites. This effort has resulted in 600 tires and over 35 tons of illegally dumped debris being removed from public right-of-ways and alleys. Over 100 property owners have been contacted regarding litter abatement from the alleys adjacent to their property, with successful cleanup 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 will provide biodegradable bags for the 2010 Fall Leaf Program. Larger, more durable biodegradable bags will be used for this program with a 25 bag limit per customer. Refuse will pick up additional leaf debris at a nominal cost at the request of the customer. A few years ago, the Street Division provided the bulk of leaf pick up, but that left the City exposed to snow conditions and kept the crews away from important street maintenance work.

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. A revenue model examining property tax impacts of a Metropolitan Parks District (MPD) has been completed; however, this project has been set aside in lieu of working on further research and due diligence into partnering with the Yakima Bears for a new stadium.

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 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 new skate park at Upper Kiwanis continues to be very popular. Completed phases of the Kiwanis Park Master Plan includes a basketball court (Southwest Rotary), a playground (Downtown Rotary), a new restroom, a picnic shelter by the new ballfield area (Sunrise Rotary) and other Title 12 amenities in the northwest portion of the park. The three ballfields for little league and woman's fast pitch, night lighting, volleyball court and ADA accessible walkway are slated for completion in 2011. Franklin Pool had a great summer season with extended hours of operation due to lighting improvements. Lions Pool also had a good operating year even though much of the infrastructure is very mature. All of the over 300 acres of parks are extensively used and are obviously very popular. McGuinness and Cherry Parks received lighting enhancements to mitigate vandalism at night. Parks has been challenged with maintaining services and maintenance of existing infrastructure in a highly limited resource situation. Nearly $180,000 was cut at mid-year 2010 from the Parks budget including staffing reductions. An additional $90,000 has been cut from the 2011 Parks budget according the POG Model. Fisher Golf course was offered for contract operation proposals in the fall of 2009. No proposals were received. We have been told by real estate professionals that the value of the property is significant, but not as a par three golf course that requires general fund subsidy to continue operations. Further erosion of Park's revenues elevates more serious service cuts such as pool closures and abandonment of current open space maintenance practices.

Transit provides expanded 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. Five new buses were incorporated into the Transit fleet in mid 2010 and a commensurate number of older buses were removed. These five new buses are from a capital grant from FTA through the Federal Stimulus program. Service to the Pacific Northwest University of Health Science, Riverside Christian Elementary and Snokist in lower Terrace Heights began in September of 2009 and are slated to end in December 2010 due to funding loss. Due to significant staff research and analysis, the federal assistance for Transit continues to grow, helping to supplement the local sales tax to provide adequate funding for this public transportation service many in the community find essential. Even with the significant reduction in sales tax resources, Transit did not need to reduce current service levels for 2010 and 2011 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 2011 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 were confident a positive review would be forthcoming. However, the SAO has indicated that work on the performance audit has been postponed indefinitely because of state budgetary pressures. We have restored selected asphalt surfaces around the Public Works complex in 2008 and 2009. The work for 2010 highlights concrete repair and surface water/wastewater management compliance activities prior to continued surface repair.

It continues to be a privilege to participate in the revitalization of Downtown Yakima. I have worked closely with the Committee for Downtown Yakima as they have assumed the majority of downtown maintenance activities through the new DYBID. CDY is now under contract with the City for downtown public parking management. At the recommendation of the Parking Commission and with City Council approval and funding, new pay stations were installed and a promotional program was implemented. The Barrel House parking lot was incorporated into the program at mid-year 2010. I look forward to assisting the City Council in the development of a North First Street Master Plan. Again, as I mentioned last year, consideration should be given to establishing a dedicated repair and refurbishment fund for the streetscape improvements. In addition to the damage caused by vehicle accidents, 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 2011 in this difficult economic and 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 in the Public Works Complex. Both Streets and Parks fall across a number of the functional divisions within the Priorities of Government Model.

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 within available resources. This is evidenced by comparing the 2009 authorized FTE's of 10 to the proposed 2011 Budget of 9 FTE's, a reflection of the continued reduction in available resources. This level of personnel will reduce the attention to the public and increase response times to necessary tasks, but will be manageable.

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	2009 Actual	2010 Amended Budget	2011 Proposed Budget
1160	Director of Public Works	1.00	1.00	1.00
2262	Safety and Training Officer	1.00	1.00	1.00
7122	Department Assistant II (1)	2.00	1.00	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**	**9.00**	**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 1.10 FTE's funded by Cemetery (144) and / or Transit (462).

BUDGET SUMMARY

Dept 560 Public Works Administration Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
633 Facility Maintenance	$574,742	$572,071	$382,103	$524,935	$564,217	98.6	107.5
639 Administration	537,258	561,044	381,619	544,122	561,185	100.0	103.1
640 Safety and Training	33,662	42,258	23,698	41,358	43,751	103.5	105.8
Total Expenditures	$1,145,662	$1,175,373	$787,420	$1,110,415	$1,169,153	99.5	105.3
Revenue Summary By Service Unit							
633 Facility Maintenance	$561,838	$567,438	$425,614	$567,438	$567,438	100.0	100
639 Administration	628,309	617,893	462,680	608,750	617,893	100.0	101.5
699 General Revenues	174,906	187,367	219,391	219,391	285,165	152.2	130
Total Revenues	$1,365,053	$1,372,698	$1,107,685	$1,395,579	$1,470,496	107.1	105.4

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$483,663	$466,315	$333,317	$459,352	$469,418	100.7	40.2
200 Personnel Benefits	135,631	133,243	99,596	132,226	132,613	99.5	11.3
Sub-Total Salaries and Benefits	619,294	599,558	432,912	591,578	602,031	100.4	51.5
300 Supplies	53,245	68,973	46,864	62,773	60,480	87.7	5.2
400 Other Services and Charges	418,201	450,468	257,532	400,690	441,962	98.1	37.8
900 Interfund Payment for Services	54,922	56,374	50,111	55,374	64,679	114.7	5.5
Total Expenditures	$1,145,662	$1,175,373	$787,420	$1,110,415	$1,169,153	99.5	100.0

EXPLANATORY NARRATIVE

The service units are supported by charges against the designated assisted divisions. The charges are based on each division's current budget year's projected expenditures and an amount calculated on the percentage of administration support services received and square footage occupied.

Service Unit 633 – Facility Maintenance

The service unit is primarily supported by revenue received from the fees charged to the divisions occupying space at the Public Works Complex. A division's fee is based on its calculated percentage of space assigned at the Public Works Complex.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$122,761	$120,102	$88,712	$118,129	$121,315	101.0	102.7
120 Overtime	15,957	10,000	10,355	10,500	10,000	100.0	95.2
Total	138,718	130,102	99,067	128,629	131,315	100.9	102.1
200 Personnel Benefits	43,219	39,908	31,192	39,620	39,331	98.6	99.3
300 Supplies							
310 Office and Operating Supplies	31,626	31,230	27,056	30,530	31,230	100.0	102.3
320 Fuel Consumed	1,008	1,000	895	1,500	1,500	150.0	100.0
350 Small Tools and Equipment	1,289	5,000	10,539	9,000	5,000	100.0	55.6
Total	33,922	37,230	38,489	41,030	37,730	101.3	92.0
400 Other Services and Charges							
410 Professional Services	0	1,500	297	500	1,500	100.0	300.0
420 Communications	447	476	1,166	1,000	1,000	210.3	100.0
430 Transportation / Training	1,126	500	945	750	500	100.0	66.7
470 Public Utility Services	245,775	261,856	151,293	220,906	252,341	96.4	114.2
480 Repairs and Maintenance	111,187	98,000	59,504	92,000	98,000	100.0	106.5
490 Miscellaneous	349	1,500	150	500	1,500	100.0	300.0
Total	358,883	363,832	213,355	315,656	354,841	97.5	112.4
950 Interfund Opt Rental And Leases	0	1,000	0	0	1,000	100.0	*
Total Expenditures – Service Unit 633	$574,742	$572,071	$382,103	$524,935	$564,217	98.6	107.5
Revenues							
360 Miscellaneous Revenues	$561,838	$567,438	$425,614	$567,438	$567,438	100.0	100.0
Total Revenues – Service Unit 633	$561,838	$567,438	$425,614	$567,438	$567,438	100.0	100.0

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is primarily due to snow and ice removal, absenteeism coverage, annual carpet and floor care, and emergency call-outs.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – Major items budgeted 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; small tools; paint supplies; miscellaneous hardware for minor repair work; tarps; padlocks and replacement batteries.

Account 320 Fuel Consumed – This account provides for the purchase of diesel fuel and gasoline utilized by Department vehicles.

Account 350 Small Tools and Equipment – This account is used for janitorial equipment replacement such as vacuum cleaners, floor buffers and fans, and pays for items such as hand tools and other specialty tools.

Account 410 Professional Services – Professional services expenditures include fees for special human resources and technical engineering issues.

Account 420 Communications – This account provides for telephone services.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other training seminars.

Account 470 Public Utility Services – This line item includes use fees to utilities and other governmental departments. .

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

Account 490 Miscellaneous – Miscellaneous expenditures include staff recruitment costs, workshop registrations, and freight charges.

Account 950 Interfund Operating Transfer/Rental and Leases – This account funds costs for maintenance and operation of department vehicles.

Revenues – 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	2010 Amended Budget	% Of Total Budget	2011 Proposed Budget	% Of Total Budget	2011 Proposed vs. 2010 Amended
Parks	$55,661	9.8%	$55,661	9.8%	0%
Street and Traffic Engineering	153,462	27.0%	153,462	27.0%	0%
Irrigation	6,612	1.2%	6,612	1.2%	0%
Transit	88,690	15.6%	88,690	15.6%	0%
Refuse	42,884	7.6%	42,884	7.6%	0%
Water	86,692	15.3%	86,692	15.3%	0%
Equipment Rental	133,437	23.5%	133,437	23.5%	0%
Total	$ 567,438	100.0%	$ 567,438	100.0%	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.

Service Unit – 639 Administration	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$311,636	$308,749	$217,579	$303,258	$309,337	100.2	102.0
120 Overtime	3,685	2,500	13	2,500	2,500	100.0	100.0
130 Special Pay	180	0	0	0	0	*	*
140 Retirement/Termination Cashout	7,572	0	0	0	0	*	*
Total	323,073	311,249	217,593	305,758	311,837	100.2	102.0
200 Personnel Benefits	85,627	86,031	63,060	85,302	85,791	99.7	100.6
300 Supplies							
310 Office and Operating Supplies	13,424	16,000	6,979	10,000	11,000	68.8	110.0
320 Fuel Consumed	0	243	0	243	250	103.0	103.0
350 Small Tools and Equipment	3,603	12,000	246	8,000	8,000	66.7	100.0
Total	17,027	28,243	7,226	18,243	19,250	68.2	105.5
400 Other Services and Charges							
410 Professional Services	2,145	2,500	0	2,500	2,500	100.0	100.0
420 Communications	41,373	56,648	28,770	56,044	56,753	100.2	101.3
430 Transportation / Training	206	1,500	109	1,000	1,500	100.0	150.0
440 Advertising	117	500	0	500	500	100.0	100.0
470 Public Utility Services	3,836	5,000	6,600	6,600	5,375	107.5	81.4
480 Repairs and Maintenance	5,895	4,500	5,699	4,500	4,500	100.0	100.0
490 Miscellaneous	3,038	9,500	2,451	8,300	9,500	100.0	114.5
Total	56,610	80,148	43,629	79,444	80,628	100.6	101.5
900 Interfund Payment for Services							
950 Interfund Opt Rental & Leases	21,516	20,298	15,035	20,298	27,551	135.7	135.7
960 Interfund Insurance Services	33,406	35,076	35,076	35,076	36,128	103.0	103.0
Total	54,922	55,374	50,111	55,374	63,679	115.0	115.0
Total Expenditures – Service Unit 639	$537,258	$561,044	$381,619	$544,122	$561,185	100.0	103.1
Revenues							
340 Charges for Good and Services	$628,309	$617,893	$462,669	$608,750	$617,893	100.0	101.5
360 Miscellaneous Revenues	0	0	11	0	0	*	*
Total Revenues – Service Unit 639	$628,309	$617,893	$462,680	$608,750	$617,893	100.0	101.5

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is primarily due to extended hours coverage.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – Supplies include: routine office supplies, pens, pencils, erasers; calendars; printer and copier paper; binders; and highlighters

Account 320 Fuel Consumed – This account provides for the purchase of diesel fuel and gasoline utilized by Department vehicles.

Account 350 Small Tools and Equipment – This account is used for equipment replacement, and pays for items such as calculators, office furniture and computer components.

Account 410 Professional Services – Consists of office equipment maintenance services, desktop publishing projects and special human resources services.

Account 420 Communications – This account provides for wireless communication costs, telephone services and postage.

Account 430 Transportation/Training – The following chart shows some of the major activities supported by this account.

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	Computer Training	Director / Department Assistants
Various	Clerical and Administrative Training Programs	Department Assistants

Account 440 Advertising – This line item provides for public notices of meeting, hearings, or other items of public interest.

Account 470 Public Utility Services – This line item includes use fees to utilities and other governmental departments.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

Account 490 Miscellaneous – Includes excise tax payments, uniforms, flags, meeting registrations, service awards, kitchen supplies for meetings, and membership dues.

Account 950 Interfund Operating Transfer/Rental and Leases – This account funds costs for maintenance and operation of department vehicles.

Account 960 Interfund Insurance Services – This expense is this service unit's share of the risk management fund.

Revenues – These revenue budget line items are established at a level sufficient to offset the projected costs for providing service. Revenue sources come from charging other Public Works divisions for administrative support services. An equitable distribution of charges was developed using the prorated 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 2009 Budget	2010 Assessment	% Of Total Budget	2011 Proposed Assessment	% Of Total Budget
(131) Parks and Recreation	(1.2%)	$208,690	34%	$214,447	35%
(141) Streets and Traffic Engineering	(17.3%)	86,616	14%	89,002	14%
(144) Cemetery	(7.0%)	22,809	4%	22,809	4%
(462) Transit	1.0%	67,070	11%	67,070	11%
(471) Refuse and Recycling	1.0%	104,330	17%	104,330	17%
(551) Equipment Rental and Revolving	1.0%	119,235	20%	119,235	19%
Total Budget:	(3.1%)	$608,750	100%	$616,893	100%

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.

Service Unit – 640 Safety And Training	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$21,872	$23,964	$16,657	$23,964	$25,266	105.4	105.4
120 Overtime	0	1,000	0	1,000	1,000	100.0	100.0
Total	21,872	24,964	16,657	24,964	26,266	105.2	105.2
200 Personnel Benefits	6,785	7,305	5,343	7,305	7,492	102.6	102.6
300 Supplies							
310 Office and Operating Supplies	176	1,000	238	1,000	1,000	100.0	100.0
350 Small Tools and Equipment	2,120	2,500	911	2,500	2,500	100.0	100.0
Total	2,296	3,500	1,149	3,500	3,500	100.0	100.0
400 Other Services and Charges							
410 Professional Services	0	1,000	0	400	1,000	100.0	250.0
420 Communications	53	1,289	44	1,289	1,293	100.3	100.3
430 Transportation / Training	412	600	0	600	600	100.0	100.0
490 Miscellaneous	2,244	3,600	504	3,300	3,600	100.0	109.1
Total	2,709	6,489	549	5,589	6,493	100.1	116.2
Total Expenditures – Service Unit 640	$33,662	$42,258	$23,698	$41,358	$43,751	103.5	105.8

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is primarily due to covering accident investigation and safety training outside of the normal work schedule.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related

to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – Items budgeted include office supplies and computer accessories.

Account 350 Small Tools and Equipment – This account is used for equipment replacement, and pays for items such as calculators, office furniture and computer components.

Account 410 Professional Services – Funds are budgeted in this line item for professional services in accordance with safety training and preparedness requirements.

Account 420 Communications – This account provides for wireless communication costs, telephone services and postage.

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

Account 490 Miscellaneous – This account includes registration fees for participation in conferences, together with dues and subscriptions for the City's memberships.

Service Unit 699 – General Revenues

SERVICE UNIT 699 – GENERAL REVENUE

Service Unit – 699 General Revenues	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$174,793	$187,367	$219,391	$219,391	$285,165	152.2	130.0
360 Miscellaneous Revenues	113	0	0	0	0	*	*
Total Revenues – Service Unit 699	$174,906	$187,367	$219,391	$219,391	$285,165	152.2	130.0

Revenues – These revenue budget line items are established at a level sufficient to offset the projected costs for providing service. Revenue sources come from charging other Public Works divisions for administrative support services. An equitable distribution of charges was developed using the prorated method combined with a calculation based on a percentage of the support actually provided to each division.

STREETS – 141

Director of Public Works — ***Chris Waarvick***
Street and Traffic Operations Manager — ***Joe Rosenlund***

DEFINITION

The Street Operations Division is responsible for street surface preservation, maintenance, repairs, sweeping, sidewalk repairs, arterial weed control, snow and ice control, and other seasonal service programs dedicated to the health, safety and welfare of our citizens. Street operations staff maintains over 368 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 $380 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.

The City of Yakima uses three different materials for the winter maintenance program, a liquid deicer, bulk rock salt and traction material. The amount of these materials can vary widely depending on winter weather conditions. The city, at times, also utilizes 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. Crews apply de-icing material in a proactive mode to reduce ice conditions and it is used on snow-covered roads to reduce snow compaction.

Material costs this past year have been more stable than the previous three years. However, budgetary reductions for both material and personnel have limited our ability to provide the level of maintenance required to maintain roads in an overall good condition. Street work is now primarily reactive repairs instead proactive preventive maintenance.

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

PERFORMANCE STATISTICS

Street Cleaning	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Maintenance Miles of Paved Streets	355	357	368
Sweeper Material (Tons)	15,000	15,500	15,500
Street Maintenance			
Miles Sealed Residential	0.5	0.5	0.0
Seal Coated Arterials Lane Miles	31.5	15.0	0.0
Miles Crack Filled and Level Coursed	50.0	35.0	50.0
Miles of Dirt Streets and Alleys Graded / Graveled	26.0	26.0	26.0
Dust Abatement Tons of Material Applied	15.0	10.0	0.0

AUTHORIZED PERSONNEL

Class Code	Position Title	2009 Actual	2010 Amended Budget	2011 Proposed Budget
1261	Street and Traffic Operations Manager (1)	1.00	1.00	1.00
8711	Street Maintenance Specialist (1)	20.00	19.00	17.00
8713	Street Maintenance Crew Leader	5.00	5.00	5.00
13302	Street Maintenance Supervisor	1.00	1.00	1.00
Total Personnel (1)		**27.00**	**26.00**	**24.00**

(1) The Streets & Traffic Operations Manager position is shared with Traffic Operations..
(2) A vacant Street Maintenance Specialist position was eliminated in 2010. Two positions will be eliminated in 2011.

BUDGET SUMMARY

Dept 141 Street Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
224 Street Cleaning	$347,164	$335,742	$236,550	$335,196	$334,877	99.7	99.9
521 Street Maintenance	2,173,451	2,220,875	1,519,367	2,198,036	2,118,757	95.4	96.4
522 Pedestrian And Bikeway Maint	111,540	68,728	46,972	67,904	2,502	3.6	3.7
524 Snow And Ice Control	438,736	365,851	294,576	372,452	393,323	107.5	105.6
529 Administration	218,262	225,262	188,711	217,502	223,695	99.3	102.9
645 Interfund Distribution	214,542	130,542	87,042	110,542	63,542	48.7	57.5
Total Dept 141 Expenditures	$3,503,694	$3,346,999	$2,373,217	$3,301,631	$3,136,696	93.7	95.0
Department 133 Total	1,986,329	2,077,663	1,510,362	2,006,486	1,904,310	91.7	94.9
Total Streets and Traffic Expenditures	$5,490,023	$5,424,662	$3,883,579	$5,308,117	5,041,006	92.9	95.0

Revenue Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
224 Street Cleaning	$0	$200,000	$200,000	$200,000	$200,000	100.0	100.0
521 Street Maintenance	1,252,652	1,208,760	929,401	1,258,760	1,258,760	104.1	100.0
522 Pedestrian And Bikeway Maint	10,060	0	50	50	0	*	0.0
524 Snow And Ice Control	3,535	0	0	0	0	*	*
645 Interfund Distribution	25,000	40,000	40,000	40,000	40,000	100.0	100.0
699 General Revenues	5,610,193	4,978,403	3,570,347	5,142,640	4,884,962	98.1	95
Total Dept 141 Revenues	$6,901,440	$6,427,163	$4,739,798	$6,641,450	$6,383,722	99.3	96.1
Department 133 Total	$49,849	$57,000	$15,368	$35,579	$27,000	47.4	75.9
Total Streets and Traffic Revenues	$6,951,289	$6,484,163	$4,755,166	$6,670,029	$6,410,722	98.9	96.1

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$1,290,085	$1,329,004	$902,057	$1,269,502	$1,250,572	94.1	39.9
200 Personnel Benefits	460,748	461,124	321,484	457,598	417,544	90.6	13.3
Sub-Total Salaries and Benefits	1,750,833	1,790,128	1,223,541	1,727,101	1,668,117	93.2	53.2
300 Supplies	562,282	478,260	354,808	542,173	477,550	99.9	15.2
400 Other Services and Charges	122,618	88,250	37,605	71,497	64,600	73.2	2.1
500 Intergov Srvcs / Other Interfund	214,579	130,642	87,101	110,642	63,642	48.7	2.0
900 Interfund Payment for Services	853,383	859,719	670,163	850,219	862,788	100.4	27.5
Total Expenditures	$3,503,694	$3,346,999	$2,373,217	$3,301,631	$3,136,696	93.7	100.0

EXPLANATORY NARRATIVE

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 three-person night sweeping crew was eliminated to provide an increased effort on arterial street maintenance and weed control.

Service Unit 224 – Street Cleaning

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$115,152	$118,248	$80,751	$116,075	$114,196	96.6	98.4
120 Overtime	2,113	2,000	1,021	2,000	2,000	100.0	100.0
130 Special Pay	2,597	2,375	824	2,375	2,375	100.0	100.0
Total	119,862	122,623	82,595	120,450	118,571	96.7	98.4
200 Personnel Benefits	45,359	47,080	32,293	46,791	44,917	95.4	96.0
310 Office And Operating Supplies	1,270	1,500	997	1,000	1,500	100.0	150.0
470 Public Utility Services	37,592	34,650	23,247	40,000	40,000	115.4	100.0
950 Interfund Opt Rental and Leases	143,081	129,889	97,417	126,955	129,889	100.0	102.3
Total Expenditures – Service Unit 224	$347,164	$335,742	$236,550	$335,196	$334,877	99.7	99.9
Revenues							
340 Charges for Good and Services	$0	$200,000	$200,000	$200,000	$200,000	100.0	100.0
Total Revenues – Service Unit 224	$0	$200,000	$200,000	$200,000	$200,000	100.0	100.0

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is primarily due to personnel allocations towards snow and ice removal and for street sweeping after parades.

Account 130 Special Pay – The areas that require special pay frequently are standby pay for winter storms and weekend emergency callouts.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – Items budgeted include office supplies and computer accessories.

Account 470 Public Utility Services – This line pays for landfill charges.

Account 950 Interfund Operating Transfer/Rental and Leases – This account funds costs for maintenance and operation of department vehicles.

Revenues – Revenues consist of an interfund distribution transfer from Storm Water for the removal of pollutants before they enter the storm water system.

Service Unit 521 – Street Maintenance

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.

City Council direction has focused the street division on providing a 12-year cycle of programmed preventative maintenance operations to the surface of all 92 miles of classified roadway and the 276 miles of residential streets. The 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 lane miles of arterial streets annually. The residential chip sealing projects were omitted for the second straight year. The residential street maintenance program now consists of minor patching and crack sealing only. We will continue with this practice in 2011 unless funding levels change.

In 2010, an emphasis was placed on repair of failing arterial roadway sections due to the continued deterioration of many of the arterial roads. This will remain the priority in 2011. Targeted streets this year include 1st Street, Summitview Avenue, Lincoln Avenue, 16th Avenue, and the intersections of 1st/Walnut, 56th/Arlington, and Mead Ave - 72nd to 75th.

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 late 2010.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$860,689	$894,340	$607,641	$841,372	$846,027	94.6	100.6
120 Overtime	6,866	14,400	2,574	14,400	14,400	100.0	100.0
130 Special Pay	24,358	18,215	12,597	18,345	18,295	100.4	99.7
140 Retirement/Termination Cashout	4,436	0	0	0	0	*	*
Total	896,348	926,955	622,812	874,117	878,722	94.8	100.5
200 Personnel Benefits							
200 Personnel Benefits	315,830	329,984	221,658	327,780	300,968	91.2	91.8
280 Clothing and Miscellaneous	1,523	1,250	1,278	800	1,000	80.0	125.0
Total	317,354	331,234	222,936	328,580	301,968	91.2	91.9
300 Supplies							
310 Office and Operating Supplies	284,135	244,410	153,089	288,200	227,800	93.2	79.0
320 Fuel Consumed	109,839	110,000	80,254	117,000	117,000	106.4	100.0
350 Small Tools and Equipment	1,634	6,000	8,076	9,773	6,000	100.0	61.4
Total	395,608	360,410	241,419	414,973	350,800	97.3	84.5
400 Other Services and Charges							
410 Professional Services	3,725	7,500	1,195	3,400	5,000	66.7	147.1
420 Communications	4,185	5,242	2,257	1,600	1,900	36.3	118.8
430 Transportation / Training	605	950	601	950	950	100.0	100.0
450 Operating Rentals and Leases	4,989	14,000	0	5,000	5,000	35.7	100.0
480 Repairs and Maintenance	795	2,500	199	2,500	2,500	100.0	100.0
490 Miscellaneous	3,647	2,200	2,150	2,200	2,200	100.0	100.0
Total	17,947	32,392	6,401	15,650	17,550	54.2	112.1
530 State / County Taxes & Assessment	37	100	59	100	100	100.0	100.0
950 Interfund Opt Rental and Leases	546,157	569,784	425,741	564,616	569,616	100.0	100.9
Total Expenditures – Service Unit 521	$2,173,451	$2,220,875	$1,519,367	$2,198,036	$2,118,757	95.4	96.4
Revenues							
330 Intergovernmental Revenues	$1,249,776	$1,200,000	$924,509	$1,250,000	$1,250,000	104.2	100.0
340 Charges for Good and Services	2,876	8,760	4,892	8,760	8,760	100.0	100.0
Total Revenues – Service Unit 521	$1,252,652	$1,208,760	$929,401	$1,258,760	$1,258,760	104.1	100.0

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime costs vary year-to-year and are heavily determined by call-outs from the Police and Fire Departments along with personnel allocations towards snow and ice removal.

Account 130 Special Pay – The areas that require special pay frequently are standby pay for winter storms and weekend emergency callouts.

Account 140 Retirement/Termination Cashout – This account is used to cover retirement cashouts.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 280 Clothing and Miscellaneous – Items paid for from this account include gloves, boots, rain gear, traffic vests, etc.

Account 310 Office and Operating Supplies – Supplies include items such as fuel, asphalt, CRS2P oil, aggregate, chip seal rock, propane, grease, cleaning agents, and cutoff paper.

Account 320 Fuel Consumed – This account provides for the purchase of diesel fuel and gasoline utilized by Department vehicles.

Account 350 Small Tools and Equipment – This account is used for equipment replacement and pays for items such as calculators, office furniture and computer components, as well as picks, YVRCAA Permits, hammers, survey hubs, traffic control signs, shovels, first aid supplies.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as hiring specialty contractors.

Account 420 Communications – This account provides for wireless communication costs and telephone services.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other training seminars.

Account 450 Operating Rentals and Leases – Includes the rental or lease of equipment from outside vendors.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for street equipment and machinery.

Account 490 Miscellaneous – This account includes registration fees for participation in conferences, together with dues and subscriptions for the City's memberships.

Account 530 State/County Taxes and Assessments – This line item pays for taxes assessed by other governmental entities.

Account 950 Interfund Operating Transfer/Rental and Leases – This account funds costs for maintenance and operation of department vehicles.

Revenues – State Gas Tax is based on a state per capita formula. Another revenue source is insurance reimbursements for damages to infrastructure.

Service Unit 522 – Pedestrian/Bikeway Maintenance

This service unit covers pedestrian and bikeway maintenance, as well as sidewalk maintenance adjacent to City-owned facilities. The Pedestrian and Bikeway Maintenance program has been eliminated for 2011. Sidewalk repairs / replacement are the responsibility of the adjacent property owner; curb and gutter repairs are contracted out to private companies. 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 was not funded in 2010 and will not be funded until city revenues improve significantly.

A 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. Unfortunately, the 2011 program will be scaled back to 1/3 of the existing level due to cost containment. In previous years, the Department of Corrections (DOC) crew performed weed removal, hand sweeping and litter removal along the classified streets in Yakima. The DOC contract was cancelled early in 2009 and will not be renewed anytime in the near future. Some of the work previously accomplished by the DOC crew is being done by city forces on an as needed basis.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$38,227	$38,994	$26,849	$38,262	$0	0.0	0.0
120 Overtime	309	200	4	200	200	100.0	100.0
130 Special Pay	1,394	2,302	763	2,302	2,302	100.0	100.0
Total	39,931	41,496	27,615	40,764	2,502	6.0	6.1
200 Personnel Benefits	14,617	15,434	10,528	15,340	0	0.0	0.0
310 Office and Operating Supplies	3,385	4,000	1,156	4,000	0	0.0	0.0
410 Professional Services	53,607	7,797	7,673	7,800	0	0.0	0.0
Total Expenditures – Service Unit 522	$111,540	$68,728	$46,972	$67,904	$2,502	3.6	3.7
Revenues							
340 Charges for Good and Services	$10,060	$0	$50	$50	$0	*	0.0
Total Revenues – Service Unit 521	$10,060	$0	$50	$50	$0	*	0.0

Note: Permanent staffing for this program has been eliminated. The overtime and Special pay accounts will be zeroed out for the final budget.

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 and for long durations which requires overtime for city personnel. Citizens gauge much of the effectiveness of the street maintenance program 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. Our ability to remove snow in a timely matter is limited by the number of skilled maintenance workers available. The Streets division is down two positions since last year. Moderate to large snowstorms or even a series of small snowstorms will require

dividing the staff into two crews resulting in less equipment on the road and longer times to clear snow from city streets.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$151,338	$151,856	$112,890	$148,982	$163,961	108.0	110.1
120 Overtime	46,977	35,000	20,215	35,000	35,000	100.0	100.0
130 Special Pay	4,690	5,100	2,353	5,100	5,100	100.0	100.0
Total	203,005	191,956	135,458	189,082	204,061	106.3	107.9
200 Personnel Benefits	69,913	56,545	47,882	56,170	59,012	104.4	105.1
310 Office and Operating Supplies	162,019	112,350	111,236	122,200	125,250	111.5	102.5
410 Professional Services	3,798	5,000	0	5,000	5,000	100.0	100.0
Total Expenditures – Service Unit 524	$438,736	$365,851	$294,576	$372,452	$393,323	107.5	105.6
Revenues							
340 Charges for Good and Services	$3,535	$0	$0	$0	$0	*	*
Total Revenues – Service Unit 521	$3,535	$0	$0	$0	$0	*	*

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is primarily due to the hours of work required for snow and ice removal.

Account 130 Special Pay – The areas that require special pay frequently are standby pay for winter storms and weekend emergency callouts.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – 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 and varying material costs.

Account 410 Professional Services – These funds pay for private contractors that are hired to augment city crews during large storm events. This line item varies greatly each year, as it is based on weather conditions

Revenues – Revenues consist of reimbursement from state or federal agencies if a state of emergency is declared for winter storms.

Service Unit 529 – Administration

This service unit is for management services for Street Operations, as well as interfund charges for insurance and Public Works Administration. One-half of the Street and Traffic Operations Manager expenses is shared with Traffic Engineering / Traffic Operations.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
110 Salaries and Wages	$30,938	$45,974	$33,576	$45,090	$46,716	101.6	103.6
200 Personnel Benefits	13,505	10,831	7,846	10,717	11,647	107.5	108.7
400 Other Services and Charges							
410 Professional Services	8,541	5,000	0	1,500	0	0.0	0.0
420 Communications	12	216	15	77	100	46.4	129.9
430 Transportation / Training	0	850	0	250	400	47.1	160.0
490 Miscellaneous	1,121	2,345	268	1,220	1,550	66.1	127.1
Total	9,674	8,411	283	3,047	2,050	24.4	67.3
900 Interfund Payment for Services							
960 Interfund Insurance Services	102,750	107,888	107,888	107,888	111,125	103.0	103.0
990 Interfund Administrative Charges	61,394	52,158	39,117	50,760	52,158	100.0	102.8
Total	164,144	160,046	147,005	158,648	163,283	102.0	102.9
Total Expenditures – Service Unit 529	$218,262	$225,262	$188,711	$217,502	$223,695	99.3	102.9

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of 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 about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as minor specialized training and minor design work.

Account 420 Communications – This account provides for postage costs.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other training seminars.

Account 490 Miscellaneous – The majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and various uncategorized items.

Account 960 Interfund Insurance Services – This expense is the Street Departments share of the risk management fund.

Account 990 Interfund Administrative Charges – This expense is the Street Departments share of the Public Works administration charge.

Service Unit 645 – Interfund Distribution

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
550 Interfund Subsidies	$214,542	$130,542	$87,042	$110,542	$63,542	48.7	57.5
Total Expenditures – Service Unit 645	$214,542	$130,542	$87,042	$110,542	$63,542	48.7	57.5
Revenues							
390 Other Financing Sources	$25,000	$40,000	$40,000	$40,000	$40,000	100.0	100.0
Total Revenues – Service Unit 645	$25,000	$40,000	$40,000	$40,000	$40,000	100.0	100.0

Account 550 Interfund Subsidies – This line item represents the expense for debt service for the following projects: Fruitvale Canal Reconstruction, debt retired 2011 ($16,875); the I-82 Gateway Project, debt retired 2013 ($46,667); River Road - 16th Avenue to Fruitvale, PW contribution ends in 2011 ($47,000). The total 2011 debt service is $63,542.

Revenues – Revenue consists of an operating transfer from Stormwater to repay start-up costs.

Service Unit 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$1,372,651	$1,255,353	$1,461,266	$1,461,266	$1,368,912	109.1	93.7
310 Taxes	4,217,463	3,708,000	2,089,275	3,628,447	3,513,000	94.7	96.8
360 Miscellaneous Revenues	20,079	15,050	14,879	48,000	3,050	20.3	6.4
390 Other Financing Sources	0	0	4,927	4,927	0	*	0.0
Total Revenues – Service Unit 699	$5,610,193	$4,978,403	$3,570,347	$5,142,640	$4,884,962	98.1	95.0

Revenues – Revenue source is primarily from property taxes and interest income.

TRAFFIC ENGINEERING – 133

Director of Public Works — ***Chris Waarvick***
Street and Traffic Operations Manager — ***Joe Rosenlund***

DEFINITION

Traffic Engineering and Operations is responsible for the design, installation, operation and maintenance of street lighting, traffic signals, signs, and pavement marking programs for the City. Other services include data collection, pavement condition rating, collision analysis, transportation planning, development review, grant applications, traffic studies, and coordination with other city divisions, committees, associations, businesses, school districts and citizens.

The Signal shop's primary function is maintaining existing traffic control and lighting infrastructure. Well functioning traffic signals and street lighting are critical to maintaining safe and efficient flow of traffic. Annual maintenance of the traffic signal system is necessary to provide safe transportation for citizens and emergency vehicles. 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. In addition to the planned, annual maintenance, city crews must respond to emergency maintenance events, such as equipment malfunctions or damage from a vehicle accident or vandalism.

The Signs and Lines shop maintains the City of Yakima's traffic signs, lane lines, stencils, stop bars and crosswalks. Over nine thousand gallons of paint are used annually 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 applied where feasible. 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 grinding the paint off the surface. The division also provides temporary pavement markings during construction projects to provide lane delineation during those periods when lane lines cannot be placed.

The city maintains over 23,000 traffic signs that are subject to environmental damage, vandalism and collision knockdowns. This shop fabricates many of the traffic control and directional signs but pre-made signs are purchased when bid prices indicate they are less expensive than in-house fabrication. 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.

Traffic Engineering is responsible for traffic signal timing plans, review and design of striping, sign layouts, and signals, traffic studies, collision analysis, collection of transportation system data, traffic impact reviews for proposed developments, transportation planning and grant applications. It also is responsible for responding to citizen inquiries, traffic calming request, and school zone beacon operation. This unit is also responsible for the operation of the Pavement Management System including pavement inspection, analysis and reporting.

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

PERFORMANCE STATISTICS

Public Area Lighting	2009 Actual	2010 Amended Budget	2011 Proposed Budget
City High Pressure Sodium Street Lights in Service [1]	4,800	4,800	4,300
LED Streetlights in Service	9	9	477
Lighted Street Signs	2	2	2
Traffic Control			
Traffic Signs Under Maintenance			
Warning	1,800	1,850	1,850
Regulatory	10,400	10,600	10,600
Other	13,500	13,700	13,700
Total Traffic Signs Under Maintenance	25,700	26,150	26,150
Traffic Pavement Markings to be Maintained (in gallons)			
Semi-Actuated Solid State	10,000	10,000	9,500
Fully Actuated Solid State	99	102	103
Fixed Time	5	5	5
Solar-Powered School Flashers Units	36	34	34
School Pedestrian Signals	3	3	3
School Flashers	4	4	4
Street Flashers	21	21	21
Traffic Engineering			
Update Traffic Counts on Arterial Streets (in segments)	230	100	50
Number of Street Segment Traffic Counts	75	50	50
Corrective or Citizen Request Work Orders Generated	70	90	120

(1) Inventory has not been updated for annexations, new developments or construction projects.

AUTHORIZED PERSONNEL

Class Code	Position Title	2009 Actual	2010 Amended Budget	2011 Proposed Budget
4221	Signal Technician I (1)	2.00	1.00	1.00
4222	Signal Technician II	1.00	1.00	2.00
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	0.00	0.00
8663	Traffic Sign Specialist	5.00	5.00	4.00
8664	Senior Traffic Sign Specialist	1.00	1.00	1.00
11103	Supervising Traffic Engineer (3)	1.00	0.00	0.00
11301	Traffic Operations Supervisor	1.00	1.00	1.00
Total Personnel ($)		**16.00**	**13.00**	**13.00**

(1) A Traffic Signal Technician I position was eliminated in 2009.
(2) The Traffic Sign Supervisor position was eliminated in 2009.
(3) The vacant Supervising Traffic Engineer position was eliminated in 2009.
(4) The Streets & Traffic Operations Manager position listed in Service Unit 144 is shared with Traffic Operations..

BUDGET SUMMARY

Dept 133 Traffic Engineering Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
116 Public Area Lighting	$408,349	$383,363	$320,355	$387,243	$355,274	92.7	91.7
525 Traffic Control	1,050,539	1,122,573	756,846	1,036,829	1,052,236	93.7	101.5
526 Traffic Engineering	265,643	311,756	239,275	324,750	238,600	76.5	73.5
639 Administration	201,997	197,335	149,758	196,347	197,546	100.1	100.6
646 Interfund Payments	59,800	62,637	44,128	61,317	60,655	96.8	98.9
Total Expenditures	$1,986,329	$2,077,663	$1,510,362	$2,006,486	$1,904,310	91.7	94.9
Department 141 Total	3,503,694	3,346,999	2,373,217	3,301,631	3,136,696	93.7	95.0
Total Streets and Traffic Expenditures	$5,490,023	$5,424,662	$3,883,579	$5,308,117	$5,041,006	92.9	95.0
Revenue Summary By Service Unit							
525 Traffic Control	$30,000	$0	$0	$0	$0	*	*
644 Outside Agency Billings	7,582	2,000	9,083	9,233	2,000	100.0	21.7
646 Interfund Payments	12,267	5,000	1,485	1,546	5,000	100.0	323.4
699 General Revenues	0	50,000	4,800	24,800	20,000	40.0	80.7
Total Revenues	$49,849	$57,000	$15,368	$35,579	$27,000	47.4	75.9
Department 141 Total	$6,901,440	$6,427,163	$4,739,798	$6,641,450	$6,383,722	99.3	96.1
Total Streets and Traffic Revenues	$6,951,289	$6,484,163	$4,755,166	$6,670,029	$6,410,722	98.9	96.1

Dept 133 Traffic Engineering Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$696,683	$745,323	$546,891	$741,792	$755,530	101.4	39.7
200 Personnel Benefits	238,465	256,256	185,746	254,274	252,508	98.5	13.3
Sub-Total Salaries and Benefits	935,148	1,001,579	732,636	996,066	1,008,038	100.6	52.9
300 Supplies	348,603	333,468	233,567	295,240	242,570	72.7	12.7
400 Other Services and Charges	481,743	512,752	368,688	485,724	423,626	82.6	22.3
600 Capital Outlays	0	0	1,317	1,317	0	*	0.0
900 Interfund Payment for Services	220,836	229,865	174,155	228,140	230,076	100.1	12.1
Total Expenditures	$1,986,329	$2,077,663	$1,510,362	$2,006,486	$1,904,310	91.7	100.0

EXPLANATORY NARRATIVE

Service Unit 116 – Public Area Lighting

This service unit includes the power service, design, installation, repair and maintenance of the City's streetlights. Supplies purchased in this service unit include items such as bulbs, starters, poles, capacitors, fuses, photo-cells, arms, fixtures, brackets, and wire. Scheduled replacement of lamps and cleaning of high-pressure sodium fixtures continue in the five service areas of the City in 2011. The preventative maintenance program for the City's street light system has been successful in minimizing call outs for street light repairs. Budget reductions will limit the preventative maintenance that can be accomplished resulting in a higher rate of call-outs for equipment malfunctions. The addition of pedestrian lights and tree lights in the Central Business District has increased power costs. The tree lights have experienced a high rate of vandalism and the need for frequent replacement and maintenance.

In order to reduce these costs, high wattage incandescent streetlights are being replaced with LED fixtures funded through the Energy Efficiency Conservation Block Grant. The use of LED fixtures result in savings of up to 62% in energy costs where installed. In other locations, the city has installed induction lighting that provides similar cost benefits. In addition to reduced power use, LED and induction lighting reduce maintenance costs due to their longer service expectancy. Solar powered beacons are also used whenever possible to reduce installation cost and ongoing power bills.

Another way in which the division is reducing energy costs is by reducing the number of street lighting fixtures or limiting their hours of operation. Along with the upgrade to LED lighting along arterial corridors, an evaluation is made to determine if streetlight fixtures can be removed without reducing roadway safety. The time clocks built in to downtown pedestrian and tree lights circuits are used to turn these fixtures off late at night thereby reducing their annual energy costs by about 50%. Street lighting will remain to provide security and roadway safety.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$56,067	$49,937	$36,464	$48,995	$50,124	100.4	102.3
120 Overtime	441	500	804	900	500	100.0	55.6
130 Special Pay	1,333	1,600	960	1,200	1,600	100.0	133.3
Total	57,840	52,037	38,228	51,095	52,224	100.4	102.2
200 Personnel Benefits	18,426	16,389	13,375	16,265	18,277	111.5	112.4
300 Supplies							
310 Office and Operating Supplies	26,463	25,000	28,464	25,000	14,500	58.0	58.0
320 Fuel Consumed	8,721	11,184	8,353	11,200	11,520	103.0	102.9
Total	35,184	36,184	36,817	36,200	26,020	71.9	71.9
400 Other Services and Charges							
470 Public Utility Services	287,461	260,000	223,559	270,000	245,000	94.2	90.7
480 Repairs and Maintenance	7,643	15,500	5,937	10,500	10,500	67.7	100.0
Total	295,104	275,500	229,496	280,500	255,500	92.7	91.1
950 Interfund Opt Rental and Leases	1,794	3,253	2,440	3,183	3,253	100.0	102.2
Total Expenditures - Service Unit 116	$408,349	$383,363	$320,355	$387,243	$355,274	92.7	91.7

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is primarily due to call outs for light poles damaged by accidents or weather.

Account 130 Special Pay – The area that requires special pay frequently is standby pay for weekend emergency coverage.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – Items budgeted include office supplies and computer accessories.

Account 320 Fuel Consumed – This account provides for the purchase of diesel fuel and gasoline utilized by Department vehicles.

Account 470 Public Utility Services – This line item includes use fees to utilities and other governmental departments.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

Account 950 Interfund Operating Transfer/Rental and Leases – This account funds costs for maintenance and operation of department vehicles.

Service Unit 525 – Traffic Control

In 2011 Traffic Operations will continue maintenance and operation of the City's traffic signal system and maintain our signs and marking inventory. The Signal shop's tasks include maintenance of lighting, wiring, controllers, electronic subsystems, 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.

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 signal heads are LED rather than incandescent heads. Solar powered beacons are also used whenever possible to reduce installation cost and ongoing power bills.

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, and thermoplastic 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.

The reduction in the materials budget means that not all of the pavement markings and crosswalks will receive annual maintenance. The potential loss of a Traffic Sign Specialist position would further affect this effort. School zones and arterials will continue to be the top priority for maintenance but markings in residential areas may be allowed to fade away. Requests for new markings will be reviewed not just for need but maintainability as well.

Damaged sign plates are recycled for reuse whenever possible to minimize material expenditures. The city has begun using Telspar signposts that are more durable, more adaptable, and easier to install and replace. Although these post are slightly more expensive than wood posts or steel pipe, the benefits in durability and efficiency more than make up for that marginal costs difference.

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 sign maintenance program has focused on bringing arterial street nameplates to current industry standards and addressing graffiti and vandalism. This program will not be as aggressive in 2011 due to budget and personnel reductions. Beginning in 2012 a federal regulation will take effect that requires the city to maintain all regulatory and warning signs at specified reflectivity levels. At that time, a funded program for sign review and maintenance will be necessary to meet those requirements.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$408,212	$459,874	$308,060	$419,179	$470,537	102.3	112.3
120 Overtime	8,997	8,800	8,810	8,000	8,250	93.8	103.1
130 Special Pay	11,257	10,073	8,128	10,073	10,073	100.0	100.0
Total	428,466	478,747	324,999	437,252	488,860	102.1	111.8
200 Personnel Benefits							
200 Personnel Benefits	146,623	165,223	110,097	164,086	164,422	99.5	100.2
280 Clothing And Miscellaneous	2,782	500	100	300	500	100.0	166.7
Total	149,405	165,723	110,197	164,386	164,922	99.5	100.3
300 Supplies							
310 Office And Operating Supplies	297,139	274,900	180,771	237,340	193,831	70.5	81.7
320 Fuel Consumed	8,721	11,184	8,353	11,200	11,520	103.0	102.9
350 Small Tools And Equipment	1,797	4,000	2,347	4,000	4,000	100.0	100.0
Total	307,657	290,084	191,471	252,540	209,351	72.2	82.9
400 Other Services And Charges							
420 Communications	8,992	8,002	6,436	5,520	5,525	69.1	100.1
430 Transportation / Training	1,811	1,800	53	500	1,000	55.6	200.0
450 Operating Rentals And Leases	1,154	2,000	0	2,000	2,000	100.0	100.0
470 Public Utility Services	123,499	131,954	93,930	131,954	138,551	105.0	105.0
480 Repairs And Maintenance	10,058	12,000	4,898	10,000	10,000	83.3	100.0
490 Miscellaneous	2,453	2,986	1,589	2,750	2,750	92.1	100.0
Total	147,967	158,741	106,905	152,724	159,826	100.7	104.7
640 Machinery And Equipment	0	0	1,317	1,317	0	*	0.0
950 Interfund Opt Rental And Leases	17,044	29,277	21,957	28,610	29,277	100.0	102.3
Total Expenditures - Service Unit 525	$1,050,539	$1,122,573	$756,846	$1,036,829	$1,052,236	93.7	101.5
Revenues							
390 Other Financing Sources	$30,000	$0	$0	$0	$0	*	*
Total Revenues – Service Unit 645	$30,000	$0	$0	$0	$0	*	*

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is primarily due to call outs for signs damaged by accidents or weather, traffic control at structure fires or vehicle accident scenes, and traffic control for parades.

Account 130 Special Pay – The area that requires special pay frequently is standby pay for weekend emergency coverage.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 280 Clothing and Miscellaneous – Items paid for from this account include gloves, vests, boots, and other protective clothing.

Account 310 Office and Operating Supplies – Items budgeted include office supplies and computer accessories.

Account 320 Fuel Consumed – This account provides for the purchase of diesel fuel and gasoline utilized by Department vehicles.

Account 350 Small Tools and Equipment – This account is used for equipment replacement, and pays for items such as calculators, office furniture and computer components.

Account 420 Communications – This account provides for wireless communication costs and telephone services.

Account 430 Transportation/Training – 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 2011 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 and 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 and 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 450 Operating Rentals and Leases – Includes the rental or lease of equipment from outside vendors.

Account 470 Public Utility Services – This line item includes use fees to utilities and other governmental departments.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

Account 490 Miscellaneous – This majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and various uncategorized items.

640 Machinery And Equipment – This account is used to purchase items such as school flashers and signs.

Account 950 Interfund Operating Transfer/Rental and Leases – This account funds costs for maintenance and operation of department vehicles.

Service Unit 526 – Traffic Engineering

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. The Pavement Management System has been replaced with MicroPaver pavement management software that is used to evaluate conditions of all city streets and not just arterial roadways. Staff has spent a great deal of time in the past year inventorying and inspecting the entire city street network. The 40th Avenue corridor study is in its final stages. Staff will continue to work with various divisions within the City to support the Burlington Northern / Santa Fe grade-separation project, the Barge-Chestnut Neighborhood Traffic Calming and other city projects and CBD initiatives. Signal operations at arterial intersections, intersection safety improvements and school safety enhancements remain the highest priorities. Additionally, a great deal of staff time is devoted to improving the efficiency of the traffic signal system and better signal progression on arterial streets. Staff will continue to seek any grant opportunities to move forward with these important objectives.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$165,811	$167,404	$150,085	$207,654	$168,380	100.6	81.1
120 Overtime	480	1,000	612	500	1,000	100.0	200.0
Total	166,291	168,404	150,696	208,154	169,380	100.6	81.4
200 Personnel Benefits							
200 Personnel Benefits	55,493	58,058	51,088	57,646	53,819	92.7	93.4
280 Clothing and Miscellaneous	0	200	0	200	200	100.0	100.0
Total	55,493	58,258	51,088	57,846	54,019	92.7	93.4
300 Supplies							
310 Office and Operating Supplies	1,318	2,200	1,574	2,000	2,200	100.0	110.0
350 Small Tools and Equipment	4,443	5,000	3,705	4,500	5,000	100.0	111.1
Total	5,761	7,200	5,279	6,500	7,200	100.0	110.8
400 Other Services and Charges							
410 Professional Services	35,184	73,494	32,157	50,000	5,000	6.8	10.0
430 Transportation / Training	419	1,100	0	500	500	45.5	100.0
490 Miscellaneous	2,495	3,300	55	1,750	2,500	75.8	142.9
Total	38,098	77,894	32,212	52,250	8,000	10.3	15.3
Total Expenditures - Service Unit 526	$265,643	$311,756	$239,275	$324,750	$238,600	76.5	73.5

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is primarily due to data collection at intersections for time periods outside the normal work hours.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 280 Clothing and Miscellaneous – Items paid for from this account include safety related clothing.

Account 310 Office and Operating Supplies – Items budgeted include office supplies and computer accessories.

Account 350 Small Tools and Equipment – This account is for traffic counting tools, equipment and supplies along with specialized engineering software.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as traffic engineering services and peer reviews of development traffic impact studies.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other training seminars.

Account 490 Miscellaneous – This account includes purchase of the radar speed signs, refuse speed limit stickers and other items for implementation of the Neighborhood Traffic Calming Program.

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.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
900 Interfund Payment for Services							
960 Interfund Insurance Services	$6,694	$7,029	$7,029	$7,029	$7,240	103.0	103.0
980 Interfund Garage / Plant Charges	151,943	153,462	115,095	153,462	153,462	100.0	100.0
990 Interfund Administrative Charges	43,360	36,844	27,634	35,856	36,844	100.0	102.8
Total Expenditures - Service Unit 639	$201,997	$197,335	$149,758	$196,347	$197,546	100.1	100.6

Account 960 Interfund Insurance Services – This expense is this service unit's share of the risk management fund.

Account 980 Interfund Garage/Plant Charges – Rental charges for facilities.

Account 990 Interfund Administrative Charges – This expense is this service unit's share of other departments administrative services charges.

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.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
340 Charges or Good and Services	$5,250	$2,000	$2,750	$3,000	$2,000	100.0	66.7
390 Other Financing Sources	2,332	0	6,333	6,233	0	*	0.0
Total Revenues - Service Unit 644	$7,582	$2,000	$9,083	$9,233	$2,000	100.0	21.7

Revenues – Concurrency reviews have been temporarily moved to the Planning Department. These revenues are shown with Service Unit 526 in the Priorities of Government chart.

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.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$41,972	$44,430	$31,032	$43,584	$43,360	97.6	99.5
120 Overtime	867	1,000	1,030	1,000	1,000	100.0	100.0
130 Special Pay	1,247	706	906	706	706	100.0	100.0
Total	44,086	46,136	32,968	45,290	45,066	97.7	99.5
200 Personnel Benefits	15,141	15,885	11,086	15,777	15,289	96.3	96.9
420 Communications	574	616	75	250	300	48.7	120.0
Total Expenditures - Service Unit 646	$59,800	$62,637	$44,128	$61,317	$60,655	96.8	98.9
Revenues							
340 Charges for Good and Services	$12,267	$5,000	$939	$1,000	$5,000	100.0	500.0
390 Other Financing Sources	0	0	546	546	0	*	0.0
Total Revenues - Service Unit 646	$12,267	$5,000	$1,485	$1,546	$5,000	100.0	323.4

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is primarily due to night or weekend work on construction projects.

Account 130 Special Pay – The area that requires special pay frequently is standby pay for work outside normal work hours.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 420 Communications – This account provides for postage costs.

Revenues – Revenues consist of reimbursement for materials.

Service Unit 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
360 Miscellaneous Revenues	$0	$0	$4,800	$4,800	$0	*	0.0
390 Other Financing Sources	0	50,000	0	20,000	20,000	40.0	100.0
Total Revenues - Service Unit 699	$0	$50,000	$4,800	$24,800	$20,000	40.0	80.7

Revenues – Revenues consist of private contributions and insurance reimbursements.

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. This service is slated to be terminated in December of 2010 due to lack of funding.

There are ten bus routes that operate from 6:00 a.m. to 7:45 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 is the same in 2011 as the 2010 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 2010, 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. The second year contract extension is expected to be signed by current year 2011.

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 2010 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 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

PERFORMANCE STATISTICS

Transit Fixed Route Services	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Ridership	1,349,024	1,299,505	1,338,490
Service Days	307	307	308
Vehicle Service Mileage	736,034	783,251	806,748
Vehicle Service Hours	51,421	54,928	56,575
Operating Expenses (SU 512, 519, and 641)	5,389,788	5,409,184	5,571,459
Fare Box Revenues (passes, tickets, and cash fares)	490,192	437,230	450,347
Fare Box Return Ratio (1)	9.09	8.08	8.08
Revenue / Passenger	0.36	0.34	.34
Revenue / Mile	0.67	0.56	.56
Revenue / Hour	9.53	7.96	7.96
Passenger / Mile	1.85	1.66	1.66
Passenger / Hour	26.54	23.66	23.66
Operating Cost / Passenger	3.95	4.16	4.16
Operating Cost / Mile	7.32	6.91	6.91
Operating Cost / Hour (2)	104.82	98.48	98.48

(1) Fare Box Return Ratio is calculated by dividing the fare box revenue by operating expenses.
(2) Does not include depreciation.

AUTHORIZED PERSONNEL

Class Code	Position Title	2009 Actual	2010 Amended Budget	2011 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
20111	Marketing and Program Administrator	1.00	1.00	1.00
20112	Transit Project Planner	1.00	1.00	1.00
22101	Transit Operator (1)	36.00	36.00	38.00
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 (2)		**50.00**	**50.00**	**52.00**

(1) Increased transit operators by two for the Selah Route.
(2) 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) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
512 City Transit	$4,510,113	$4,884,326	$3,538,256	$4,898,553	$4,759,472	97.4	97.2
514 Specialized Trans. Services	1,202,778	1,420,120	889,797	1,322,400	1,383,675	97.4	104.6
519 Administration	1,117,095	1,167,424	880,607	1,132,757	1,116,127	95.6	98.5
Total Expenditures	$6,829,986	$7,471,870	$5,308,660	$7,353,711	$7,259,274	97.2	98.7
Revenue Summary By Service Unit							
512 City Transit	$2,624,852	$2,876,500	$660,197	$2,867,909	$2,844,040	98.9	99.2
513 Special Transit Operations	0	1,000	0	1,000	1,000	100.0	100
514 Specialized Trans. Services	136,878	169,405	47,473	170,350	107,675	63.6	63.2
699 General Revenues	4,741,486	4,936,255	4,031,013	4,990,812	4,992,461	101.1	100
Total Revenues	$7,503,216	$7,983,160	$4,738,683	$8,030,071	$7,945,176	99.5	98.9

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	2,446,300	2,686,444	1,909,699	2,665,593	2,574,062	95.8	35.5
200 Personnel Benefits	974,962	1,025,352	706,919	1,025,352	1,022,506	99.7	14.1
Sub-Total Salaries and Benefits	3,421,262	3,711,796	2,616,617	3,690,945	3,596,568	96.9	49.5
300 Supplies	653,670	770,237	567,891	776,000	800,500	103.9	11.0
400 Other Services and Charges	1,315,423	1,493,267	944,633	1,417,546	1,498,672	100.4	20.6
500 Intergov Srvcs / Other Interfund	553	2,300	293	2,300	2,300	100.0	0.0
600 Capital Outlays	0	27,350	0	0	0	0.0	0.0
900 Interfund Payment for Services	1,439,078	1,466,919	1,179,227	1,466,919	1,361,233	92.8	18.8
Total Expenditures	$6,829,986	$7,471,870	$5,308,660	$7,353,711	$7,259,274	97.2	100.0

EXPLANATORY NARRATIVE

Service Unit 512 – City Transit

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$2,092,468	$2,221,285	$1,630,391	$2,206,735	$2,153,123	96.9	97.6
120 Overtime	52,682	73,000	45,988	73,000	73,000	100.0	100.0
130 Special Pay	1,440	56,440	1,080	56,440	56,440	100.0	100.0
140 Retirement / Termination Cashout	477	20,000	16,504	40,000	0	0.0	0.0
Total	2,147,068	2,370,725	1,693,963	2,376,175	2,282,563	96.3	96.1
200 Personnel Benefits							
200 Personnel Benefits	874,730	909,040	633,240	909,040	921,772	101.4	101.4
280 Clothing and Miscellaneous	8,331	14,000	8,372	14,000	14,000	100.0	100.0
Total	883,062	923,040	641,612	923,040	935,772	101.4	101.4
300 Supplies							
310 Office and Operating Supplies	15,169	13,500	6,991	13,500	13,500	100.0	100.0
320 Fuel Consumed	489,592	564,222	445,436	587,500	597,000	105.8	101.6
Total	504,762	577,722	452,427	601,000	610,500	105.7	101.6
400 Other Services and Charges							
410 Professional Services	0	7,000	3,000	7,000	7,000	100.0	100.0
420 Communications	19,421	19,419	12,742	19,419	19,419	100.0	100.0
430 Transportation / Training	1,245	5,000	2,214	2,500	5,000	100.0	200.0
440 Advertising	55,452	60,000	45,649	60,000	60,000	100.0	100.0
480 Repairs and Maintenance	113,140	110,000	66,117	98,000	125,000	113.6	127.6
490 Miscellaneous	30,489	38,200	27,179	38,200	38,500	100.8	100.8
Total	219,746	239,619	156,900	225,119	254,919	106.4	113.2
900 Interfund Payment for Services							
950 Interfund Opt Rental & Leases	596,613	611,030	453,337	611,030	497,027	81.3	81.3
960 Interfund Insurance Services	70,000	73,500	73,500	73,500	90,000	122.5	122.5
980 Interfund Garage / Plant Charges	87,812	88,690	66,517	88,690	88,690	100.0	100.0
990 Interfund Administrative Charges	1,051	0	0	0	0	*	*
Total	755,476	773,220	593,354	773,220	675,717	87.4	87.4
Total Expenditures - Service Unit 512	$4,510,113	$4,884,326	$3,538,256	$4,898,553	$4,759,472	97.4	97.2
Revenues							
330 Intergovernmental Revenues	$1,884,287	$2,178,000	$138,663	$2,163,409	$2,134,540	98.0	98.7
340 Charges for Good and Services	688,071	636,000	490,283	655,500	655,500	103.1	100.0
360 Miscellaneous Revenues	52,494	62,500	31,250	49,000	54,000	86.4	110.2
Total Revenues - Service Unit 512	$2,624,852	$2,876,500	$660,197	$2,867,909	$2,844,040	98.9	99.2

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is primarily due to Holiday and shuttle works.

Account 130 Special Pay – The areas that require special pay frequently are Employees filling in at higher positions / acting as crew leaders. The bilingual special pay is charged to this account also.

Account 140 Retirement/Termination Cashout – This account is used to cover retirement cashouts.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 280 Clothing and Miscellaneous – Items paid for from this account include the coach operator's uniform and clothing allowance

Account 310 Office and Operating Supplies – Items budgeted include office supplies and computer accessories.

Account 320 Fuel Consumed – This account provides for the purchase of diesel fuel and gasoline utilized by the Transit fleet.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as the fee for services done by Yakima Valley Conference of Governments.

Account 420 Communications – This account provides for wireless communication costs.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other training seminars.

Account 440 Advertising – This line item provides for media advertising.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

Account 490 Miscellaneous – The majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and various uncategorized items.

Account 950 Interfund Operating Transfer/Rental and Leases – This account funds costs for maintenance and operation of department vehicles.

Account 960 Interfund Insurance Services – This expense is this service unit's share of the risk management fund.

Account 980 Interfund Garage/Plant Charges – Rental charges for facilities.

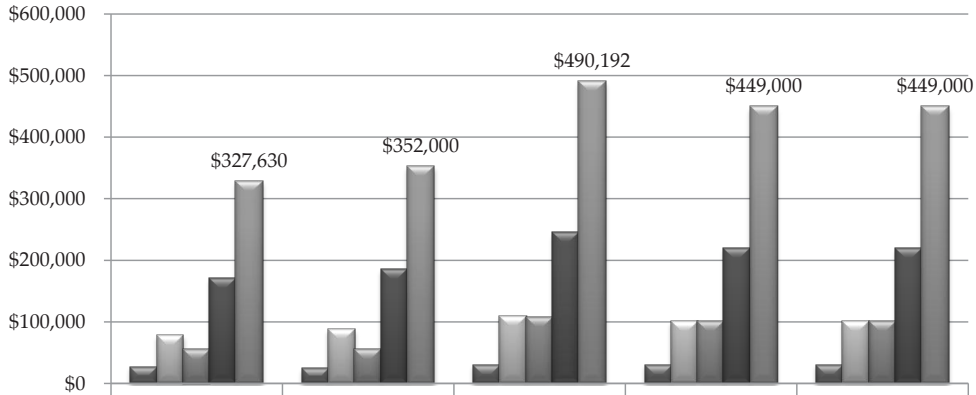
Account 990 Interfund Administrative Charges – This expense is this service unit's share of other departments administrative services charges.

Revenues – The City 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.

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.

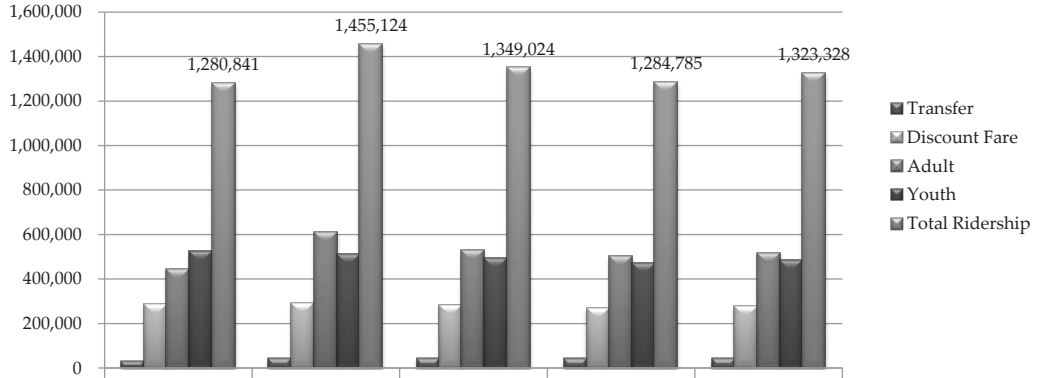
TRANSIT FARE ANALYSIS COMPARISON BY REVENUE CATEGORIES



	2007	2008	2009	2010	2011
Discount Fare	$26,417	$24,000	$30,080	$30,000	$30,000
Adult	$77,157	$88,000	$109,339	$100,000	$100,000
Youth	$54,090	$55,000	$106,834	$100,000	$100,000
Cash Fare	$169,966	$185,000	$243,939	$219,000	$219,000
Total Revenue	$327,630	$352,000	$490,192	$449,000	$449,000
				Estimated	Projected

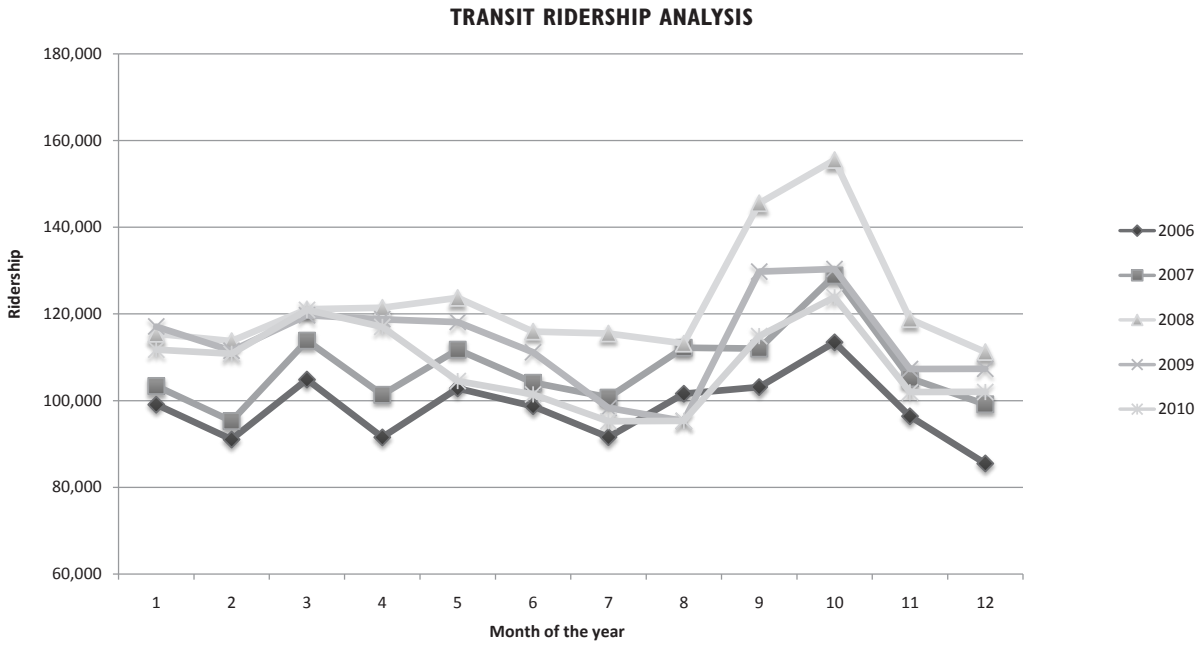
The following ridership analysis consists of two graphs: The first indicates the ridership taken by each of the rider categories. The data reflects a similar pattern to that which is shown on the revenue graph on the previous page.

TRANSIT RIDERSHIP ANALYSIS COMPARISON BY RIDERSHIP CATEGORIES



	2007	2008	2009	2010	2011
Transfer	29,450	42,102	42,060	40,057	41,259
Discount Fare	285,335	292,049	283,271	269,782	277,875
Adult	440,898	610,244	528,530	503,362	518,463
Youth	525,158	510,729	495,163	471,584	485,731
Total Ridership	1,280,841	1,455,124	1,349,024	1,284,785	1,323,328
				Estimated	Projected

The second ridership graph indicates the total ridership pattern displayed on a monthly basis over a five-year period.



Service Unit 513 – Special Transit Operating

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
340 Items Purchased for Resale	$0	$1,000	$0	$1,000	$1,000	100.0	100.0
Total Revenues - Service Unit 513	$0	$1,000	$0	$1,000	$1,000	100.0	100.0

Account 340 Items Purchased For Resale – This account has consistently been allocated $1,000 annually, however, there are no anticipated expenditures or revenues.

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 Paratransit 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. Yakima Transit supplies 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 2010 and is carrying over into 2011, the balance of a State Special Needs grant that was allocated to the Yakima area for implementation and compliance to the American Disability Act program. These funds of $92,500 are currently paying for our Professional Services Contract with the Entrust Community Services to staff our downtown transit information center.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
300 Supplies							
320 Fuel Consumed	$137,344	$162,665	$111,787	$165,000	$180,000	110.7	109.1
350 Small Tools And Equipment	191	19,850	0	0	0	0.0	*
Total	137,535	182,515	111,787	165,000	180,000	98.6	109.1
400 Other Services And Charges Y							
410 Professional Services	1,044,196	1,188,205	755,959	1,135,350	1,178,675	99.2	103.8
480 Repairs And Maintenance	47	0	0	0	0	*	*
Total	1,044,243	1,188,205	755,959	1,135,350	1,178,675	99.2	103.8
640 Machinery And Equipment	0	27,350	0	0	0	0.0	*
960 Interfund Insurance Services	21,000	22,050	22,050	22,050	25,000	113.4	113.4
Total Expenditures - Service Unit 514	$1,202,778	$1,420,120	$889,797	$1,322,400	$1,383,675	97.4	104.6
Revenues							
330 Intergovernmental Revenues	$136,878	$169,405	$47,473	$170,350	$107,675	63.6	63.2
Total Revenues - Service Unit 514	$136,878	$169,405	$47,473	$170,350	$107,675	63.6	63.2

Account 320 Fuel Consumed – This account provides for the purchase of diesel fuel and gasoline utilized by Department vehicles.

Account 350 Small Tools and Equipment – This account is used for equipment replacement, and pays for items such as calculators, office furniture and computer components.

Account 410 Professional Services – – Funds are budgeted in this line item for professional services such as Dial-A-Ride contract and the Transit Center staffing charges.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

Account 640 Machinery and Equipment – These are State grant pass through funds that are allocated to us during their current biennium period.

Account 960 Interfund Insurance Services – This expense is this service unit's share of the risk management fund.

Revenues – Revenues consist of State Operating grants and the Selah Dial-a-Ride contract.

Service Unit 519 – Administration

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$297,088	$311,779	$212,429	$284,613	$288,279	92.5	101.3
120 Overtime	705	2,500	1,721	2,500	2,500	100.0	100.0
130 Special Pay	1,440	1,440	720	1,440	720	50.0	50.0
140 Retirement/Termination Cashout	0	0	865	865	0	*	0.0
Total	299,233	315,719	215,736	289,418	291,499	92.3	100.7
200 Personnel Benefits	91,900	102,313	65,307	102,313	86,734	84.8	84.8
300 Supplies							
310 Office and Operating Supplies	9,849	5,000	3,072	5,000	5,000	100.0	100.0
350 Small Tools and Equipment	1,524	5,000	604	5,000	5,000	100.0	100.0
Total	11,373	10,000	3,676	10,000	10,000	100.0	100.0
400 Other Services and Charges							
410 Professional Services	2,680	5,000	2,461	3,000	5,000	100.0	166.7
420 Communications	6,023	6,748	4,305	6,748	7,966	118.1	118.1
430 Transportation / Training	2,607	4,000	1,186	4,000	4,000	100.0	100.0
440 Advertising	77	500	301	500	500	100.0	100.0
470 Public Utility Services	10,740	16,195	4,592	16,829	17,612	108.8	104.7
490 Miscellaneous	29,306	33,000	18,928	26,000	30,000	90.9	115.4
Total	51,433	65,443	31,773	57,077	65,079	99.4	114.0
530 State / County Taxes & Assessment	553	2,300	293	2,300	2,300	100.0	100.0
900 Interfund Payment for Services							
960 Interfund Insurance Services	247,079	240,345	240,345	240,345	247,555	103.0	103.0
990 Interfund Administrative Charges	415,523	431,304	323,478	431,304	412,961	95.8	95.8
Total	662,602	671,649	563,823	671,649	660,516	98.3	98.3
Total Expenditures - Service Unit 519	$1,117,095	$1,167,424	$880,607	$1,132,757	$1,116,127	95.6	98.5

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is primarily due to work performed or regular monthly meetings during the off times.

Account 130 Special Pay – Bilingual special pay is charged to this account.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – Items budgeted include office supplies and computer accessories.

Account 350 Small Tools and Equipment – This account is used for equipment replacement, and pays for items such as calculators, office furniture and computer components.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as armored vehicle service for revenue collection and delivery.

Account 420 Communications – This account provides for wireless communication costs, telephone services and postage.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other training seminars.

Account 440 Advertising – This line item provides for posting job openings and legal notices in the local newspaper.

Account 470 Public Utility Services – This line item includes use fees to utilities and other governmental departments.

Account 490 Miscellaneous – This account includes registration fees for participation in conferences, together with dues and subscriptions for the City's memberships.

Account 530 State/County Taxes and Assessments – This line item pays for taxes assessed by other governmental entities.

Account 960 Interfund Insurance Services – This expense is this divisions' share of the risk management fund.

Account 990 Interfund Administrative Charges – This expense is this divisions' share of other departments administrative services charges.

Service Unit 699 – General Revenue

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$586,757	$612,155	$673,230	$673,230	$676,361	110.5	100.5
310 Taxes	4,104,186	4,295,000	3,332,259	4,295,000	4,295,000	100.0	100.0
330 Intergovernmental Revenues	25,163	0	2,248	1,482	0	*	0.0
360 Miscellaneous Revenues	25,380	29,100	23,276	21,100	21,100	72.5	100.0
Total Revenues - Service Unit 699	$4,741,486	$4,936,255	$4,031,013	$4,990,812	$4,992,461	101.1	100.0

Revenues – These amounts are from Transit sales taxes and interest earnings.

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 Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
518 Capital Improvement	$969,899	$2,732,039	$2,236,818	$2,425,599	$431,750	15.8	17.8
Total Expenditures	$969,899	$2,732,039	$2,236,818	$2,425,599	$431,750	15.8	17.8
Revenue Summary By Service Unit							
645 Interfund Distribution	$185,000	$0	$0	$0	$0	*	*
699 General Revenues	1,905,330	3,337,853	3,097,597	3,336,881	961,282	28.8	28.8
Total Revenues	$2,090,330	$3,337,853	$3,097,597	$3,336,881	$961,282	28.8	28.8

Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
300 Supplies	$15,204	$57,690	$2,415	$20,000	$20,000	34.7	4.6
600 Capital Outlays	954,695	2,674,349	2,234,404	2,405,599	411,750	15.4	95.4
Total Expenditures	$969,899	$2,732,039	$2,236,818	$2,425,599	$431,750	15.8	100.0

EXPLANATORY NARRATIVE

Service Unit 518 – Capital Improvements

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
350 Small Tools and Equipment	$15,204	$57,690	$2,415	$20,000	$20,000	34.7	100.0
600 Capital Outlays							
630 Improvements Other Than Bldg	69,004	365,599	52,190	365,599	50,000	13.7	13.7
640 Machinery and Equipment	885,691	2,308,750	2,182,213	2,040,000	361,750	15.7	17.7
Total	954,695	2,674,349	2,234,404	2,405,599	411,750	15.4	17.1
Total Expenditures - Service Unit 518	$969,899	$2,732,039	$2,236,818	$2,425,599	$431,750	15.8	17.8

Account 350 Small Tools and Equipment – 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 Outlays – 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. Machinery and Equipment includes the replacement of the Transit Police car.

Service Unit 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$1,116,661	$995,848	$1,120,432	$1,120,432	$911,282	91.5	81.3
310 Taxes	380,107	150,000	0	0	0	0.0	*
330 Intergovernmental Revenues	383,191	2,141,005	1,941,066	2,144,261	0	0.0	0.0
340 Charges for Good and Services	0	20,000	0	20,000	20,000	100.0	100.0
360 Miscellaneous Revenues	24,344	26,000	34,188	42,188	25,000	96.2	59.3
390 Other Financing Sources	1,028	5,000	1,911	10,000	5,000	100.0	50.0
Total Revenues - Service Unit 699	$1,905,330	$3,337,853	$3,097,597	$3,336,881	$961,282	28.8	28.8

Revenues – In 2010, a majority of this amount includes federal ARRA grant monies. These funds will have a positive effect on Transit's Capital Reserves in succeeding years as transit busses will not need to be replaced for the next several years. Charges for Services represent the capital portion of van pool fees and Miscellaneous Revenue consists of the lease of Dial-a-Ride vehicles to the service provider.

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 other debris for residential customers within the City of Yakima and from all City-owned facilities.

The City of Yakima provides automated refuse carts to all 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, 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 the public right-of-way. Letters are sent to property owners where accumulations of debris are located, requesting that the area be cleaned. Most property owners comply and 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 constitutes 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 often with the help of volunteers, 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.

The Refuse Division continues to deal with shopping carts that are taken from retail establishments and left throughout the City. The Refuse Code Compliance Officer enforces the ordinance that regulates lost, stolen or abandoned shopping carts. Retail establishments are notified of cart locations to assure prompt retrieval of the shopping carts, which in turn improves the image and appearance of the City.

In 2010, the Refuse Division purchased several special event recycling containers to recycle plastic bottles and aluminum cans during yearly events, such as the Yak-Attack Soccer Tournament, the Folk Life Music Festival, the Skewered Apple Barbeque and the Hot Shots Basketball Tournament. Eight permanent recycling containers were also purchased and will be permanently affixed in various locations throughout Yakima.

Biodegradable leaf bags will again be provided to citizens within the City of Yakima for the Fall Leaf Program. The leaves collected in the biodegradable bags will be composted and used as a valuable product, rather than being 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

PERFORMANCE STATISTICS

Refuse	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Residential Can Accounts Active	21,652	23,352	23,790
Bin Accounts Active	435	419	419
Yard Service Accounts Active	5,038	5,211	5,294
Tons of Refuse Collected Special Collection, etc. (1)	385	390	390
Tons of Refuse Collected Residential Automated Carts	23,195	23,995	24,500
Tons of Refuse Collected Bin	2,695	2,750	2,750
Tons of Refuse Collected Yard Service	3,334	3,715	3,785
Estimated Annual Cost Per Account Collected Residential Cans	$16.67	$16.42	$17.02
Estimated Annual Cost Per Account Collected Residential Auto. Cart	$151.61	$144.79	$144.07
Estimated Annual Cost Per Account Collected Bin	$992.38	$1,110.15	$1,132.13
Estimated Annual Cost Per Account Collected Yard Service	$106.16	$103.80	$103.44

(1) Special collections include litter, illegal dumping, special hauls, etc.

AUTHORIZED PERSONNEL

Class Code	Position Title	2009 Actual	2010 Amended Budget	2011 Proposed Budget
1266	Refuse and Recycling Manager	1.00	1.00	1.00
8434	Solid Waste Code Compliance Officer	1.00	1.00	1.00
7122	Department Assistant II	1.50	1.50	1.50
8433	Solid Waste Collector / Driver (1)	10.50	11.50	11.50
8641	Solid Waste Maintenance Worker (1)	4.00	3.50	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 were upgraded from nine-month seasonal to full time and one half-time Solid Waste Maintenance Worker position was eliminated.

BUDGET SUMMARY

Dept 471 Refuse Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
212 Solid Waste Disposal	$4,089,948	$4,326,238	$3,076,867	$4,290,798	$4,369,487	101.0	101.8
219 Administration	322,986	284,150	210,184	282,361	284,481	100.1	100.8
639 Administration	204,424	204,404	178,322	204,404	207,406	101.5	101.5
Total Expenditures	$4,617,358	$4,814,792	$3,465,373	$4,777,563	$4,861,374	101.0	101.8
Revenue Summary By Service Unit							
212 Solid Waste Disposal	$4,632,150	$4,802,525	$3,681,004	$4,820,710	$4,824,000	100.5	100.1
699 General Revenues	205,885	255,423	221,204	221,177	264,824	103.7	119.7
Total Revenues	$4,838,035	$5,057,948	$3,902,207	$5,041,887	$5,088,824	100.6	100.9

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$902,673	$947,661	$683,398	$931,332	$959,884	101.3	19.8
200 Personnel Benefits	403,397	384,625	254,649	387,014	354,811	92.3	7.3
Sub-Total Salaries and Benefits	1,306,071	1,332,286	938,047	1,318,346	1,314,695	98.7	27.0
300 Supplies	295,344	300,200	186,220	280,200	300,290	100.0	6.2
400 Other Services and Charges	781,430	906,741	607,482	905,952	929,991	102.6	19.1
500 Intergov Srvcs / Other Interfund	684,786	667,900	520,952	667,900	667,900	100.0	13.7
900 Interfund Payment for Services	1,549,728	1,607,665	1,212,671	1,605,165	1,648,497	102.5	33.9
Total Expenditures	$4,617,358	$4,814,792	$3,465,373	$4,777,563	$4,861,374	101.0	100.0

EXPLANATORY NARRATIVE

Service Unit 212 – Solid Waste Disposal

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$661,924	$705,314	$509,838	$692,585	$717,818	101.8	103.6
120 Overtime	30,093	31,700	18,359	30,100	31,700	100.0	105.3
140 Retirement/Termination Cashout	2,409	0	0	0	0	*	*
Total	694,425	737,014	528,197	722,685	749,518	101.7	103.7
200 Personnel Benefits							
200 Personnel Benefits	330,612	312,140	200,871	314,529	281,714	90.3	89.6
280 Clothing and Miscellaneous	5,414	6,000	4,940	6,000	6,000	100.0	100.0
Total	336,025	318,140	205,811	320,529	287,714	90.4	89.8

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
300 Supplies							
310 Office and Operating Supplies	34,899	40,000	2,615	40,000	40,000	100.0	100.0
320 Fuel Consumed	171,069	199,000	152,867	199,000	199,090	100.1	100.1
350 Small Tools and Equipment	88,737	60,000	29,692	40,000	60,000	100.0	150.0
Total	294,705	299,000	185,174	279,000	299,090	100.0	107.2
400 Other Services and Charges							
420 Communications	7,916	7,523	7,247	7,523	7,773	103.3	103.3
470 Public Utility Services	752,471	881,000	588,447	881,000	904,000	102.6	102.6
480 Repairs and Maintenance	8,236	9,000	5,973	9,000	9,000	100.0	100.0
490 Miscellaneous	3,079	3,400	715	2,400	3,400	100.0	141.7
Total	771,702	900,923	602,383	899,923	924,173	102.6	102.7
500 Intergovernmental Services							
530 State / County Taxes & Assessment	229,355	237,900	188,968	237,900	237,900	100.0	100.0
540 Interfund Taxes & Assessments	418,431	430,000	331,985	430,000	430,000	100.0	100.0
Total	647,786	667,900	520,952	667,900	667,900	100.0	100.0
900 Interfund Payment for Services							
950 Interfund Opt Rental & Leases	982,667	1,007,246	754,895	1,006,746	1,037,800	103.0	103.1
980 Interfund Garage / Plant Charges	42,460	42,884	32,162	42,884	42,884	100.0	100.0
990 Interfund Administrative Charges	320,177	353,131	247,292	351,131	360,407	102.1	102.6
Total	1,345,304	1,403,261	1,034,349	1,400,761	1,441,091	102.7	102.9
Total Expenditures – Service Unit 212	$4,089,948	$4,326,238	$3,076,867	$4,290,798	$4,369,487	101.0	101.8
Revenues							
330 Intergovernmental Revenues	$25,000	$25,000	$0	$0	$0	0.0	*
340 Charges for Good and Services	4,607,125	4,777,525	3,679,504	4,818,710	4,822,000	100.9	100.1
350 Fines And Forfeits	25	0	1,500	2,000	2,000	*	100.0
Total Revenues – Service Unit 212	$4,632,150	$4,802,525	$3,681,004	$4,820,710	$4,824,000	100.5	100.1

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is primarily due to providing refuse and yard waste collection on holidays.

Account 140 Retirement/Termination Cashout – This account is used to cover retirement cashouts.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 280 Clothing and Miscellaneous – Items paid for from this account includes cleaning and maintaining uniforms and clothing for employees.

Account 310 Office and Operating Supplies – Office and Operating Supplies in this service unit include repair parts for yard/refuse carts and bins; paint supplies for graffiti removal; safety supplies, small tools, and biodegradable leaf bags.

Account 320 Fuel Consumed – This account provides for the purchase of diesel fuel and gasoline utilized by Department vehicles.

Account 350 Small Tools and Equipment – This account is used for equipment replacement, including refuse and yard waste carts, and pays for items such as vehicle modems and computer components. For 2011, there is an unbudgeted policy issue to purchase 1,000 new 64-gallon yard waste carts in response to a pending County ban on yard waste in the general landfill. The estimated cost of these carts would be $45,000.

Account 420 Communications – Communication includes postage and data communications.

Account 470 Public Utility Services – This line item includes use fees for the Yakima County Landfill.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for the cart washer.

Account 490 Miscellaneous – The majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and medical examinations for CLD medical card renewals.

Account 530 State/County Taxes and Assessments – State / County Taxes are based on projected revenue.

Account 540 Interfund Taxes and Assessments – The interfund taxes and assessments are based on projected revenue.

Account 950 Interfund Operating Transfer/Rental and Leases – This account funds costs for maintenance and operation of department vehicles. The Refuse Division fleet consists of automated side-loaders used for residential collection; residential front-loaders used for collection of temporary and permanent metal bins; manual side-loaders used for leaf collection and other special collections; a 1-ton flatbed truck; a bin hauler, two pickups and a sedan.

Account 980 Interfund Garage/Plant Charges – Rental charges for facilities.

Account 990 Interfund Administrative Charges – This expense is this service unit's share of other departments administrative services charges.

Revenue – Annualized revenue from new refuse and yard waste services.

Service Unit 219 – Administration

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$203,349	$204,647	$152,814	$204,647	$205,366	100.4	100.4
120 Overtime	4,899	6,000	2,388	4,000	5,000	83.3	125.0
Total	208,248	210,647	155,201	208,647	210,366	99.9	100.8
200 Personnel Benefits	67,372	66,485	48,838	66,485	67,097	100.9	100.9
310 Office and Operating Supplies	639	1,200	1,046	1,200	1,200	100.0	100.0
400 Other Services and Charges							
410 Professional Services	140	0	766	0	0	*	*
420 Communications	603	773	546	773	773	100.0	100.0
430 Transportation / Training	1,050	1,045	1,256	1,256	1,045	100.0	83.2
490 Miscellaneous	7,935	4,000	2,531	4,000	4,000	100.0	100.0
Total	9,728	5,818	5,099	6,029	5,818	100.0	96.5
550 Interfund Subsidies	37,000	0	0	0	0	*	*
Total Expenditures – Service Unit 219	$322,986	$284,150	$210,184	$282,361	$284,481	100.1	100.8

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is primarily due to providing refuse and yard waste collection on holidays.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – Items budgeted include office supplies and computer accessories.

Account 420 Communications – This account provides for telephone services and wireless communication costs.

Account 430 Transportation/Training – This account provides travel and lodging expenses for Refuse Division personnel to attend professional conferences, workshops, and meetings.

Anticipated training contemplated in 2011 includes the following:

Organization	Meetings	Staff Attending
Waste Expo	Conference	Refuse / Recycling Manager and / or Supervisor
Various	Workshops / Training	Refuse Personnel

Account 490 Miscellaneous – The majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and various uncategorized items.

Service Unit 639 – Administration

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
900 Interfund Payment For Services							
960 Interfund Insurance Services	$101,127	$100,074	$100,074	$100,074	$103,076	103.0	103.0
990 Interfund Administrative Chgs	103,297	104,330	78,248	104,330	104,330	100.0	100.0
Total Expenditures – Service Unit 639	$204,424	$204,404	$178,322	$204,404	$207,406	101.5	101.5

Account 960 Interfund Insurance Services – This is the Refuse Division's insurance coverage for Refuse equipment.

Account 990 Public Works Administration (Interfund Charges) – This is the Refuse Division's share of the administrative costs for the Public Works Division

Service Unit 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$204,087	$252,423	$220,677	$220,677	$264,324	104.7	119.8
360 Miscellaneous Revenues	1,798	3,000	527	500	500	16.7	100.0
Total Revenues – Service Unit 699	$205,885	$255,423	$221,204	$221,177	$264,824	103.7	119.7

Revenues – Below is a recap of Refuse revenues by detailed account classification

	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Revenue Service Unit 212			
Dept of Ecology – Alt to Burning Grant	$25,000	$0	$0
County / City Departments	86,496	87,000	87,000
Container Service	360,065	372,000	372,000
Automated Residential Service	3,649,042	3,830,000	3,835,000
Residential Service	5,382	1,271	0
Special Haul	2,619	3,000	3,000
Residential Extra Service	1,587	439	0
Yard Refuse	501,934	525,000	525,000
Shopping Cart Reg. Revenue	25	2,000	2,000
Total Service Unit 212	$4,632,150	$4,820,710	$4,824,000
Revenue Service Unit 699			
Interest from Investments	$1,000	$0	$0
Recycling Revenue	798	500	500
Total Service Unit 699	1,798	500	500
Beginning Unencumbered Balance	204,087	220,677	264,324
Total Estimated Resources All Service Units	$4,838,035	$5,041,887	$5,088,824

2011 RATES

Automated Refuse Service:

Curb or Alley

	Weekly Rate
35-Gallon	
One cart	$2.18
Two carts	$4.36
96-Gallon	
One cart	$3.71
Two carts	$7.42

Carry out

	Weekly Rate
35-Gallon	
One cart	$4.22
Two carts	$8.44
96-Gallon	
One cart	$6.12
Two carts	$12.24

Call Back (Flat Rate Charge)	$11.38	
Overfill Fee	$2.22	
Yard Service	$2.79	per week for nine months, from March 1st through November 30th (approximately $111.60 / year) and $1.40 per week for each additional 96-gallon cart.

Bin Service:

2-Yard	Weekly Rate	4-Yard	Weekly Rate	6-Yard	Weekly Rate
1-1x	$17.81	1-1x	$28.49	1-1x	$39.18
1-2x	$28.49	1-2x	$49.85	1-2x	$71.23
1-3x	$39.17	1-3x	$71.21	1-3x	$103.28
1-4x	$49.85	1-4x	$92.57	1-4x	$135.33
1-5x	$60.53	1-5x	$113.93	1-5x	$167.38

Overfill Fee $11.57

Temporary Bin Accounts:

2-Yard Bin	Initial Delivery Fee	$38.56	4-Yard Bin	Initial Delivery Fee	$61.69
	Pickup Charge	$9.64		Pickup Charge	$15.42
	Daily Service Fee	$ .32		Daily Service Fee	$ .51
6-Yard Bin	Initial Delivery Fee	$84.82			
	Pickup Charge	$21.21			
	Daily Service Fee	$ .71			

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

Staff productivity, measured in terms of billable hours, exceeds the industry standard of 80% by nearly 5%. The resulting hourly shop rate is $51.62 for the year July 1, 2009 thru June 30, 2010. In comparison to private sector shop labor rates, industrial truck repair shops charge from $92 to $98 per hour. Heavy duty equipment repair shops charge $86.50 to $115 per hour. Passenger car repair shops charge from $82 to $87 per hour. High shop productivity and the wide spectrum of staff members' technical experience has made it possible to bring previously outsourced work back into the shop, thus saving the operating divisions money thru lower shop rates.

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	2009 Actual	2010 Amended Budget	2011 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) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
634 Fleet Maintenance	$2,680,781	$2,946,568	$2,172,640	$2,924,534	$2,942,088	99.9	100.6
639 Administration	307,310	325,477	234,434	324,798	320,358	98.4	98.6
642 Prior Pensions	108	0	0	0	0	*	*
646 Interfund Payments	142,143	169,735	0	169,735	135,000	79.5	79.5
Total Expenditures	$3,130,343	$3,441,780	$2,407,073	$3,419,067	$3,397,446	98.7	99.4
Revenue Summary By Service Unit							
634 Fleet Maintenance	$3,248,197	$3,365,246	$2,538,127	$3,381,474	$3,442,553	102.3	101.8
699 General Revenues	4,374,138	4,105,118	4,230,388	4,230,704	4,048,614	98.6	95.7
Total Revenues	$7,622,335	$7,470,364	$6,768,515	$7,612,178	$7,491,167	100.3	98.4

Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
100 Salaries and Wages	$559,130	$562,965	$412,980	$552,819	$567,531	100.8	16.7
200 Personnel Benefits	192,644	195,501	142,873	194,237	192,923	98.7	5.7
Sub-Total Salaries and Benefits	751,773	758,465	555,852	747,056	760,454	100.3	22.4
300 Supplies	1,883,568	2,136,269	1,573,689	2,124,965	2,130,374	99.7	62.7
400 Other Services and Charges	102,001	119,440	85,675	119,440	119,510	100.1	3.5
500 Intergov Srvcs / Other Interfund	142,143	169,735	0	169,735	135,000	79.5	4.0
900 Interfund Payment for Services	250,857	257,871	191,857	257,871	252,108	97.8	7.4
Total Expenditures	$3,130,343	$3,441,780	$2,407,073	$3,419,067	$3,397,446	98.7	100.0

Dept 552 Equipment Rental Capital Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
636 Replacement Reserve	$1,964,305	$1,759,257	$921,843	$1,757,554	$1,472,996	83.7	83.8
Total Expenditures	$1,964,305	$1,759,257	$921,843	$1,757,554	$1,472,996	83.7	83.8
Revenue Summary By Service Unit							
636 Replacement Reserve	$1,674,594	$1,577,708	$1,142,590	$1,572,708	$1,569,728	99.5	99.8
699 General Revenues	28,072	40,000	33,435	40,000	30,000	75.0	75.0
Total Revenues	$1,702,666	$1,617,708	$1,176,025	$1,612,708	$1,599,728	98.9	99.2

Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$80,458	$81,664	$59,278	$80,162	$81,711	100.1	5.6
200 Personnel Benefits	22,357	22,097	16,065	21,896	22,549	102.1	1.5
Sub-Total Salaries and Benefits	102,815	103,761	75,343	102,058	104,260	100.5	7.1
300 Supplies	7,712	0	0	0	0	*	0.0
600 Capital Outlays	1,823,584	1,625,000	823,626	1,625,000	1,338,240	82.4	90.9
900 Interfund Payment for Services	30,194	30,496	22,873	30,496	30,496	100.0	2.1
Total Expenditures	$1,964,305	$1,759,257	$921,843	$1,757,554	$1,472,996	83.7	100.0

EXPLANATORY NARRATIVE

Service Unit 634 – Fleet Maintenance

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$519,188	$522,598	$384,968	$512,852	$527,165	100.9	102.8
120 Overtime	7,667	8,000	4,508	8,000	8,000	100.0	100.0
130 Special Pay	400	0	138	200	0	*	0.0
Total	527,255	530,598	389,615	521,052	535,165	100.9	102.7
200 Personnel Benefits							
200 Personnel Benefits	184,306	186,692	137,013	185,414	183,613	98.4	99.0
280 Clothing and Miscellaneous	396	1,206	381	1,300	1,206	100.0	92.8
Total	184,702	187,898	137,394	186,714	184,819	98.4	99.0
300 Supplies							
310 Office and Operating Supplies	15,722	28,409	5,259	20,409	25,409	89.4	124.5
340 Items Purchased for Resale	1,854,698	2,088,010	1,559,107	2,085,000	2,085,000	99.9	100.0
350 Small Tools and Equipment	9,076	14,008	6,570	13,714	14,008	100.0	102.1
Total	1,879,497	2,130,427	1,570,936	2,119,123	2,124,417	99.7	100.3
400 Other Services and Charges							
420 Communications	992	842	902	842	885	105.0	105.0
450 Operating Rentals and Leases	11,789	20,000	8,381	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	76,546	76,133	65,412	76,133	76,133	100.0	100.0
490 Miscellaneous	0	361	0	361	361	100.0	100.0
Total	89,327	97,645	74,694	97,645	97,688	100.0	100.0
Total Expenditures – Service Unit 634	$2,680,781	$2,946,568	$2,172,640	$2,924,534	$2,942,088	99.9	100.6

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
340 Charges For Good and Services	$1,372,338	$1,560,000	$1,181,290	$1,585,000	$1,600,000	102.6	101.0
360 Miscellaneous Revenues	1,866,797	1,802,746	1,352,056	1,793,974	1,840,053	102.1	102.6
390 Other Financing Sources	9,063	2,500	4,781	2,500	2,500	100.0	100.0
Total Revenues – Service Unit 634	$3,248,197	$3,365,246	$2,538,127	$3,381,474	$3,442,553	102.3	101.8

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is primarily due to emergency situations, particularly winter snow events.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 280 Clothing and Miscellaneous – Items paid for from this account include storeroom staff uniforms and clothing.

Account 310 Office and Operating Supplies – Major items budgeted include 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 and antifreeze.

Account 340 Items Purchased For Resale – This account pays for gasoline, diesel fuel, engine oil, anti-freeze, replacement parts, filters, and tires.

Account 350 Small Tools and Equipment – This account is used for equipment replacement as needed: 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 420 Communications – This account provides for postage costs.

Account 450 Operating Rentals and Leases – Includes the rental or lease of equipment from outside vendors.

Account 470 Public Utility Services – This line item includes use fees to utilities and other governmental departments.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

Account 490 Miscellaneous – This majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and various uncategorized items.

Revenues – Revenues are derived from M & O and interdepartmental charges related to equipment expenditures, fuel sales, and miscellaneous revenues. The following table compares Maintenance & Operation rates from 2010 to 2011. 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 2011 budget reflects allocations based on 2010 year-to-date actual costs from the AIMMS cost collection system.

2010/2011 EQUIPMENT RENTAL M & O RATE CHART

Department	2010 Budget M & O	2011 Proposed Budget	Amount Of Change	Percent Increase
Code Administration	$15,917	$13,269	($2,648)	(16.6%)
Planning	1,065	843	(222)	(20.8%)
Engineering	4,103	9,705	5,602	136.5%
City Hall Maintenance	1,787	436	(1,351)	(75.5%)
Information Systems	1,257	1,257	0	0
Customer Services	11,993	10,315	(1,678)	(14.0%)
Community Development	10,287	13,351	3,064	29.8%
Community Relations	278	1,447	1,169	420.5%
Parks and Recreation	95,228	118,886	23,658	24.8%
Streets and Traffic	422,587	472,419	49,832	11.8%
Cemetery	7,568	14,123	6,555	86.6%
Stormwater	14,229	33,510	19,281	135.5%
Transit	596,770	482,767	(114,003)	(19.1%)
Refuse	373,442	403,996	30,554	8.2%
Wastewater Operations	93,654	126,964	33,310	35.6%
Water Operations	111,171	77,037	(34,134)	(30.7%)
Irrigation	16,393	33,201	16,808	102.5%
Equipment Rental	19,969	14,206	(5,763)	(28.9%)
Public Works Administration.	5,048	12,301	7,253	143.7%
Total	$1,802,746	$1,840,033	$37,287	2.1%

Service Unit 639 – Administration

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
110 Salaries and Wages	$31,874	$32,366	$23,365	$31,768	$32,366	100.0	101.9
200 Personnel Benefits	7,834	7,603	5,478	7,523	8,104	106.6	107.7
300 Supplies							
310 Office and Operating Supplies	358	2,000	300	2,000	2,000	100.0	100.0
320 Fuel Consumed	3,713	3,842	2,452	3,842	3,957	103.0	103.0
Total	4,071	5,842	2,753	5,842	5,957	102.0	102.0
400 Other Services and Charges							
410 Professional Services	3,189	2,000	0	2,000	2,000	100.0	100.0
420 Communications	1,869	2,582	1,160	2,582	2,609	101.1	101.1
430 Transportation / Training	3,585	5,120	4,851	5,120	5,120	100.0	100.0
440 Advertising	111	1,500	104	1,500	1,500	100.0	100.0
490 Miscellaneous	3,920	10,593	4,865	10,593	10,593	100.0	100.0
Total	12,674	21,795	10,981	21,795	21,822	100.1	100.1
900 Interfund Payment for Services							
950 Interfund Opt Rental & Leases	30,881	35,695	25,226	35,695	29,932	83.9	83.9
980 Interfund Garage / Plant Charges	132,116	133,437	100,077	133,437	133,437	100.0	100.0
990 Interfund Administrative Chgs	87,860	88,739	66,554	88,739	88,739	100.0	100.0
Total	250,857	257,871	191,857	257,871	252,108	97.8	97.8
Total Expenditures – Service Unit 639	$307,310	$325,477	$234,434	$324,798	$320,358	98.4	98.6

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of 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 about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – Items budgeted include office supplies and computer accessories.

Account 320 Fuel Consumed – This account provides for the purchase of diesel fuel and gasoline utilized by Department vehicles.

Account 410 Professional Services – Expenditures are related to hearing testing and retainage of specialists with regard to human resources and technically specific engineering issues.

Account 420 Communications – This account provides for wireless communication costs, telephone services and postage.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other training seminars.

Account 440 Advertising – This line item provides for newspaper notices, calls to bid and surplus equipment notices.

Account 490 Miscellaneous – 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
2011 Government Fleet Expo & Conference	Annually	Fleet Manager
Cummins Certification Training	Locally	Shop Personnel

Account 950 Interfund Operating Transfer/Rental and Leases – This account funds costs for maintenance and operation of department vehicles.

Account 980 Interfund Garage/Plant Charges – Rental charges for facilities.

Account 990 Interfund Administrative Charges – This expense is this service unit's share of other departments administrative services charges.

Service Unit 646 – Interfund Payments

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
550 Interfund Subsidies	$142,143	$169,735	$0	$169,735	$135,000	79.5	79.5
Total Expenditures – Service Unit 646	$142,143	$169,735	$0	$169,735	$135,000	79.5	79.5

Account 550 Interfund Subsidies – This line item represents transfers from other funds for the operation of the Environmental Fund with a surcharge on fuel.

Service Unit 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$4,343,441	$4,104,768	$4,230,354	$4,230,354	$4,048,264	98.6	95.7
360 Miscellaneous Revenues	30,697	350	34	350	350	100.0	100.0
Total Revenues – Service Unit 699	$4,374,138	$4,105,118	$4,230,388	$4,230,704	$4,048,614	98.6	95.7

Revenues – These line items show the cash balances of both the Operating Division, 551 Equipment Rental, and the 552 Replacement Reserves. These line items also contain revenues received as a result of warranty repairs performed by the City and reimbursed by vehicle manufacturers and insurance settlements, along with interest income on operating reserves and M & O revenues.

EXPLANATORY NARRATIVE – DEPARTMENT 552

The 2011 Replacement budget allocation is used to purchase vehicles and / or pieces of equipment.

Service Unit 636 – Equipment Replacement

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$80,126	$81,164	$58,846	$79,662	$81,211	100.1	101.9
120 Overtime	332	500	432	500	500	100.0	100.0
Total	80,458	81,664	59,278	80,162	81,711	100.1	101.9
200 Personnel Benefits	22,357	22,097	16,065	21,896	22,549	102.1	103.0
350 Small Tools And Equipment	7,712	0	0	0	0	*	*
640 Machinery And Equipment	1,823,584	1,625,000	823,626	1,625,000	1,338,240	82.4	82.4
990 Interfund Administrative Chrgs	30,194	30,496	22,873	30,496	30,496	100.0	100.0
Total Expenditures – Service Unit 636	$1,964,305	$1,759,257	$921,843	$1,757,554	$1,472,996	83.7	83.8
Revenues							
360 Miscellaneous Revenues	$1,592,708	$1,507,708	$1,142,030	$1,552,708	$1,549,728	102.8	99.8
390 Other Financing Sources	81,886	70,000	560	20,000	20,000	28.6	100.0
Total Revenues – Service Unit 636	$1,674,594	$1,577,708	$1,142,590	$1,572,708	$1,569,728	99.5	99.8

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is primarily due to mandatory scheduled work that must be completed even though normal schedules are full.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 350 Small Tools and Equipment – This account is used for equipment replacement, and pays for items such as calculators, office furniture and computer components.

Account 640 Machinery and Equipment – Fleet replacement needs and replacements. The following table lists the requests for equipment replacement and additions to the City fleet for 2011.

Division	Description	Replacing	2011 Budget	Fund Total
Police	Patrol Cars		$215,000	$215,000
Parks and Recreation	Toro Groundsmaster 580D	ER5239	87,550	87,550
Cemetery	Toro Groundsmaster 328D Rotary Mower	ER5234	23,690	23,690
Streets and Traffic	¾ Ton Ext. Cab 4x4 Pickup w/Snowplow	ER2236	35,000	35,000
Irrigation	¾ Ton 4x2 Reg. Cab Pickup w/Svc Body	ER2203	40,000	
	Step Utility Van	ER3147	90,000	
	3/4 Ton Ext Cab Pickup w/Svc Body	ER2228	40,000	
	Replace Dump Truck Body	ER3112	20,000	190,000
Refuse	Automated Sideloader Refuse Truck	ER3187	315,000	
	Automated Sideloader Refuse Truck	ER3205	315,000	630,000
Wastewater	¾T Reg Cab 4x2 Pickup w/Svc Body	ER2145	40,000	
	¾T Reg. Cab 4x4 Pickup w/Svc Body/Snplw	ER2211	45,000	
	¾T Reg. Cab 4x4 Pickup w/Svc Body/Snplw	ER2250	45,000	
	Cargo Van	ER3141	27,000	157,000
Total				**$1,338,240**

Account 990 Interfund Administrative Charges – This expense is this service unit's share of other departments administrative services charges.

Revenues – Revenues consist of replacement fund transfers from other departments for the purchase of fleet vehicles.

Service Unit 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
360 Miscellaneous Revenues	$28,072	$40,000	$33,435	$40,000	$30,000	75.0	75.0
Total Revenues – Service Unit 699	$28,072	$40,000	$33,435	$40,000	$30,000	75.0	75.0

Revenues – Revenues consist primarily of interest from investments.

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 EXPENDITURE SUMMARY BY SERVICE UNIT	(1) 2009 ACTUAL	(2) 2010 AMENDED BUDGET	(3) 2010 ACTUAL 9/30/2010	(4) 2010 ESTIMATED YEAR-END	(5) 2011 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % CHNG FROM 4 TO 5
639 Administration	$459,121	$1,172,873	$329,238	$681,005	$142,950	12.2	21
TOTAL EXPENDITURES	$459,121	$1,172,873	$329,238	$681,005	$142,950	12.2	21
REVENUE SUMMARY BY SERVICE UNIT							
639 Administration	$403,196	$907,423	$120,600	$484,000	$135,000	14.9	27.9
699 General Revenues	514,244	494,244	458,319	458,319	261,314	52.9	57
TOTAL REVENUES	$917,440	$1,401,667	$578,919	$942,319	$396,314	28.3	42.1

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
300 Supplies	$0	$500	$0	$500	$500	100.0	0.4
400 Other Services and Charges	415,327	932,373	314,202	440,505	142,450	15.3	99.7
500 Intergov Srvcs/Other Interfund	37,000	0	0	0	0	*	0.0
600 Capital Outlays	6,793	240,000	15,036	240,000	0	0.0	0.0
Total Expenditures	$459,121	$1,172,873	$329,238	$681,005	$142,950	12.2	100.0

EXPLANATORY NARRATIVES

Service Unit 639 – Administration

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 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	194,899	561,423	148,343	194,055	25,000	4.5	12.9
430 Transportation / Training	0	950	0	950	950	100.0	100.0
480 Repairs And Maintenance	201,440	368,500	163,154	244,000	15,000	4.1	6.2
490 Miscellaneous	18,989	1,500	2,706	1,500	101,500	6766.7	6766.7
Total	415,327	932,373	314,202	440,505	142,450	15.3	32.3
550 Interfund Subsidies	37,000	0	0	0	0	*	*
600 Capital Outlays							
630 Improvements Other Than Building	0	225,000	72	225,000	0	0.0	0.0
640 Machinery And Equipment	-3,819	0	0	0	0	*	*
650 Construction Projects	10,613	15,000	14,965	15,000	0	0.0	0.0
Total	6,793	240,000	15,036	240,000	0	0.0	0.0
Total Expenditures - Service Unit 639	$459,121	$1,172,873	$329,238	$681,005	$142,950	12.2	21.0
Revenues							
330 Intergovernmental Revenues	$261,053	$772,423	$120,600	$349,000	$0	0.0	0.0
390 Other Financing Sources	142,143	135,000	0	135,000	135,000	100.0	100.0
Total Revenues - Service Unit 639	$403,196	$907,423	$120,600	$484,000	$135,000	14.9	27.9

Account 310 Office and Operating Supplies – Items budgeted include office supplies and computer accessories.

Account 410 Professional Services – The professional services line item is used to fund potential monitoring and study of mediation efforts as needed around City sites.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other training seminars.

Account 480 Repairs and Maintenance – This account contains potential repair costs for City fuel tank facilities.

Account 490 Miscellaneous – The line item contains a budgeted contingency for future unknown incidents.

Account 600 Capital Projects – In 2010, 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 to be completed in 2010, but which may run into 2011 using this fund are:

FUND 555 EXPENDITURES - CONSTRUCTION PROJECTS

2145	Richardson Airways (90% Ecology grant)
2192	Fuel Capacity Expansion
2274	Yakima Airport UST (75% Ecology grant)

Revenues – This line item consists of an annual transfer from the Equipment Rental fund to fund environmental cleanup issues that may arise.

SERVICE UNIT 699 – GENERAL REVENUES

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$514,244	$494,244	$458,319	$458,319	$261,314	52.9	57.0
Total Revenues - Service Unit 699	$514,244	$494,244	$458,319	$458,319	$261,314	52.9	57.0

Revenues – Consists of the beginning balance in the fund.

PARKS AND 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 continued to make every effort to provide exceptional service to the citizens of Yakima during this past year.

2010 Accomplishments

Park Maintenance

- Kiwanis Park Improvements:
  - Maple Street parking and ADA walkways – Sun Yakima LLC/RCO Grant
  - New restroom – Sun Yakima LLC/RCO Grant
  - New basketball court – Southwest Rotary donation
  - New playground – Downtown Rotary donation
  - New picnic shelter – Sunrise Rotary donation
- New drinking fountain at Southeast Yakima Community Center
- 6000 square feet of sod at Chesterley soccer fields
- Wide Hollow Creek Improvement – Washington Conservation Corps
- Removal of old restroom at West Valley Community Park
- New security lighting – Cherry, McGuiness and Miller Parks
- Eight new street banners at Chesterley Park – partial donation from Mike Murphy

Community Recreation

- Received a $1,500 grant from Yakama Legends Casino to partially fund our Outdoor Cinema Series.
- 3,500 people enjoyed the Outdoor Cinema Series - eight movies were shown at Randall and Gilbert Park
- Dive N Movie at Franklin Pool. The movie "Jaws" was shown, while people floated on inner tubes in the pool.

- Fall Drive In Movie Series at the Gateway Complex – "Blind Side", "Cars" and "Hocus Pocus".
- 4,000 attended the Summer Sunset Concert Series at Franklin Park.
- Secured a $3,000 Sponsorship from Subway for the Summer Sunset Concert Series.
- Collected over 1500 pounds of canned food items at the Outdoor Cinema Series and the Summer Sunset Concert Series for Northwest Harvest.
- Concrete Rodeo competition was held at the Apple Valley Kiwanis Skate Park at Kiwanis Park.
- Yakima Parks and Recreation staff played very big role in the Kiddin' Around program, which is a collaboration of many different organizations that teamed up to offer a summer full of free activities for KIDS to promote healthier lifestyles for the youth of our community.

  Some of the events that YPR staff hosted for the Kiddin' Around program was the Kickin' Around soccer program that had 41 participants, the Golfin' Around program in conjunction with The First Tee of Yakima introduced over 100 youth to the game of golf. The movie Karate Kid was shown at the Sarg Hubbard Park and featured a martial arts demonstration by Sensei Ernie Brenneke. Lastly the Splashin' Around event was held at Franklin pool which allowed hundreds of kids the opportunity to swim for free at Franklin Pool and featured a surprise appearance by a US Army Huey Helicopter.

Fisher Park Golf Course

- The golf course played host to the first ever KYVE 47 Golf Classic.
- Hosted two Friday Night Glow Ball Outings this year. All the golfers enjoyed playing golf under the moonlight and enjoying Subway sandwiches 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.
- 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.
- Hole #2 green was moved and reconfigured.
- Only one golf ball claim has been submitted to the course this year.

Aquatics

- Installed new fence at Franklin to include grassy area and increased capacity
- Installed two new shade umbrellas at Franklin
- Completed needed repairs and upgrades to Franklin Pool waterslide.
- Replaced sand layers in sand filters at Franklin
- Installed new deck lighting at Franklin
- Installed new Beck's V chlorinator at Franklin
- Extended pool operating schedule at Franklin to include evening swims and rentals
- Improved operating schedule at Franklin

- Installed new control valves at Franklin
- Increased attendance and revenue at Franklin
- Held the largest "Paws in the Pool" event to date, 130 dogs
- Increased revenue at Snack Shack at Franklin
- Increased revenue at Lions
- Increased swim lesson participation at Lions
- Replaced grids and screens for filter system at Lions
- Installed new valves in filter and surge pit at Lions
- Repainted Lions pool tank and deck markings

Seniors/Harman Center

- Requested and received $25,000 from the Harman Foundation for new computers and computer equipment
- Changed Harman Center newsletter from monthly to quarterly
- Required organized groups to cost share for room set up & tear down. [$12.00 quarterly]
- Replaced and/or repaired all outdoor lighting
- Upgraded HVAC system with new computer software with remote capabilities
- Installed security camera in kitchen area
- Hosted successful volunteer dinner
- Facilitated Senior Inc. and Staff retreat
- Restriped Harman Center parking lot
- Secured Day Break and Foot Care grants through ALTC
- Utilized Work Source's Back to Work Program for additional staff at no charge
- Had 268 volunteers for various activities at the Harman Center
- Awarded a new five year bus contract to Alpha Omega for senior trips and tours

Youth/Adult Sports

- The 2009-2010 State High School Softball 2B/1B Fastpitch Tournament was hosted at the Gateway Complex.
- Secured the 2B/1B State High School Softball Championships at the Gateway Complex with the help of the Sports Commission two more years.
- Hosted the 12U Baseball Players Association State Tournament at the Gateway Complex.
- Hosted 8 youth baseball tournaments with an average number of 30 teams per tournament and consisting of teams from all over the Northwest, Hawaii and Alaska at the Gateway Complex.

- Despite the economy our overall number of adult softball teams that registered this year increased by five teams compared to 2009. There were 216 teams that registered for softball this year consisting of over 3,200 softball players that participated in our leagues.
- The revenues for the concession stand at the Gateway Complex are expected to surpass the estimated year end budget by nearly $3,000.
- Built new scorekeeper risers on all four fields at the Gateway Complex.
- Increased 2010 adult sports revenues from 2009.
- Offered three seasons of adult soccer serving 51 teams consisting of approximately 830 adult soccer players.
- Developed a new promotional brochure for our adult soccer leagues.
- New banners were placed Chesterley Park.
- Secured a grant from Parker Youth Sports Foundation and received a donation for a total of $3,800 that was used to purchase five sets of portable TEK Goals that are used for our 5 v 5 soccer leagues.
- Served nearly 140 youth ages 3-5 years old in our instructional soccer programs.
- The 2010 Hot Shots 3-on-3 Basketball Tournament was the 3rd largest 3-on-3 tournament in the Northwest with 366 teams behind Portland and Spokane. 1500 players and five to six thousand spectators converged on downtown Yakima during the event.
- Offered a series of Fitness Bootcamps throughout the summer and the fall at Chesterley and Franklin Parks.

AmeriCorps/Beyond the Bell Program

- The AmeriCorps team served nearly 1,300 youth in our after school program.
- 335 youth attended the Free Summer Playground Program the program at SECC
- 296 attended the free summer playground program at Kissel park
- The AmeriCorps team provided 100 hours of academic and enrichment support for over 1,100 youth at risk.
- The new Beyond the Bell Program started at Roosevelt Elementary. [The Beyond the Bell Program currently features YPR staff providing after school tutoring, mentoring and recreational activities to over 130 youth and growing.]

2011 Major Goals

- Continue the Kiwanis Park Improvement Project
- Create a comprehensive renovation plan for Randall Park
- Complete the 2012 – 2016 Comprehensive Park Parks and Recreation Plan
- Acquire grants and donations for current and future programs

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

PERFORMANCE STATISTICS

Park Maintenance	2009 Actual	2010 Amended Budget	2011 Proposed Budget
Yakima Population (2000 Census): 71,845 (Urban Area = 110,000+) (Estimated Annual Growth = 2%)	84,174	85,857	87,574
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	13.5	10.7	9.7
Acres of Turf Trimmed, Mowed, Sprayed, Irrigated 33 Weeks / Year, Daily Litter Patrolled Year-round	220.3	220.3	220.3
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
Fisher Park Golf Course			
Number of Acres Requiring High Quality Maintenance	19	19	19
Hours of Operation	2856/year	2592/year	2592/year
Total Days Open	238	238	216
Number of Rounds of Golf	12,593	11,932	11,900
Average Players Per Day	53	55	55
Aquatics			
Lions Attendance	44,370	44,500	45,000
Franklin Attendance	33,838	34,533	35,000
Senior Center			
Yakima Population (2000 Census) Over 65 Years Old: 15,226 (Based upon 2% growth per year.)	12,325	12,572	12,800
Volunteer Hours	19,368	19,500	19,632
Number of People Attending Programs at the Harmon Center (not duplicated).	39,134	39,364	40,000
Indexed Number of Participants	92,869	93,001	93,025
Number of Programs Offered	783	776	780
Number of Program Days	299	303	307
Average Number of Participants Per Day	307	311	320

AUTHORIZED PERSONNEL

Class Code	Position Title	2009 Actual	2010 Amended Budget	2011 Proposed Budget
1267	Parks and Recreation Manager	1.00	1.00	1.00
5202	Golf Course Attendant (1)	1.50	0.75	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	1.00
7111	Senior Center Assistant	1.00	1.00	1.00
8818	Parks Maintenance Specialist (1)	6.50	5.50	5.50
8819	Parks Maintenance Worker (1)	3.00	2.25	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 and Recreation Administrative Associate	0.80	1.00	1.00
13102	Parks Superintendent	2.00	2.00	1.00
Total Personnel		**25.60**	**23.30**	**21.30**

(1) Unfunded due to budget constraints.
(2) The Administrative Associate position was on voluntary furlough of 1 day per week or 0.80 and retired in August of 2009. This position was upgraded to full time employee in 2010.

BUDGET SUMMARY

Dept 131 Parks And Recreation Expenditure Summary By Service Unit	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
421 Park Maintenance	$1,400,590	$1,431,564	$1,048,801	$1,390,362	$1,252,621	87.5	90.1
422 Community Recreation	66,636	76,360	97,361	117,999	127,930	167.5	108.4
423 Golf Course Activities	194,000	166,800	130,645	165,573	167,200	100.2	101.0
424 Aquatics	645,339	602,399	480,047	601,512	565,715	93.9	94.1
425 Senior Center	662,730	709,249	559,230	733,825	716,714	101.1	97.7
426 Sports	336,095	350,616	267,131	343,716	353,024	100.7	102.7
427 Grants,Sponsorships and Conts	159,998	158,082	86,131	106,765	85,229	53.9	79.8
429 Administration	599,345	577,086	408,016	527,529	591,929	102.6	112.2
645 Interfund Distribution	143,700	146,500	85,950	146,500	146,500	100.0	100.0
Total Expenditures	$4,208,433	$4,218,655	$3,163,311	$4,133,782	$4,006,862	95.0	96.9
Revenue Summary By Service Unit							
420 C.B.D. Maintenance	$1,576	$5,000	$0	$0	$0	0.0	*
421 Park Maintenance	17,797	19,000	19,540	21,000	20,000	105.3	95.2
422 Community Recreation	5,500	5,000	5,801	5,000	5,000	100.0	100.0
423 Golf Course Activities	121,628	114,250	100,332	104,250	114,250	100.0	109.6
424 Aquatics	238,830	223,015	211,022	242,015	242,015	108.5	100.0
425 Senior Center	541,078	582,300	484,681	583,300	583,300	100.2	100.0
426 Sports	261,757	263,850	260,000	263,850	263,850	100.0	100.0
427 Grants, Sponsorships and Conts	90,893	61,100	65,842	57,100	21,100	34.5	37.0
429 Administration	2,458	2,200	6,341	6,700	2,200	100.0	32.8
645 Interfund Distribution	1,133,701	1,117,000	818,560	1,150,000	1,179,000	105.6	102.5
699 General Revenues	2,132,770	2,116,747	1,345,561	2,069,655	1,972,858	93.2	95.3
Total Revenues	$4,547,988	$4,509,462	$3,317,681	$4,502,870	$4,403,573	97.7	97.8

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$1,580,727	$1,599,285	$1,216,884	$1,542,517	$1,457,357	91.1	36.4
200 Personnel Benefits	498,581	551,185	365,867	556,554	467,655	84.9	11.7
Sub-Total Salaries and Benefits	2,079,308	2,150,470	1,582,751	2,099,071	1,925,011	89.5	48.0
300 Supplies	380,231	361,300	320,140	373,300	368,800	102.1	9.2
400 Other Services and Charges	1,111,096	1,078,145	788,442	1,040,579	1,057,569	98.1	26.4
500 Intergov Srvcs / Other Interfund	146,304	151,600	89,038	151,600	151,600	100.0	3.8
600 Capital Outlays	9,128	0	137	0	0	*	0.0
900 Interfund Payment for Services	482,365	477,140	382,804	469,232	503,882	105.6	12.6
Total Expenditures	$4,208,433	$4,218,655	$3,163,311	$4,133,782	$4,006,862	95.0	100.0

EXPLANATORY NARRATIVE

Service Unit 421 – Park Maintenance

Service unit 421 provides and administers the overall maintenance for the City parks and the park facilities.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$553,342	$577,686	$414,229	$537,228	$484,227	83.8	90.1
120 Overtime	873	2,000	1,834	2,000	2,000	100.0	100.0
130 Special Pay	2,162	2,720	1,459	2,720	2,720	100.0	100.0
140 Retirement / Termination Cashout	0	54,327	54,054	54,327	0	0.0	0.0
Total	556,378	636,733	471,576	596,275	488,947	76.8	82.0
200 Personnel Benefits							
200 Personnel Benefits	193,656	250,256	149,583	249,861	177,284	70.8	71.0
280 Clothing and Miscellaneous	1,579	1,500	1,561	1,500	1,500	100.0	100.0
Total	195,235	251,756	151,144	251,361	178,784	71.0	71.1
300 Supplies							
310 Office and Operating Supplies	105,678	102,000	81,259	102,000	102,000	100.0	100.0
320 Fuel Consumed	50,361	45,000	39,541	51,500	52,000	115.6	101.0
350 Small Tools and Equipment	99	2,000	337	2,000	2,000	100.0	100.0
Total	156,137	149,000	121,136	155,500	156,000	104.7	100.3
400 Other Services and Charges							
410 Professional Services	40,870	0	178	0	0	*	*
420 Communications	715	753	625	753	753	100.0	100.0
450 Operating Rentals and Leases	0	250	0	250	250	100.0	100.0
470 Public Utility Services	308,486	271,969	206,988	267,271	283,127	104.1	105.9
480 Repairs and Maintenance	12,746	12,500	17,292	12,500	12,500	100.0	100.0
490 Miscellaneous	1,133	1,175	828	1,175	1,175	100.0	100.0
Total	363,950	286,647	225,912	281,949	297,805	103.9	105.6
530 State / County Taxes & Assessment	1,700	3,200	1,476	3,200	3,200	100.0	100.0
630 Improvements Other Than Building	9,128	0	137	0	0	*	*
950 Interfund Opt Rental & Leases	118,062	104,228	77,419	102,077	127,886	122.7	125.3
Total Expenditures - Service Unit 421	$1,400,590	$1,431,564	$1,048,801	$1,390,362	$1,252,621	87.5	90.1

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
340 Charges for Good and Services	$13,673	$11,400	$14,844	$13,400	$12,400	108.8	92.5
360 Miscellaneous Revenues	4,124	7,600	4,696	7,600	7,600	100.0	100.0
Total Revenues - Service Unit 421	$17,797	$19,000	$19,540	$21,000	$20,000	105.3	95.2

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. 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 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.

Account 130 Special Pay – The areas that require special pay are for special assignments.

Account 140 Retirement/Termination Cashout – This account is used to cover retirement cashouts.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 280 Clothing and Miscellaneous – Items paid for from this account include shirts with the Parks and Recreation logo for staff. Usually, one shirt is purchased for each Park Maintenance employee during the year. Work jackets and hats have been purchased in the past out of this account.

Account 310 Operating Supplies – 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 Consumed – This account provides for the purchase of diesel fuel and gasoline utilized by Department vehicles.

Account 350 Small Tools and Equipment – This account is used for equipment purchases that are less than $5,000; such as hand tools and small electric or gasoline powered tools.

Account 420 Communications – This account provides for wireless communication costs.

Account 450 Operating Rentals and Leases – Includes the rental or lease of equipment from outside vendors.

Account 470 Public Utility Services – This line item includes use fees to utilities (electricity, water, refuse, landfill irrigation).

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

Account 490 Miscellaneous – This majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and various uncategorized items.

Account 530 State/County Taxes and Assessments – This line item pays for taxes assessed by other governmental entities.

Account 950 Interfund Operating Transfer/Rental and Leases – This account funds costs for maintenance and operation of department vehicles.

Revenues – Revenues consist of special project fees, rentals and donations.

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. Current offerings include playgrounds, limited special activities, and summer concerts in the park. The outdoor cinema series was eliminated during this budget round.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$40,130	$45,180	$66,847	$80,478	$90,789	201.0	112.8
120 Overtime	314	0	512	0	0	*	*
Total	40,443	45,180	67,359	80,478	90,789	201.0	112.8
200 Personnel Benefits	14,922	16,202	19,710	24,044	27,164	167.7	113.0
310 Office and Operating Supplies	3,779	3,000	1,391	1,500	1,500	50.0	100.0
400 Other Services and Charges							
410 Professional Services	7,492	11,000	8,877	11,000	7,500	68.2	68.2
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	24	200	200	100.0	100.0
Total	7,492	11,977	8,900	11,977	8,477	70.8	70.8
Total Expenditures - Service Unit 422	$66,636	$76,360	$97,361	$117,999	$127,930	167.5	108.4
Revenues							
340 Charges for Good and Services	$3,000	$5,000	$2,601	$5,000	$5,000	100.0	100.0
360 Miscellaneous Revenues	2,500	0	3,200	0	0	*	*
Total Revenues - Service Unit 422	$5,500	$5,000	$5,801	$5,000	$5,000	100.0	100.0

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity. Temporary staffing was transferred to this service unit from the elimination of the Americorps program in service unit 427.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – Items budgeted include program supplies and computer accessories.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as summer concert costs for set up and take down. The performers are also paid from this account.

Account 420 Communications – This account provides for wireless communication costs.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other training seminars.

Account 490 Miscellaneous – This majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and various uncategorized items.

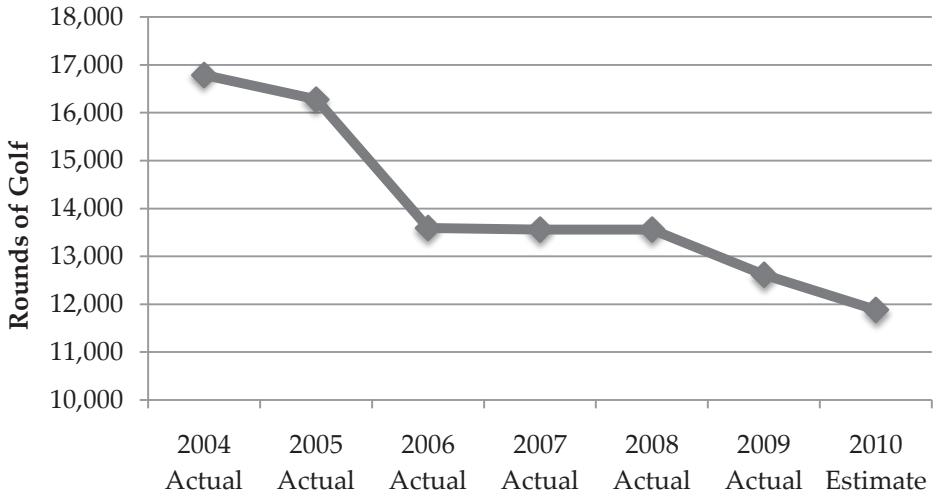
Revenues – Revenues consist of program fees and donations.

Service Unit 423 – Fisher Golf Course

This service unit provides a top quality par three golf course to the public. It is the only municipal golf course operated by the City. Reductions in expenses and personnel have assisted in decreasing the overall costs for golf course operations.

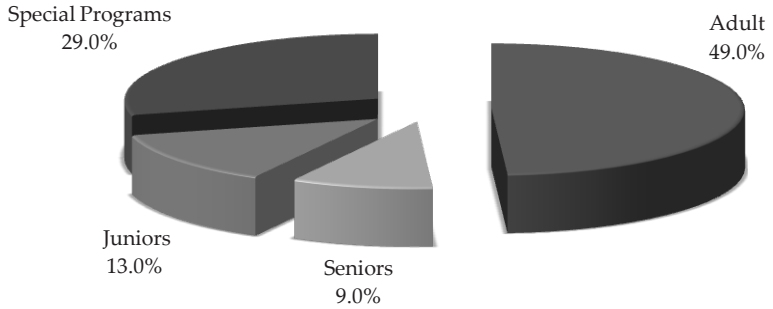
	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$104,170	$80,267	$56,251	$79,214	$80,364	100.1	101.5
120 Overtime	2,536	3,000	1,367	3,000	3,000	100.0	100.0
130 Special Pay	254	127	150	127	127	100.0	100.0
Total	106,960	83,394	57,768	82,341	83,491	100.1	101.4
200 Personnel Benefits							
200 Personnel Benefits	41,728	29,214	20,433	29,040	28,159	96.4	97.0
280 Clothing and Miscellaneous	65	500	84	500	500	100.0	100.0
Total	41,793	29,714	20,517	29,540	28,659	96.5	97.0
300 Supplies							
310 Office and Operating Supplies	14,844	18,000	17,858	18,000	18,000	100.0	100.0
340 Items Purchased for Resale	4,950	5,000	5,196	5,000	5,000	100.0	100.0
Total	19,795	23,000	23,055	23,000	23,000	100.0	100.0
400 Other Services and Charges							
410 Professional Services	4,178	2,100	4,606	2,100	2,100	100.0	100.0
420 Communications	1,247	1,197	936	1,197	1,197	100.0	100.0
470 Public Utility Services	18,020	26,096	22,886	26,096	27,453	105.2	105.2
480 Repairs and Maintenance	0	500	186	500	500	100.0	100.0
490 Miscellaneous	1,566	300	162	300	300	100.0	100.0
Total	25,011	30,192	28,775	30,192	31,550	104.5	104.5
530 State/County Taxes & Assessment	442	500	529	500	500	100.0	100.0
Total Expenditures - Service Unit 423	$194,000	$166,800	$130,645	$165,573	$167,200	100.2	101.0
Revenues							
340 Charges for Good and Services	$104,608	$104,000	$90,204	$94,000	$104,000	100.0	110.6
360 Miscellaneous Revenues	17,020	10,250	10,128	10,250	10,250	100.0	100.0
Total Revenues - Service Unit 423	$121,628	$114,250	$100,332	$104,250	$114,250	100.0	109.6

FISHER GOLF COURSE ATTENDANCE (1)



(1) The golf course was open only 7 months in 2010 as a cost saving measure

FISHER GOLF ATTENDANCE BY CATEGORIES



Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is primarily due to special golf events and during 2010 overtime was paid to golf course workers to repair substantial vandalism to the golf course.

Account 130 Special Pay – The areas that require special pay are for special assignments.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged..

Account 280 Clothing and Miscellaneous – Items paid for from this account include staff shirts.

Account 310 Office and Operating Supplies – Items budgeted include office supplies, golf course maintenance and computer accessories.

Account 340 Items Purchased for Resale – This account pays for items that are sold in the club house, such as golf balls, tees, hats, visors, etc.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as golf instructors.

Account 420 Communications – This account provides for telephone services.

Account 470 Public Utility Services – This line item includes use fees to utilities (electricity, natural gas, wastewater, water, refuse, etc).

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

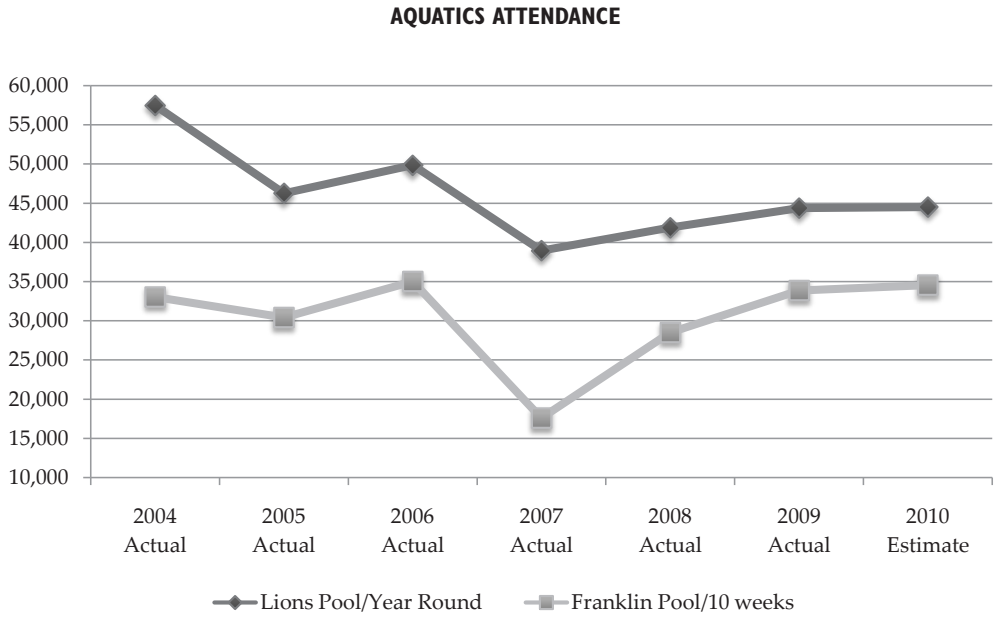
Account 490 Miscellaneous – The majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and various uncategorized items.

Account 530 State/County Taxes and Assessments – This line item pays for taxes assessed by other governmental entities.

Revenues – Revenues consist of greens fees, resale items, golf club and pull cart rentals and golf instruction classes.

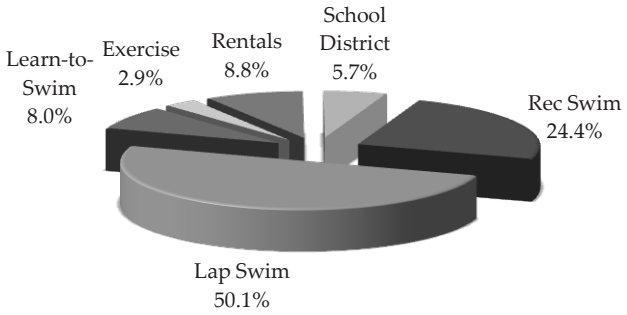
Service Unit 424 – Aquatics

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 2011 Budget reflects the operation of Lions and Franklin pools.

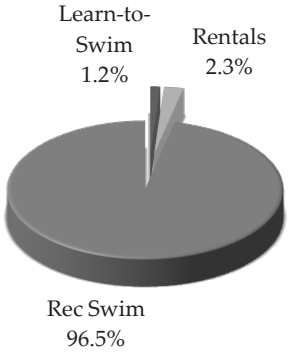


AQUATICS ATTENDANCE BY CATEGORIES

LIONS POOL



FRANKLIN POOL



AQUATICS EXPENDITURE/REVENUE PROFILE

	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Proposed
Lions							
Attendance	46,252	49,834	38,864	41,865	44,370	44,500	45,000
Expenditures	$421,687	$409,099	$386,200	$393,983	$430,245	$401,517	$390,165
Revenue	$119,133	$132,817	$125,909	$125,085	$147,783	$142,450	$142,450
% Self Supporting	28%	32%	33%	32%	34%	35%	37%
Net Cost / Participant	$6.54	$5.54	$6.70	$6.42	$6.37	$5.82	$5.50
Franklin							
Attendance	30,417	35,012	17,570	28,483	33,838	34,533	35,000
Expenditures	$147,473	$133,627	$110,496	$159,703	$215,094	$199,995	$175,550
Revenue	$76,106	$65,008	$54,158	$87,098	$91,047	$99,565	$99,565
% Self Supporting	52%	49%	49%	55%	42%	50%	57%
Net Cost / Participant	$2.35	$1.96	$3.21	$2.55	$3.67	$2.91	$2.17
Combined Total							
Attendance	76,669	84,846	56,434	70,348	78,208	79,033	80,000
Expenditures	$569,160	$542,726	$496,696	$553,686	$645,339	$601,512	$565,715
Revenue	$195,239	$197,825	$180,067	$212,183	$238,830	$242,015	$242,015
% Self Supporting	34%	36%	36%	38%	37%	40%	43%
Net Cost / Participant	$4.88	$4.07	$5.61	$4.85	$5.20	$4.55	$4.05

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$328,397	$315,329	$254,018	$305,130	$281,217	89.2	92.2
120 Overtime	4,522	2,400	9,624	5,800	5,800	241.7	100.0
130 Special Pay	127	100	64	100	100	100.0	100.0
140 Retirement/Termination Cashout	6,095	0	0	0	0	*	*
Total	339,141	317,829	263,706	311,030	287,117	90.3	92.3
200 Personnel Benefits							
200 Personnel Benefits	91,593	91,513	65,970	90,776	72,987	79.8	80.4
280 Clothing and Miscellaneous	931	1,000	0	1,000	1,000	100.0	100.0
Total	92,524	92,513	65,970	91,776	73,987	80.0	80.6
300 Supplies							
310 Office and Operating Supplies	50,459	35,500	48,124	38,500	38,500	108.5	100.0
340 Items Purchased for Resale	13,479	11,000	13,306	13,000	13,000	118.2	100.0
Total	63,939	46,500	61,430	51,500	51,500	110.8	100.0
400 Other Services and Charges							
420 Communications	3,884	3,901	2,816	3,901	3,901	100.0	100.0
430 Transportation / Training	0	100	156	100	100	100.0	100.0
470 Public Utility Services	132,012	131,605	76,446	128,255	138,160	105.0	107.7
480 Repairs and Maintenance	11,706	8,000	8,037	13,000	9,000	112.5	69.2
490 Miscellaneous	1,867	950	962	950	950	100.0	100.0
Total	149,469	144,556	88,417	146,206	152,112	105.2	104.0
530 State / County Taxes & Assessment	267	1,000	524	1,000	1,000	100.0	100.0
Total Expenditures - Service Unit 424	$645,339	$602,399	$480,047	$601,512	$565,715	93.9	94.1
Revenues							
330 Intergovernmental Revenues	$15,413	$15,000	$0	$15,000	$15,000	100.0	100.0
340 Charges for Good and Services	170,353	159,015	165,092	174,015	174,015	109.4	100.0
360 Miscellaneous Revenues	53,065	49,000	45,930	53,000	53,000	108.2	100.0
Total Revenues - Service Unit 424	$238,830	$223,015	$211,022	$242,015	$242,015	108.5	100.0

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is primarily due to staff shortages. Currently, the number of certified lifeguards is below the needed amount to operate the pools.

Account 130 Special Pay – The areas that require special pay frequently are for lifeguards that are placed in a supervisory role and have oversight of pool operations when needed.

Account 140 Retirement/Termination Cashout – This account is used to cover retirement cashouts.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 280 Clothing and Miscellaneous – Items paid for from this account include staff shirts.

Account 310 Office and Operating Supplies – Items budgeted include office supplies, swimming pool supplies (chemicals, cleaning supplies, etc.) and computer accessories.

Account 340 Items Purchased for Resale – This account pays for items that are purchased and sold to customers. Food items and swim goggles are examples of the items sold.

Account 420 Communications – This account provides for telephone and wireless communication costs.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other training seminars.

Account 470 Public Utility Services – – This line item includes use fees to utilities (electricity, natural gas, wastewater, water, refuse, etc).

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

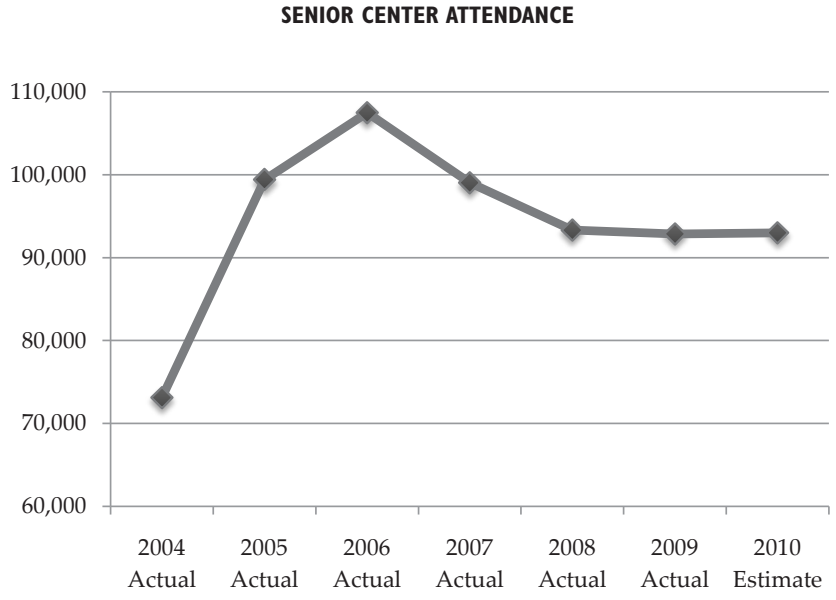
Account 490 Miscellaneous – The majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and various uncategorized items.

Account 530 State/County Taxes and Assessments – This line item pays for taxes assessed by other governmental entities.

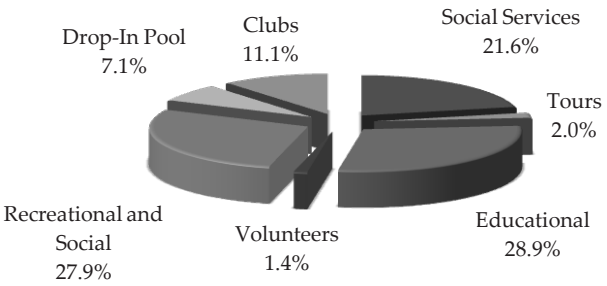
Revenues – Revenues consist of swim instruction fees, pool rentals, resale items and general pool admission.

Service Unit 425 – Senior Center

This service area provides services to individual who are 55 years of age or older in the Greater Yakima Area.



SENIOR CENTER ATTENDANCE BY CATEGORIES



	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$179,114	$185,633	$133,526	$183,135	$171,095	92.2	93.4
120 Overtime	0	0	238	0	0	*	*
Total	179,114	185,633	133,764	183,135	171,095	92.2	93.4
200 Personnel Benefits	50,561	54,511	38,152	54,103	49,885	91.5	92.2
300 Supplies							
310 Office and Operating Supplies	30,575	30,300	15,974	30,300	30,300	100.0	100.0
340 Items Purchased for Resale	8,524	10,000	2,980	5,000	5,000	50.0	100.0
Total	39,099	40,300	18,954	35,300	35,300	87.6	100.0
400 Other Services and Charges							
410 Professional Services	330,938	360,000	326,711	383,000	383,000	106.4	100.0
420 Communications	10,900	14,885	4,802	12,966	12,966	87.1	100.0
430 Transportation / Training	2,577	1,500	1,305	1,500	1,500	100.0	100.0
440 Advertising	541	1,500	161	1,500	1,500	100.0	100.0
470 Public Utility Services	32,967	36,620	23,234	37,120	39,069	106.7	105.3
480 Repairs and Maintenance	10,039	6,000	9,863	16,900	14,100	235.0	83.4
490 Miscellaneous	5,868	8,200	2,044	8,200	8,200	100.0	100.0
Total	393,828	428,705	368,121	461,187	460,335	107.4	99.8
530 State / County Taxes & Assessment	128	100	240	100	100	100.0	100.0
Total Expenditures - Service Unit 425	$662,730	$709,249	$559,230	$733,825	$716,714	101.1	97.7
Revenues							
330 Intergovernmental Revenues	$72,659	$71,600	$55,383	$71,600	$71,600	100.0	100.0
340 Charges for Good and Services	384,937	441,600	369,024	442,600	442,600	100.2	100.0
360 Miscellaneous Revenues	83,482	69,100	60,274	69,100	69,100	100.0	100.0
Total Revenues - Service Unit 425	$541,078	$582,300	$484,681	$583,300	$583,300	100.2	100.0

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of 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 about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – Items budgeted include office supplies, program supplies, and computer accessories.

Account 340 Items Purchased for Resale – This account pays for nutrition supplies.

Account 410 Professional Services – 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 420 Communications – This account provides for wireless communication costs, telephone services and postage.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other training seminars.

Account 440 Advertising – This line item provides for advertising for special events held at the Harman Center and for newsletters that are mailed to seniors.

Account 470 Public Utility Services – This line item includes use fees to utilities (electricity, natural gas, wastewater, water, refuse, etc).

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

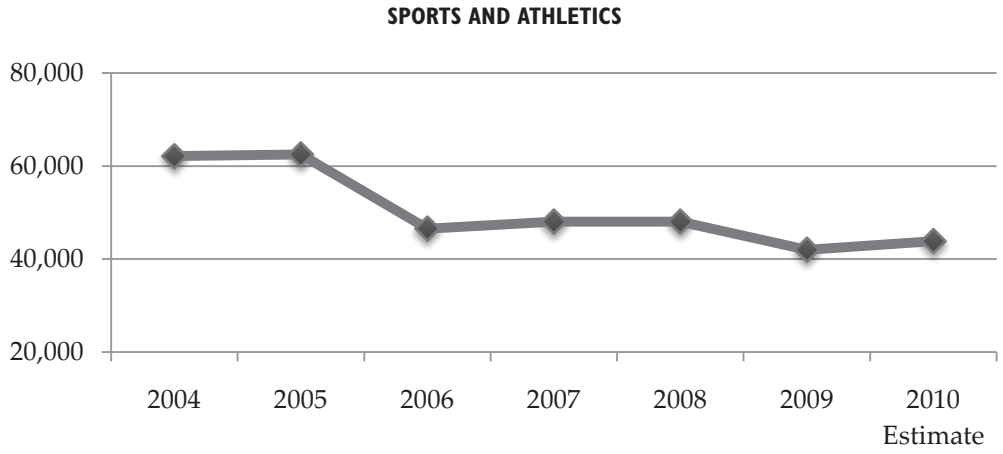
Account 490 Miscellaneous – The majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and various uncategorized items.

Account 530 State/County Taxes and Assessments – This line item pays for taxes assessed by other governmental entities.

Revenues – Revenues consist of program fees, donations, grants, resale items and facility rentals.

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.



	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$137,163	$138,096	$108,614	$136,481	$144,239	104.5	105.7
120 Overtime	657	2,300	1,159	2,300	2,300	100.0	100.0
140 Retirement/Termination Cashout	154	0	0	0	0	*	*
Total	137,973	140,396	109,773	138,781	146,539	104.4	105.6
200 Personnel Benefits	46,696	44,905	35,136	44,621	47,171	105.0	105.7
300 Supplies							
310 Office and Operating Supplies	57,209	56,500	45,638	63,500	58,500	103.5	92.1
340 Items Purchased for Resale	22,799	26,000	28,445	26,000	26,000	100.0	100.0
Total	80,008	82,500	74,083	89,500	84,500	102.4	94.4
400 Other Services and Charges							
410 Professional Services	64,908	75,000	45,589	63,000	67,000	89.3	106.4
420 Communications	1,720	1,715	1,383	1,715	1,715	100.0	100.0
430 Transportation / Training	422	400	237	400	400	100.0	100.0
490 Miscellaneous	4,301	5,400	611	5,400	5,400	100.0	100.0
Total	71,351	82,515	47,820	70,515	74,515	90.3	105.7
530 State / County Taxes & Assessment	67	300	319	300	300	100.0	100.0
Total Expenditures - Service Unit 426	$336,095	$350,616	$267,131	$343,716	$353,024	100.7	102.7
Revenues							
340 Charges for Good and Services	$220,538	$223,850	$218,208	$223,850	$223,850	100.0	100.0
360 Miscellaneous Revenues	41,219	40,000	41,792	40,000	40,000	100.0	100.0
Total Revenues - Service Unit 426	$261,757	$263,850	$260,000	$263,850	$263,850	100.0	100.0

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is primarily due to pay temporary staff for the preparation and supervision of ball fields.

Account 140 Retirement/Termination Cashout – This account is used to cover retirement cashouts.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – Items budgeted include office supplies and computer accessories.

Account 340 Items Purchased for Resale – This account pays for food items purchased for sale for visitors to our sports activities.

Account 410 Professional Services – This line item is used for the paying of sports officials for volleyball, basketball, softball and security alarms.

Account 420 Communications – This account provides telephone services.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other training seminars.

Account 490 Miscellaneous – This majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and various uncategorized items.

Account 530 State/County Taxes and Assessments – This line item pays for taxes assessed by other governmental entities.

Revenues – Revenues consist of program and league fees, sale of food items and facility rentals for tournaments.

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 2010 are dollars for the AmeriCorps after school program. The Grant provides AmeriCorps members to supervise the after-school recreation programs. The Grant also provides funds for supplies.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries And Wages	$57,658	$60,643	$45,055	$59,477	$44,960	74.1	75.6
110 Salaries And Wages	638	0	0	0	0	*	*
120 Overtime	58,297	60,643	45,055	59,477	44,960	74.1	75.6
Total	25,050	26,087	19,108	25,936	18,917	72.5	72.9
200 Personnel Benefits	16,133	15,000	18,129	15,000	15,000	100.0	100.0
310 Office and Operating Supplies							
400 Other Services and Charges	52,417	50,000	0	0	0	0.0	*
420 Communications	1,334	1,553	520	1,553	1,553	100.0	100.0
430 Transportation / Training	4,464	2,800	2,850	2,800	2,800	100.0	100.0
490 Miscellaneous	2,304	2,000	471	2,000	2,000	100.0	100.0
Total	60,518	56,353	3,840	6,353	6,353	11.3	100.0
Total Expenditures - Service Unit 427	$159,998	$158,082	$86,131	$106,765	$85,229	53.9	79.8
Revenues							
330 Intergovernmental Revenues	$90,893	$61,100	$65,842	$57,100	$21,100	34.5	37.0
Total Revenues - Service Unit 427	$90,893	$61,100	$65,842	$57,100	$21,100	34.5	37.0

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of 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 about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – Items budgeted include office supplies and computer accessories.

Account 420 Communications – This account provides for telephone services.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other training seminars.

Account 490 Miscellaneous – The majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and various uncategorized items.

Revenues – Revenues consist of Grant funds.

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.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$121,130	$129,477	$67,883	$91,000	$144,420	111.5	158.7
120 Overtime	1,478	0	0	0	0	*	*
140 Retirement/Termination Cashout	39,815	0	0	0	0	*	*
Total	162,422	129,477	67,883	91,000	144,420	111.5	158.7
200 Personnel Benefits	31,801	35,496	16,129	35,174	43,090	121.4	122.5
310 Office and Operating Supplies	1,342	2,000	1,963	2,000	2,000	100.0	100.0
400 Other Services and Charges							
410 Professional Services	17,865	9,000	3,987	6,000	5,000	55.6	83.3
420 Communications	6,839	8,000	3,766	8,000	8,223	102.8	102.8
430 Transportation / Training	630	2,400	354	2,400	2,400	100.0	100.0
440 Advertising	7,118	10,000	6,423	8,000	3,000	30.0	37.5
490 Miscellaneous	7,026	7,800	2,125	7,800	7,800	100.0	100.0
Total	39,477	37,200	16,656	32,200	26,423	71.0	82.1
900 Interfund Payment for Services							
960 Interfund Insurance Services	97,909	102,804	102,804	102,804	105,888	103.0	103.0
980 Interfund Garage / Plant Charges	55,110	55,661	41,747	55,661	55,661	100.0	100.0
990 Interfund Administrative Chgs	211,284	214,447	160,834	208,690	214,447	100.0	102.8
Total	364,303	372,912	305,385	367,155	375,996	100.8	102.4
Total Expenditures - Service Unit 429	$599,345	$577,086	$408,016	$527,529	$591,929	102.6	112.2
Revenues							
340 Charges for Good and Services	$1,396	$1,500	$1,222	$1,500	$1,500	100.0	100.0
360 Miscellaneous Revenues	1,062	700	5,120	5,200	700	100.0	13.5
Total Revenues - Service Unit 429	$2,458	$2,200	$6,341	$6,700	$2,200	100.0	32.8

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of 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 about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – Items budgeted include office supplies and computer accessories.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as graphic design services.

Account 420 Communications – This account provides for wireless communication costs, telephone services and postage.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other training seminars.

Account 440 Advertising – This line item provides for general park brochures and program guides.

Account 490 Miscellaneous – The majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and various uncategorized items.

Account 960 Interfund Insurance Services – This expense is this service unit's share of the risk management fund.

Account 980 Interfund Garage/Plant Charges – Rental charges for facilities.

Account 990 Interfund Administrative Charges – This expense is this service unit's share of other departments administrative services charges.

Revenues – Revenues consist of gift certificates, private donations, etc.

Service Unit 645 – Interfund Distribution

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
550 Interfund Subsidies	$143,700	$146,500	$85,950	$146,500	$146,500	100.0	100.0
Total Expenditures - Service Unit 645	$143,700	$146,500	$85,950	$146,500	$146,500	100.0	100.0
Revenues							
390 Other Financing Sources	$1,133,701	$1,117,000	$818,560	$1,150,000	$1,179,000	105.6	102.5
Total Revenues - Service Unit 645	$1,133,701	$1,117,000	$818,560	$1,150,000	$1,179,000	105.6	102.5

Account 550 Interfund Subsidies – The Parks and Recreation Division subsidize 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. Included within these expenditures are subsides for Tahoma Cemetery and Aquatic enhancements - debt service.

Revenues – 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.

Service Unit 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$451,356	$262,477	$339,555	$339,555	$369,088	140.6	108.7
310 Taxes	1,623,500	1,788,500	1,001,583	1,665,500	1,546,000	86.4	92.8
360 Miscellaneous Revenues	14,816	10,770	4,423	9,600	2,770	25.7	28.9
390 Other Financing Sources	43,098	55,000	0	55,000	55,000	100.0	100.0
Total Revenues - Service Unit 699	$2,132,770	$2,116,747	$1,345,561	$2,069,655	$1,972,858	93.2	95.3

Revenues – Revenues consist of property taxes and miscellaneous sources.

PARKS AND 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 EXPENDITURE SUMMARY BY SERVICE UNIT	(1) 2009 ACTUAL	(2) 2010 AMENDED BUDGET	(3) 2010 ACTUAL 9/30/2010	(4) 2010 ESTIMATED YEAR-END	(5) 2011 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % CHNG FROM 4 TO 5
428 Capital Improvement	$254,130	$788,142	$614,788	$720,514	$1,330,000	168.8	184.6
TOTAL EXPENDITURES	$254,130	$788,142	$614,788	$720,514	$1,330,000	168.8	184.6
REVENUE SUMMARY BY SERVICE UNIT							
428 Capital Improvement	$139,893	$654,884	$484,991	$484,992	$1,350,000	206.1	278.4
645 Interfund Distribution	250,000	50,000	25,000	50,000	50,000	100.0	100
699 General Revenues	178,527	121,926	339,825	341,826	156,304	128.2	45.7
TOTAL REVENUES	$568,420	$826,810	$849,816	$876,818	$1,556,304	188.2	177.5

EXPENDITURE SUMMARY BY TYPE	(1) 2009 ACTUAL	(2) 2010 AMENDED BUDGET	(3) 2010 ACTUAL 9/30/2010	(4) 2010 ESTIMATED YEAR-END	(5) 2011 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % OF TOTAL
300 Supplies	$0	$25,536	$27,791	$27,792	$0	0.0	0.0
600 Capital Outlays	254,130	762,606	586,996	692,722	1,330,000	174.4	100.0
TOTAL EXPENDITURES	$254,130	$788,142	$614,788	$720,514	$1,330,000	168.8	100.0

EXPLANATORY NARRATIVE

Service Unit 428 – Capital Improvement

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
350 Small Tools And Equipment	$0	$25,536	$27,791	$27,792	$0	0.0	0.0
600 Capital Outlays							
610 Land	200,000	0	0	0	0	*	*
630 Improvements Other Than Bldg	23,751	132,722	86,231	132,722	85,000	64.0	64.0
650 Construction Projects	30,379	629,884	500,765	560,000	1,245,000	197.7	222.3
Total Expenditures - Service Unit 428	$254,130	$788,142	$614,788	$720,514	$1,330,000	168.8	184.6
Revenues							
330 Intergovernmental Revenues	$124,893	$0	$330,107	$330,108	$550,000	*	166.6
360 Miscellaneous Revenues	15,000	154,884	154,884	154,884	300,000	193.7	193.7
390 Other Financing Sources	0	500,000	0	0	500,000	100.0	*
Total Revenues - Service Unit 428	$139,893	$654,884	$484,991	$484,992	$1,350,000	206.1	278.4

600 Capital Outlays – See the following chart for current capital improvement project expenses and revenues.

Revenues – Financing for projects is through State Recreation and Conservation Office (RCO) grant, short term financing, donations and reserves.

	2009 Actual	2010 Amended Budget	2010 Year-End Estimate	2011 Proposed Budget
Expenditures – Capital Projects				
Small Tools & Equipment	$0	$25,536	$27,792	$0
Other Capital Projects / Improvements	23,751	132,722	132,722	85,000
Kiwanis Skate Park (2023)	20,688	0	0	0
Upper Kiwanis Development (2212)	202,935	629,884	555,000	1,245,000
Franklin Pool Rehabilitation (2225)	6,756	0	0	0
Upper Kiwanis Dev Phase 2 & 3 (2298	0	0	5,000	0
Total Expenditures	$254,130	$788,142	$720,514	$1,330,000
Revenues				
Interest from Investments	$3,000	$3,000	$2,000	$0
Operating Transfer (Various Projects) (1)	250,000	50,000	50,000	50,000
Upper Kiwanis Dev - State Grant	124,893	0	325,108	50,000
Interlocal Grant – Yakima School District	0	0	5,000	500,000
Upper Kiwanis Dev - Contributions	0	154,884	154,884	300,000
Kiwanis Skate Park - Contributions	15,000	0	0	0
Private Donations / Contributions	148	25,536	25,536	0
Bond - Upper Kiwanis Development (2212)	0	500,000	0	500,000
Total Revenues	$393,041	$733,420	$562,528	$1,400,000
Beginning Unencumbered Balance	$175,379	$314,290	$314,290	$156,304
Total Resources	$568,420	$1,047,710	$876,818	$1,556,304

(1) The Operating Transfers are from Public Works Trust Construction the first .25% of the Real Estate Excise Tax (REET 1).

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

PERFORMANCE STATISTICS

CEMETERY	2009 ACTUAL	2010 AMENDED BUDGET	2011 PROPOSED BUDGET
Yearly Number of Burials	129	100	100
Number of Acres to be Watered, Mowed and Maintained	65	65	65

AUTHORIZED PERSONNEL

CLASS CODE	POSITION TITLE	2009 ACTUAL	2010 AMENDED BUDGET	2011 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)

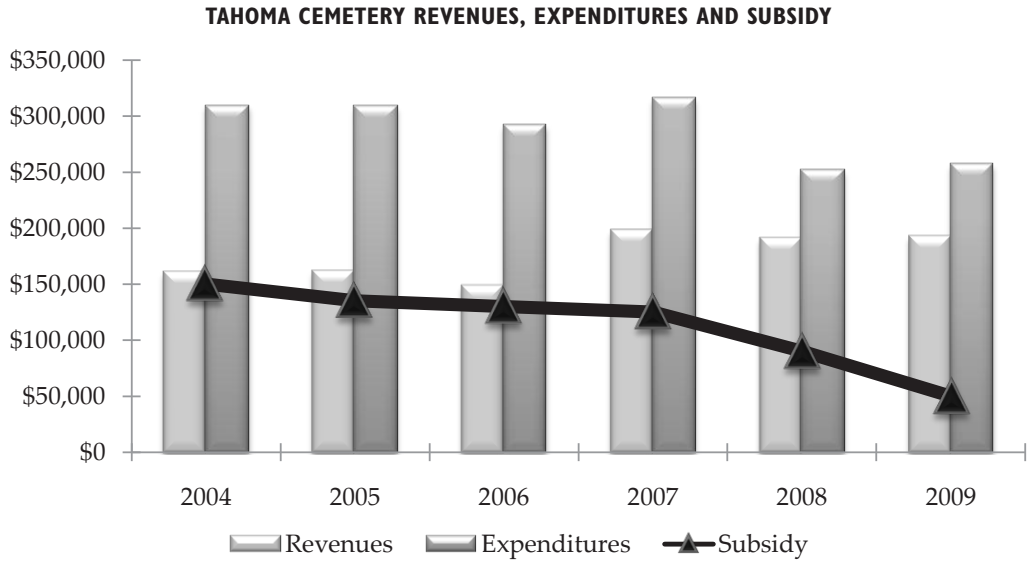
BUDGET SUMMARY

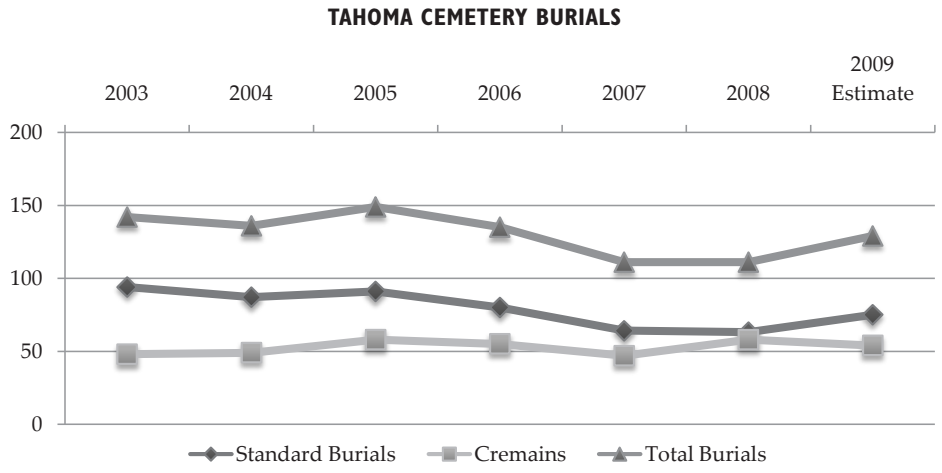
DEPT 144 CEMETERY EXPENDITURE SUMMARY BY SERVICE UNIT	(1) 2009 ACTUAL	(2) 2010 AMENDED BUDGET	(3) 2010 ACTUAL 9/30/2010	(4) 2010 ESTIMATED YEAR-END	(5) 2011 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % CHNG FROM 4 TO 5
225 Cemetery	$247,877	$256,155	$186,236	$251,586	$262,463	102.5	104.3
TOTAL EXPENDITURES	$247,877	$256,155	$186,236	$251,586	$262,463	102.5	104.3
REVENUE SUMMARY BY SERVICE UNIT							
225 Cemetery	$202,236	$175,000	$128,324	$174,000	$181,250	103.6	104.2
645 Interfund Distribution	50,000	50,000	37,500	50,000	50,000	100.0	100.0
699 General Revenues	82,807	68,307	87,905	98,917	77,631	113.7	78.5
TOTAL REVENUES	$335,044	$293,307	$253,729	$322,917	$308,881	105.3	95.7

Expenditure Summary By Type	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$117,298	$121,052	$89,887	$121,052	$121,934	100.7	46.5
200 Personnel Benefits	43,363	43,799	33,050	43,799	42,649	97.4	16.3
Sub-Total Salaries and Benefits	160,661	164,851	122,938	164,851	164,582	99.8	62.7
300 Supplies	22,176	21,474	13,610	19,000	22,500	104.8	8.6
400 Other Services and Charges	13,490	17,005	10,607	14,910	16,309	95.9	6.2
500 Intergov Srvcs / Other Interfund	2,403	3,600	632	3,600	3,600	100.0	1.4
900 Interfund Payment for Services	49,147	49,225	38,449	49,225	55,472	112.7	21.1
Total Expenditures	$247,877	$256,155	$186,236	$251,586	$262,463	102.5	100.0

EXPLANATORY NARRATIVE

Service Unit 225 – Cemetery





	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$114,561	$117,552	$88,127	$117,552	$118,434	100.8	100.8
120 Overtime	2,737	3,500	1,760	3,500	3,500	100.0	100.0
Total	117,298	121,052	89,887	121,052	121,934	100.7	100.7
200 Personnel Benefits	43,363	43,799	33,050	43,799	42,649	97.4	97.4
300 Supplies							
310 Office and Operating Supplies	6,570	8,000	4,076	6,000	8,000	100.0	133.3
320 Fuel Consumed	3,183	3,774	4,138	4,800	4,800	127.2	100.0
340 Items Purchased for Resale	11,893	9,000	5,203	7,500	9,000	100.0	120.0
350 Small Tools and Equipment	530	700	194	700	700	100.0	100.0
Total	22,176	21,474	13,610	19,000	22,500	104.8	118.4
400 Other Services and Charges							
410 Professional Services	153	150	2,795	3,000	150	100.0	5.0
420 Communications	1,341	1,246	1,162	1,246	1,265	101.5	101.5
440 Advertising	452	1,000	452	1,000	1,000	100.0	100.0
470 Public Utility Services	7,702	13,359	5,472	8,414	12,644	94.7	150.3
480 Repairs And Maintenance	3,006	0	0	0	0	*	*
490 Miscellaneous	837	1,250	726	1,250	1,250	100.0	100.0
Total	13,490	17,005	10,607	14,910	16,309	95.9	109.4
530 State / County Taxes & Assessment	2,403	3,600	632	3,600	3,600	100.0	100.0
900 Interfund Payment For Services							
950 Interfund Opt Rental & Leases	6,515	7,568	5,675	7,568	14,123	186.6	186.6
960 Interfund Insurance Services	5,841	6,133	6,133	6,133	6,317	103.0	103.0
990 Interfund Administrative Chgs	36,791	35,524	26,641	35,524	35,032	98.6	98.6
Total	49,147	49,225	38,449	49,225	55,472	112.7	112.7
Total Expenditures - Service Unit 225	$247,877	$256,155	$186,236	$251,586	$262,463	102.5	104.3
Revenues							
340 Charges for Good and Services	$202,236	$175,000	$128,324	$174,000	$181,250	103.6	104.2
Total Revenues - Service Unit 225	$202,236	$175,000	$128,324	$174,000	$181,250	103.6	104.2

Account 110 Salaries and Wages – In accordance with management directive, salaries are again "frozen" for the 2011 budget. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – Overtime in this service unit is primarily due to the staff working on the Memorial Day holiday and performing Saturday burials, which are charged to the customer at a higher rate.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 6%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The State's Public Employees' Retirement System (PERS) contributions were unchanged.

Account 310 Office and Operating Supplies – Items budgeted include office supplies, grounds' maintenance supply and computer accessories.

Account 320 Fuel Consumed – This account provides for the purchase of diesel fuel and gasoline utilized by Department vehicles.

Account 340 Items Purchased for Resale – This account pays for grave liners.

Account 350 Small Tools and Equipment – This account is used for equipment replacement, and pays for items such as calculators, office furniture and computer components (equipment purchases less than $5,000).

Account 410 Professional Services – Funds are budgeted in this line item is for fire alarm monitor. During 2010 this account was primarily utilized for the removal of rodents at the cemetery.

Account 420 Communications – This account provides for wireless communication costs, telephone services and postage.

Account 440 Advertising – This line item provides for printed materials and brochures for potential customers. Some expenditures were for placing advertising in the newspaper.

Account 470 Public Utility Services – This line item includes use fees to utilities (electricity, natural gas, wastewater, water, refuse, irrigation, and stormwater).

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for equipment.

Account 490 Miscellaneous – The majority of funds in this account are used for registration fees for participation in conferences, dues and subscriptions, and various uncategorized items.

Account 530 State/County Taxes and Assessments – This line item pays for taxes assessed by other governmental entities.

Account 950 Interfund Operating Transfer/Rental and Leases – This account funds costs for maintenance and operation of department vehicles.

Account 960 Interfund Insurance Services – This expense is this service unit's share of the risk management fund.

Account 990 Interfund Administrative Charges – This expense is this service unit's share of other departments administrative services charges.

Revenues – Revenues consist of lot and niche sales, burial fees, grave liners, Saturday burials, monument setting fees, and interest from investments. There is a budgeted policy issue for a 7% fee increase. Revenues are conservatively estimated since volume may be affected by the rate adjustment.

Service Unit 645 – Interfund Distribution

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
390 Other Financing Sources	$50,000	$50,000	$37,500	$50,000	$50,000	100.0	100.0
Total Revenues - Service Unit 645	$50,000	$50,000	$37,500	$50,000	$50,000	100.0	100.0

Account 390 Other Financing Sources – The Cemetery receives an annual contribution from Parks and Recreation to fund expenses not covered by revenues.

Service Unit 699 – General Revenues

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$66,619	$49,557	$87,167	$87,167	$71,331	143.9	81.8
340 Charges for Good and Services	1,028	750	738	750	800	106.7	106.7
360 Miscellaneous Revenues	3,100	3,000	0	1,000	0	0.0	0.0
390 Other Financing Sources	12,061	15,000	0	10,000	5,500	36.7	55.0
Total Revenues - Service Unit 699	$82,807	$68,307	$87,905	$98,917	$77,631	113.7	78.5

Revenues – Revenues consist of interest from investments, incidental charges and donations.

Cemetery Trust Fund 610 – See Finance and Budget Narratives.

RECOVERY PROGRAM GRANTS– 199

DIRECTOR OF PUBLIC WORKS — **CHRIS WAARVICK**

DEFINITION

For 2011, 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 entire grant was included in the 2010 budget. Projects that may not be completed by 2010 year-end are being rebudgeted in 2011.

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) 2009 ACTUAL	(2) 2010 AMENDED BUDGET	(3) 2010 ACTUAL 9/30/2010	(4) 2010 ESTIMATED YEAR-END	(5) 2011 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % CHNG FROM 4 TO 5
527 Recovery Act Funds	$7,563	$814,000	$141,889	$614,000	$200,000	24.6	32.6
TOTAL EXPENDITURES	$7,563	$814,000	$141,889	$614,000	$200,000	24.6	32.6
REVENUE SUMMARY BY SERVICE UNIT							
527 Recovery Act Funds	$7,563	$814,000	$141,468	$614,000	$200,000	24.6	32.6
Total Revenues	$7,563	$814,000	$141,468	$614,000	$200,000	24.6	32.6

DEPT 199 FEDERAL SHARED REVENUE	(1) 2009 ACTUAL	(2) 2010 AMENDED BUDGET	(3) 2010 ACTUAL 9/30/2010	(4) 2010 ESTIMATED YEAR-END	(5) 2011 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % OF TOTAL
400 Other Services and Charges	$7,563	$814,000	$141,889	$614,000	$200,000	24.6	100.0
TOTAL EXPENDITURES	$7,563	$814,000	$141,889	$614,000	$200,000	24.6	100.0

EXPLANATORY NARRATIVE

SERVICE UNIT 527 – FEDERAL SHARED REVENUE

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.

Grant revenue 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.

- ***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.

- ***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.

- ***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.

- ***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.

	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2010	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
480 Repairs and Maintenance	$7,563	$814,000	$141,889	$614,000	$200,000	24.6	32.6
Total Expenditures - Service Unit 527	$7,563	$814,000	$141,889	$614,000	$200,000	24.6	32.6
Revenues							
330 Intergovernmental Revenues	$7,563	$814,000	$141,468	$614,000	$200,000	24.6	32.6
Total Revenues - Service Unit 527	$7,563	$814,000	$141,468	$614,000	$200,000	24.6	32.6

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 Gov't
012	City Manager	General	City Management	Gen Gov't
013	State Auditor	General	Finance	Gen Gov't
014	Records	General	City Management	Gen Gov't
015	Financial Services	General	Finance	Gen Gov't
016	Human Resources	General	City Management	Gen Gov't
017	Legal	General	City Management	Gen Gov't
018	Municipal Court	General	Municipal Court	Gen Gov't
019	Purchasing	General	City Management	Gen Gov't
020	Hearings Examiner	General	Comm & Econ Dev	Gen Gov't
021	Environmental Planning	General	Comm & Econ Dev	Gen Gov't
022	Code Administration	General	Comm & Econ Dev	Gen Gov't
024	Indigent Defense	General	City Management	Gen Gov't
031	Police	General	Police	Gen Gov't
032	Fire	General	Fire	Gen Gov't
035	Police Pension	General	Finance	Gen Gov't
038	Probation Center	General	Municipal Court	Gen Gov't
041	Engineering	General	Comm & Econ Dev	Gen Gov't
051	City Hall	General	Comm & Econ Dev	Gen Gov't
052	Information Systems	General	Finance	Gen Gov't
054	Utility Business Office	General	Finance	Gen Gov't
095	Intergovernmental	General	Finance	Gen Gov't
097	Nonrecurring Expenses	General	Finance	Gen Gov't
099	General Fund Transfers	General	Finance	Gen Gov't
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 Gov't
140	Growth Management	Special Revenue	Comm & Econ Dev	Op / Enterprise
141	Streets	Special Revenue	Public Works	Gen Gov't
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 District	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 GO Criminal Justice / I-82	Debt Service	Finance	Debt Service
284	95 General Obligation Fire	Debt Service	Finance	Debt Service
285	General Obligation Line of Credit	Debt Service	Finance	Debt Service
287	96 General Obligation 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 Reserve	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
481	Water Revenue bond Res.	Enterprise	Finance	Debt Service
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
489	Water/Wastewater Rev Bond Res.	Enterprise	Finance	Debt Service
491	2003 Irrigation Revenue Bond Red.	Enterprise	Finance	Debt Service
493	2003 Wastewater Revenue Bond Red.	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 Budget Guidelines memo.

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 document also provides an overview of each of the significant revenue sources of the City and displays a comparison of last year actuals, current year-end estimates and next-year projections for each revenue source. Similarly, this document 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 may include a summary for the department as a whole. Then each operational Division within the Department is presented. This information includes a narrative definition of the basic objective and / or program activity, and a summary of authorized personnel for the division as a whole. 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.) In many instances the division activities are broken down further into groupings called service units; the City's recognized activity centers. The service units are explained and program performance statistics are presented, where applicable.

Appendices includes this Budget Reader's Guide; 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 Information statistics, 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: **2011 Budget Guidelines**

This Budget Guidelines packet has been prepared to assist in the development of the 2011 budget. The 2011 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). Because of the potential for budget reductions in view of the ongoing national recession, the General Government budget meetings are targeted to be completed by mid to late August to give ample time for Council/Management review of reduction options within the Priorities of Government (POG) model. A copy of the POG chart which has been updated with 2009 actual and 2010 adopted budget is attached.

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:	2011 Preliminary Budget Calendar
Attachment IV:	2011 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 August 2 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.)

Wednesaday July 14, 2010 – Annually, Cindy Epperson leads a Budget Workshop to explain the budget process and to answer any questions regarding the preparation of the 2011 budget. Two meetings are scheduled on Wed. July 14 – 8:30 a.m. and 1:30 p.m., both to be held in the large CED conference room. 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.

Tuesday July 27, 2010 – All 2010 year-end estimates and proposed 2011 Preliminary Budget Worksheets due to the Finance Department.

- ***2010 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. Finance has modified the year end estimates for the budget reductions implemented in April—please verify those changes.**

Proposed 2011 Preliminary Budget – Identify on the budget worksheets attached, the proposed projected revenues and expenditures (operating and capital, excluding personnel) for 2011 based on the most current information available and the departments proposed operating plan. **Note: General Government changes to increase the 2011 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 2011 budget requests).

Finance will be greatly assisted by ensuring that all information is submitted to the Finance Department before the July 27th 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

Friday July 30, 2010 – All Policy Issues anticipated for inclusion in the 2011 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).

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 2011 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: *2011 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: *2011 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 October 29.

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 2011 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 2011 proposed budget) are based on the 2010 adopted budget, as adjusted for the following items:

Salary And Wages Adjustments

- The negotiated increases in base wages (at this point in time, IAFF is the only bargaining unit with a 2011 settlement—all other groups are frozen at 2010 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.
  - 6% Medical Insurance increase, subject to further review.
- 3% Insurance – Risk Management
- 3% Fuel
- Utility Increases:
  - 7% Natural Gas
  - 5% Electricity
  - 5.5% Water
  - 3.5% Wastewater
  - 7.5% Stormwater
- Internal charges (first estimate):
  - 3% City Service charge

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 30th. The Policy Issues need not be complete and in final form until September/October time frame.

III. EXPENDITURES

For General Government (General, Parks and Street Funds) divisions, these instructions include summary budget limitations.

2011 General Government

For Preliminary Budget development, the 2010 adopted budget is transferred over and becomes the 2011 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 2011 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 2010. 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 2011 beginning fund balance (which is then used, in part, to determine funds available for the 2011 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 2011.
- No requests for new or additional staffing in all funds (permanent, full-time or part-time) above 2010 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 2010 budget or 2010 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 2011 budget above what revenues can support, expenditure reductions elsewhere must be implemented to balance the 2011 budget.

For 2011, expenditures for existing part-time or temporary staff are to be projected at 2010 actual estimated levels or below.

All reclasses already approved by Civil Service should already be included in the 2011 budget. Exclude reclasses requested but not yet approved, at this point in time. However, please inform Finance of any pending reclasses.

2010 year-end estimates for staffing need to be analyzed and adjusted to take into account vacancies or other staffing related changes.

2011 Proposed Personnel Budget: 2011 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.

2011 Expenditures For Anticipated Employee Retirements And Cash-Outs – Object #140. At this point in time, all cash-outs have been removed from the 2011 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.

2011 Expenditures For State Retirement "Excess Compensation" Estimate – 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 2011 retirements, contact the Finance Department for assistance in calculating these costs. Entry into the 2011 budget should follow the same guidelines as retirement cash-outs.

2011 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. 2011 proposed expenditures are to be budgeted no greater than the 2010 budget or year-end estimates, whichever is lower.

2011 City Expenditures For Medical And Dental Insurance – Should be estimated at the budgeted amount for 2010 (i.e. disregard vacancies for medical and dental insurance estimates). Initially, the 2011 budget will include a 6% 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 2011 travel budget should be no greater than the costs expected for 2010 year-end estimates or the 2010 budget, whichever is lower.
- Each division is requested to identify by location and professional affiliation, planned out-of-state travel for 2011.
- 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 2011 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. Most internal charges, such as Equipment Rental M & O are currently budgeted at the 2010 level, while some have been estimated. As Finance further develops these charges, they will be entered into the 2011 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 2011 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 2011 Budget Items – Except for fixed, mandated, contractual, or uniform cost increases for expenditures not addressed in these guidelines, should not exceed 2010 year-end estimates, or 2010 amended budget, whichever is lower.

Capital Outlay

Capital outlays for 2011 are to be reduced 10% below the 2010 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 2010 adopted budget carried forward into 2011. 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 2010, please provide an estimate of costs expected to be completed by the end of 2010 -- the balance of the project should be rebudgeted in 2011.

IV. REVENUES

The 2010 budgeted revenues have also been programmatically carried forward to the 2011 budget.

Rate Adjustments

Departments considering increases in utility rates or other fees 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 2011 budget narrative. These "narrative drafts" (i.e. last year's narratives and 2011 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 2011 budget proposals, the 2010 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) 2010 organizational chart, including statements outlining organizational responsibility.

- A restructured organizational chart, similar to the one used in the 2010 Preliminary Budget document, will be distributed to Department Heads and should be used as a template for preparing the organizational chart for the 2011 Preliminary Budget document (again; this chart should reflect the 2010 organization.)

- The updated chart should reflect the organization as it currently exists in 2010. 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 2010 budget narrative as "Permanent Budgeted Positions." If changes were made after the 2010 budget was adopted, the personnel listing in the "2010 amended budget" column should be revised to reflect those changes.

CITY OF YAKIMA
(DEPARTMENT) 2011 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 2009,
- Budgeted level (as amended) for 2010, and
- Proposed budget level for 2011.

This information is essential to the 2011 Preliminary Budget process. The number of temporary employees each year should be denoted by separate footnote listing immediately below the permanent authorized listing. (The "2010 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	2009 Actual	2010 Amended Budget	2011 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 2011. This should include a brief explanation of all budgeted policy issues and the accounts affected.

Address Substantial Increases/Decreases in Spending for 2011 – Briefly identify, explain and justify all increases or decreases in each summary line item of proposed expenditures for 2011 which result in a change of 3% and $1,000, plus or minus, from the 2010 estimated year-end expenditure levels. Also, if a significant difference occurs between the 2010 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 2011 reflects an increase/decrease of $_____ from the 2010 year-end estimate of $_____ to $_____. This is a ____% increase/decrease. The increase/decrease is $_____ or ____% from the 2010 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 2011 – Identify and describe special or exceptional work programs to be undertaken in 2011; 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 2011 revenue estimates, if applicable to the departments operation, which change plus or minus 3% from 2010 estimated actual levels.

CAPITAL OUTLAY REQUESTS

Please submit Budget Year 2011 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**		

2011 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 26, 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

2011 BUDGET PROCESS CALENDAR

(as of 7/13/10)

Action Steps	City Manager / Finance	Departments / Divisions	Council	RCW Date
Distribution of 2011 Preliminary Budget Guidelines, including the request for 2011 policy issues.	July 13			Sept. 14
Distribution of Budget Worksheet Printouts: Request for estimates of revenues and expenditures for year-end and 2011 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	July 14		--
2011 draft policy issues due to Finance		July 30		--
CM/Finance/Department Directors Policy Issue Review Meeting	Aug. 5	August. 5		--
Budget worksheet printouts of revenue/expenditure estimates (2009 year-end & proposed 2011) due to Finance		July 27		Sept. 28
Preliminary Revenue Review 2011 Status - CM/Finance	By Aug. 4			
Review General Gov't. revenue projections - CM/Finance	By Aug. 4			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 2011 Budget Requests	Aug. – Sept.	Aug. – Sept.		--
2011 budget narrative development – Departments/Divisions		Sept. – Oct. 8		--
Departments submit detail budget narratives to Finance		Oct. 8		--
Finance & CM prepare 2011 Budget Forecast	Sept. – Oct. 14			--
Budget Forecast on Council Agenda - CM/Finance	Oct. 19		Oct. 19	November 1
Finalize Preliminary Budget Document - CM/Finance	Oct. 29			None
Preliminary Budget and Policy Issue Documents printed and available to City Council/public	Oct. 29		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. 16	November 30
Department Budget Reviews, with Council [1] a) General Government Funds b) Utility/Enterprise Funds	Nov. 2, 9, 16, & 23	Nov. 2, 9, 16, & 23	Nov. 2, 9, 16, & 23	--
Council holds Public Hearing (mandatory)			Nov. 16	On or before December 1
Council holds Budget Wrap-Up meeting to finalize Budget Decisions	Dec. 7	Dec. 7	Dec. 7	--
2011 Budget adopted [2]			Dec. 14	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 2010 calendar year, which may be either December 7, 2010 or December 14, 2010.

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 (GO) 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.

2010 MASTER PAY ORDINANCE

Amended by Ordinance No. 2010

Effective 2/21/2010

(as approved by Council 1/19/2010)

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 2/21/2010: New classification and allocation to the following positions:
11750 - Lead Police Support Services Supervisor (Pay Code 976);
Correction to Pay Range 29.5

ORDINANCE NO. 2010-

AN ORDINANCE relating to City personnel; adopting a classification and compensation plan for City employees to be effective February 21, 2010; 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 February 21, 2010, 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	City/County Procurement Manager (Pay Code 967)
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 I (R 16.5)
2232 Central Storekeeper (R 10.5)
2233 Purchasing Assistant (R 12.5)
2234 Buyer II (R 19.5)
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)
5156 Grant Financial Specialist (R 18.5)

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)
11750 Lead Police Support Services Supervisor (Pay Code 976)

11800 Administrative Support Supervisory Series

11801 Administrative Assistant to the Director of Public Works
11805 Senior Buyer (Pay Code 976)

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)

Class No.	Class Title (Pay Range)
12103	Equipment Supervisor (Pay Code 975)
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)

Class No. Class Title (Pay Range)

14202 Transit Field Operations Supervisor (Pay Code 978)

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 February 21, 2010. 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.

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	

Pay Code	Class 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	1232	City/County Procurement	MO	1/1/2008	6480.81	6810.14	7149.86	7506.92	7877.85	
		Manager	HR	1/1/2008	37.39	39.29	41.25	43.31	45.45	
	11740	Crime and Intelligence	MO	7/1/2008	6576.14	6910.67	7255.59	7617.85	7993.98	
		Analyst Supervisor	HR	7/1/2008	37.94	39.87	41.86	43.95	46.12	
	1243	Deputy Director of	MO	1/1/2009	6791.07	7136.00	7493.06	7867.45	8255.71	
		Accounting and Budgeting	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								
968BCD	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 Mgr	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	
	13302	Street Maintenance	HR	7/1/2009	30.96	32.53	34.16	35.88	37.66	
		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	
	11750	Lead Police Support	HR	1/1/2008	25.28	26.58	27.91	29.29	30.77	
		Services Supervisor	MO	7/1/2008	4445.91	4674.71	4908.71	5151.37	5413.10	
	11503	Recreation Supervisor	HR	7/1/2008	25.65	26.97	28.32	29.72	31.23	
	11805	Senior Buyer	MO	1/1/2009	4591.51	4827.24	5069.90	5319.50	5589.89	
	15103	WWTP Chief Operator	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 Worker	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 I	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 Development	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 I	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	5156	Grant Financial Specialist	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	
	4240	Instrument Technician	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	2234	Buyer II	MO	1/1/2008	3700.60	3877.39	4050.72	4250.05	4440.71	
	2108	Computer Client Services	HR	1/1/2008	21.35	22.37	23.37	24.52	25.62	
		Technician	MO	1/1/2009	3830.59	4012.59	4192.85	4399.12	4596.71	
	4421	Code Inspector	HR	1/1/2009	22.10	23.15	24.19	25.38	26.52	
	4420	Fire Code Inspector								
20.0	2314	Budget Analyst	MO	1/1/2008	3776.86	3958.86	4144.32	4338.45	4539.51	
	3323	Economic and	HR	1/1/2008	21.79	22.84	23.91	25.03	26.19	
		Community Affairs	MO	1/1/2009	3908.59	4097.52	4289.92	4490.98	4698.98	
		Specialist	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	MO	1/1/2009	4012.59	4192.85	4399.12	4596.71	4813.37	
		Operator III	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	HR	1/1/2008	22.84	23.91	25.03	26.19	27.42	
		Specialist	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	MO	1/1/2008	4050.72	4243.12	4437.25	4650.44	4858.44	
		Developer	HR	1/1/2008	23.37	24.48	25.60	26.83	28.03	
	2113	Senior Client Services	MO	1/1/2009	4192.85	4392.18	4593.25	4813.37	5028.30	
		Technician	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*	MO	1/1/2008	4144.32	4338.45	4539.51	4752.71	4978.04	
		Classification	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	HR	1/1/2008	25.03	26.19	27.42	28.72	29.99	
		Technician	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 Engineer	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	5853.35	6146.28	6451.34	6777.20	7115.19	
			HR	1/1/2008	33.77	35.46	37.22	39.00	41.05	
			MO	1/1/2009	6057.88	6361.21	6676.67	7014.67	7364.79	
			HR	1/1/2009	34.96	36.70	38.52	40.47	42.49	

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 Dispatcher	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
941	9151	Judge Pro Tem	HR	11/22/09	69.00		

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 _____, 2010

_____
Mayor

ATTEST:

_____
City Clerk

Publication Date_____
Effective Date _____

2009 GENERAL INFORMATION*

Statistics

Date of Incorporation	1886
Form of Government	Council-Manager
Type of Government	Charter City
Location	Central Washington
Land Area	28.7 square miles
Rank in Size – State	10
Rank in Size – County	1
Population	84,850
Assessed Valuation	$5,389,218,769
City Employees (Full-time Equivalents)	749.80
Election and Voter Registration	
Number of Precincts	32
Number of Registered Voters	35,854

Property Tax Levy

Regular Levy	$15,508,982
Special Levy	$268,000
Total 2009 Property Tax Levy	$15,776,982

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%

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

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	6,171
Regulatory Licenses – Varies from $11.00 to $1,000	576

Animal License Fees – Rabies Vaccination Required

1 Year License – Altered	$12.00
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

Fire Protection

Commissioned Fire Fighting Personnel	84
Number of Non-Commissioned Personnel	3
Total Number of Fire Personnel	87

Police Protection

Commissioned Police Personnel	137
Non-Commissioned Police Personnel	51
Total Number of Police Personnel	188
Number of Calls for Service	149 / day

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)	$.00502

Water/Wastewater Customer Base

Water (Inside the City)	136
Water (Outside the City	19,355
Total Water Customers	19,491
Wastewater Residential (Inside the City)	21,899
Wastewater Residential (Outside the City)	56
Wastewater Commercial	2,106
Total Wastewater Customers	24,061

* For information purposes only - not intended for official or legal purposes.

(This page intentionally contains no information.)