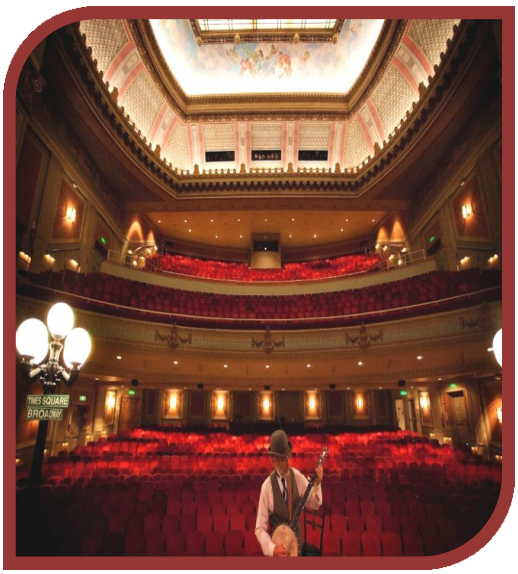
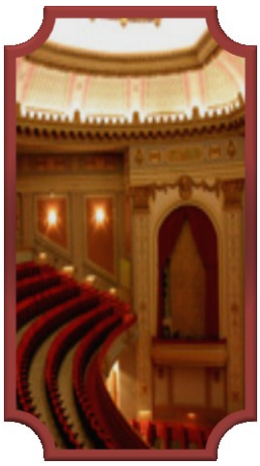
CITY OF *Yakima*
WASHINGTON

2012 Adopted Budget



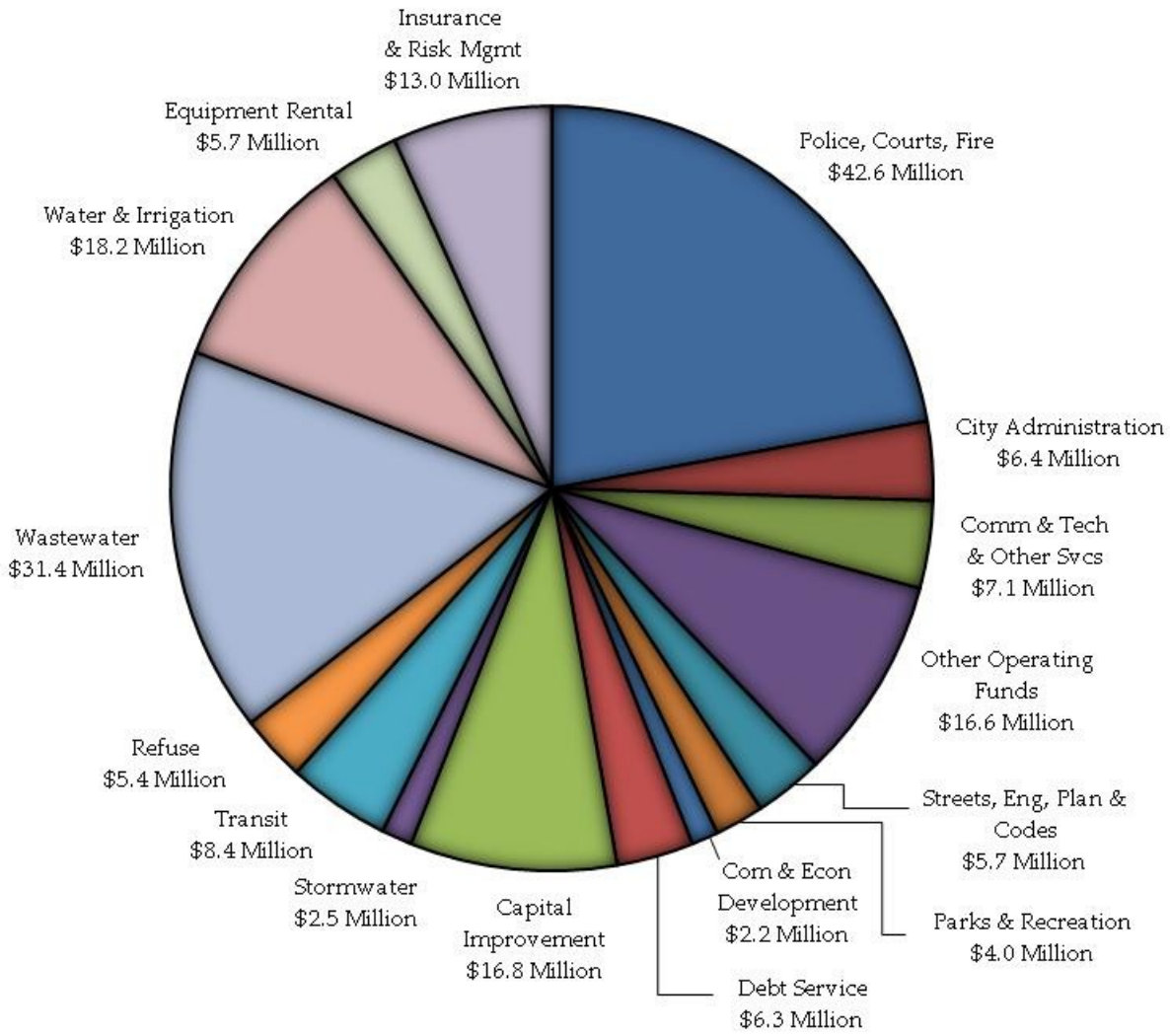


The Capitol Theatre

4th Street Theatre

CITY OF *Yakima*

2012 ADOPTED BUDGET



$192.3 MILLION

CITY OF *Yakima*

PRINCIPAL OFFICIALS

CITY COUNCIL

Micah Cawley	Mayor, At Large, Position 6
Maureen Adkison	Assistant Mayor, District 1
Sara Bristol	District 2
Rick Ensey	District 3
Kathy Coffey	District 4
Dave Ettl	At Large, Position 5
Bill Lover	At Large, Position 7

CITY MANAGEMENT EXECUTIVES

Michael Morales	Interim City Manager
Jeff Cutter	City Attorney
Cindy Epperson	Acting Finance & Budget Director
Joan Davenport	Acting Director of Community and Economic Development
Greg Copeland	Acting Police Chief
Dave Willson	Fire Chief
Chris Waarvick	Director of Public Works

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

CITY OF Yakima

2012 ADOPTED BUDGET

TABLE OF CONTENTS

CITYWIDE SUMMARIES

BUDGET BY DEPARTMENT

- CITY MANAGEMENT
- MUNICIPAL COURT
- FINANCE / INTERGOVERNMENTAL
- COMMUNITY AND ECONOMIC DEVELOPMENT
- POLICE DEPARTMENT
- FIRE DEPARTMENT
- PUBLIC WORKS

APPENDICES/SUPPLEMENTAL INFORMATION

- BUDGET READER'S GUIDE
- BUDGET GUIDELINES
- GLOSSARY
- ABBREVIATIONS AND ACRONYMS
- OBJECT CODE GUIDE
- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
- GENERAL STATISTICAL INFORMATION

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

February 17, 2012

TO: The Honorable Mayor and Members of the City Council

FROM: Michael Morales, Acting City Manager
Cindy Epperson, Acting Director of Finance and Budget

SUBJECT: 2012 Adopted Budget

The 2012 Adopted Budget is enclosed and completes the formal budget documents presented to Council and the citizens of Yakima.

The 2012 Adopted Budget is as follows:

- ***General Government Expenditures*** – 2012 Adopted Budget of $58.7 million; is virtually the same as last year's amended budget of $58.6 million. (Includes: the General Fund, Parks and Recreation Fund and the Street Fund.)
- ***City-Wide Expenditures*** – 2012 Adopted Budget of $192.3 million is approximately (7.8%) less than last year's amended budget of $208.6 million, due primarily to the reduction in capital projects.

The 2012 Budget documents are divided into two Volumes:

Volume 1 – Preliminary Budget Executive Summary (including Policy Issues) submitted to Council and the public on November 1, 2012
Volume II – Adopted Budget

DESCRIPTION OF THE TWO 2012 BUDGET DOCUMENTS

Volume I – Preliminary Budget Executive Summary (including Policy Issues)
This document is an overview of the total City budget, including revenue and expenditure estimates/proposals for year-end 2011 and 2012 as of November 1, prior to Council action on any policy issues.

- ***Introduction*** – This section includes is a general summary of the total City budget, with further discussion in the following sections.
- ***General Government Funds*** – Includes an overview of general government expenditure and resource estimates/proposals, revenue trends and expenditure trends

- ***Other Funds*** – An overview of expenditures and resources for all other funds.
- ***Balanced Budget Options*** – An overview of Priority of Budget (POG) options given to City Council for consideration in balancing the budget.
- ***Other Policy Issues*** – These include items 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.
- ***Exhibits*** – This section includes additional information regarding the budget and includes a three year budget comparison, 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 a section with information on Criminal Justice, Salary and Benefit costs and a Resource and Expenditure Breakdown.

Volume II – 2012 Adopted Budget

- ***Citywide Summaries*** – Includes the final budget ordinance as adopted by Council, as well as the data presented to them for consideration. Also included within this section is an overview of Permanent Budgeted Position, information presenting data by fund for comparative purposes, an explanation of double budgeting and City service charges, and a general fund resource comparison.
- ***Budget Detail by Operating Departments*** – Includes budget and operating information on every Department and Division in the City.
- ***Appendices*** – In addition to the Departmental budget information noted above, the Adopted Budget document contains general information that may assist the reader in better understanding the City's budget, including: a Budget Reader's Guide, Budget Guidelines, a Glossary of Terms, an Abbreviations and Acronyms listing, an Object Code Guide, a Summary of Significant Accounting Policies, and some general statistical information.

All of the budget documents include some comparative data of 2010 actual results, 2011 amended budget and estimated year end results, as well as the 2012 adopted budget information in the final document.

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.

Adopted Budget – The final budget ordinance as adopted by Council at the December 13, 2011 study session, along with the summary of reduction options that were presented, including priorities of government options, supplemental options and policy issues.

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

Resources and Expenditures – A summary by fund of just the 2012 estimated resources compared to the 2012 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 2012 budget from the 2011 amended budget in both dollar amount and percentage.

Expenditures by Classification – Depicts the 2012 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 2012 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 2012 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.)

FINAL 2012 BUDGET ORDINANCE

The final budget ordinance as adopted by the City of Yakima Council at the December 13, 2011 meeting.

2012 BUDGET OPTIONS

This section includes a summary of both the Priority of Government (POG) and the supplemental reduction options, along with council action taken to finalize the 2012 budget. The details on the subsequent pages reflected the 2012 Budget as presented to Council at the October 11, 2011 Budget workshop, along with the final actions taken. These charts were based on Council's direction to prepare a budget based on the allocation of the projected 2012 revenues as currently established in the POG model and without utilizing General Government reserves (fund balance).

2012 POLICY ISSUES

Policy issues 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.

ORDINANCE NO. 2011-66

AN ORDINANCE adopting a budget for the City of Yakima, Washington, for the year 2012; and making appropriations for estimated expenditures.

WHEREAS, on or before the 1st day of November, 2011, a Preliminary Budget for the City of Yakima for the year 2012 was duly filed with the Director of Finance and City Clerk of the City of Yakima and submitted to the Yakima City Council, all in accordance with applicable laws, and

WHEREAS, subsequent to November 1, 2011, the City Council held hearings on the budget and on parts thereof, and on November 15, 2011, the City Council held its formal public hearing on the budget all in accordance with applicable laws, and

WHEREAS, subsequent to its formal public hearing, the City Council made adjustments and changes to the budget as the Council deemed necessary or proper and determined the allowance in each item, department, classification and fund, all as set forth in the final budget document attached hereto, all in accordance with applicable laws, now, therefore,

BE IT ORDAINED BY THE CITY OF YAKIMA:

Section 1. The budget for the City of Yakima, Washington, for the year 2012 is hereby adopted in its final form and content as set forth in the budget document entitled "City of Yakima, Annual Budget - 2012," which is attached hereto as Schedule A and incorporated by reference herein. There is hereby appropriated for expenditure during the year 2012 the aggregate amounts listed on the attached Schedule A for each separate fund of the City, all in accordance with Title 3 of the City of Yakima Municipal Code. Pursuant to Article II, Section 9 of the City Charter, the City Manager shall administer the expenditure of all funds appropriated herein, and the City Manager is authorized to take all necessary and prudent actions to implement the City Council's expenditure directives and budget appropriations.

Section 2. The City Clerk is directed to transmit a certified copy of the budget hereby adopted to the Division of Municipal Corporations in the Office of the State Auditor and to the Association of Washington Cities.

Section 3. This ordinance is one required to be made by the laws of the State of Washington, and shall be in full force and effect on January 1, 2012, upon its passage and publication as provided by law.

PASSED BY THE CITY COUNCIL, signed and approved this 13th day of December, 2011.

Micah Cawley

Micah Cawley, Mayor

ATTEST:

Deborah Lee

City Clerk

YAKIMA SEAL WASHINGTON

Publication Date: December 15, 2011

Effective Date: January 1, 2012

City of Yakima

Annual Budget – 2012

Schedule A - Summary of Appropriations by Fund

Fund	Description	2012 Estimated Resources	2012 Budget Appropriations	Funds % of Budget
000	General Fund	$54,395,682	$49,766,420	25.9%
123	Economic Development	497,990	351,636	0.2%
124	Community Development	2,692,239	1,831,765	1.0%
125	Community Relations	1,236,592	594,554	0.3%
127	Community Services	0	0	0.0%
131	Parks & Recreation	4,390,858	4,000,697	2.1%
140	Growth Management	0	0	0.0%
141	Street & Traffic Operations	6,100,402	4,955,371	2.6%
142	Arterial Street	4,664,764	4,554,478	2.4%
143	Transportation Improvement	0	0	0.0%
144	Cemetery	301,410	265,699	0.1%
150	Emergency Services	1,260,579	1,199,489	0.6%
151	Public Safety Communications	3,698,896	3,488,273	1.8%
152	Police Grants	1,669,018	1,101,962	0.6%
161	Parking & Business Improvement Area	278,052	235,962	0.1%
162	Trolley (Yakima Interurban Lines)	17,753	11,368	0.0%
163	Front Street Business Improvement Area	9,688	5,000	0.0%
170	Tourist Promotion	1,606,365	1,447,373	0.8%
171	Capitol Theatre	423,704	346,200	0.2%
172	Public Facilities District Revenue - Convention Center	851,418	719,000	0.4%
173	Tourist Promotion Area	586,414	586,000	0.3%
174	Public Facilities District Revenue - Capitol Theatre	553,857	517,000	0.3%
195	Contingency	207,750	200,000	0.1%
198	FRS/Capitol Threatre Reserve	310,838	71,927	0.0%
199	Recovery Grants Program	0	0	0.0%
221	L.I.D. Guaranty	80,137	0	0.0%
271	Housing LTGO Note Redemption	0	0	0.0%
272	2002 PFD Convention Center G. O. Debt	1,190,158	1,018,253	0.5%
273	2002 PFD Convention Center Revenue Bond	0	0	0.0%
281	1985 G.O. Div/Dam Redemption	992,056	977,718	0.5%
282	1998 LTGO Street Bond	0	0	0.0%
283	1994 G. O. LTD Levy Redemption	619,545	515,175	0.3%
284	1995 G. O. Street, Parks & Fire	484,874	293,875	0.2%
285	1997 G. O. Line of Credit	114,000	114,000	0.1%
287	1996 G. O. LTD Levy Redemption	495,184	430,315	0.2%
289	LID Debt Service Control Fund	288,243	285,000	0.1%
321	CBD Capital Improvement	452,139	132,277	0.1%
322	Capitol Theatre Construction	59,227	0	0.0%
323	Yakima Revenue Development Area	850,000	850,000	0.4%
331	Parks & Recreation Capital	99,295	80,000	0.0%
332	Fire Capital	347,964	196,459	0.1%
333	Law and Justice Capital	744,551	732,134	0.4%
342	Public Works Trust Construction	1,196,897	718,382	0.4%

Fund	Description	2012 Estimated Resources	2012 Budget Appropriations	Funds % of Budget
343	REET 2 Capital Fund	732,126	506,822	0.3%
345	LID Construction Control Fund	0	0	0.0%
364	Transit Capital Reserve	1,456,134	685,000	0.4%
370	Convention Center Capital Improvement	508,380	150,000	0.1%
392	Cum. Reserve for Capital Improvement	9,179,203	8,917,000	4.6%
441	Storm Water Operating	2,713,053	2,057,534	1.1%
442	Storm Water Capital	697,335	433,000	0.2%
462	Transit	8,310,682	7,697,952	4.0%
471	Refuse	5,687,947	5,410,763	2.8%
472	Wastewater Facility Reserve	879,016	50,000	0.0%
473	Sewer Operating	20,378,881	19,414,985	10.1%
474	Water Operating	9,759,758	8,226,296	4.3%
475	Irrigation Operating	1,959,106	1,444,937	0.8%
476	Sewer Construction	5,239,311	3,800,000	2.0%
477	Domestic Water Improvement	8,074,486	4,450,000	2.3%
478	Wastewater Facilities	11,338,095	8,145,000	4.2%
479	Irrigation System Improvement	4,791,814	4,115,554	2.1%
481	1998 Water Revenue Bond Reserve	271,207	0	0.0%
482	1968 Water Revenue Bond Reserve	0	0	0.0%
483	1996 Wastewater Revenue Bond Reserve	147,463	0	0.0%
484	1991 Water/Sewer Rev Bond Redemp	114,528	0	0.0%
485	Apple Tree Bond	0	0	0.0%
486	1998 Water Revenue Bond Redemption	239,591	234,700	0.1%
487	1968 Water Revenue Bond Redemption	0	0	0.0%
488	1996 Wastewater Revenue Bond Redemp	413,414	413,413	0.2%
489	1991 Water/Sewer Rev Bond Reserve	972,200	0	0.0%
491	2003 Irrigation Revenue Bond Redemption	675,990	640,554	0.3%
492	2003 Irrigation Revenue Bond Reserve	0	0	0.0%
493	2003 Sewer Revenue Bond Redemption	1,347,460	1,347,457	0.7%
494	2003 Sewer Revenue Bond Reserve	828,650	0	0.0%
512	Unemployment Compensation	497,387	318,064	0.2%
513	Employees Health Benefit	13,234,190	11,219,378	5.8%
514	Workers' Compensation	2,238,844	1,363,785	0.7%
515	Risk Management	10,825,254	9,914,259	5.2%
516	Wellness/EAP Fund	203,483	92,000	0.0%
551	Equipment Rental	9,813,013	5,470,111	2.8%
555	Environmental Fund	435,071	192,950	0.1%
560	Public Works Administration	1,591,225	1,185,478	0.6%
610	Cemetery Trust	619,599	5,500	0.0%
612	Firemen's Relief & Pension	2,199,858	1,344,057	0.7%
632	YAKCORPS Agency Fund	547,786	497,725	0.3%
	Total City Budget	$232,690,079	$192,338,036	100.0%

2012 BUDGET REDUCTION SUMMARY BY DEPARTMENT

Priority of Government	POG Reductions Personnel	POG Reductions Non-Pers	Total
Revenue - 6% Utility Tax	$0	$0	$0
Public Health & Safety			
Police	($593,700)	($19,000)	($612,700)
Fire	(240,000)	0	(240,000)
Municipal Court	(10,000)	0	(10,000)
Finance	0	(50,000)	(50,000)
City Manager / Legal	0	0	0
Community & Economic Dev	(129,800)	(1,400)	(131,200)
Street & Traffic Operations	(121,700)	(22,500)	(144,200)
	($1,095,200)	($92,900)	($1,188,100)
Resource Management			
Finance	$0	$0	$0
City Manager / Legal	0	(5,300)	(5,300)
Community & Economic Dev	(20,800)	0	(20,800)
Street & Traffic Operations	0	0	0
	($20,800)	($5,300)	($26,100)
Economic Development			
Community & Economic Dev	($50,100)	$0	($50,100)
Street & Traffic Operations	0	(30,000)	(30,000)
	($50,100)	($30,000)	($80,100)
Quality of Life			
Parks	($50,100)	$0	($50,100)
Customer Service/Communications			
City Manager / Legal	($67,300)	$0	($67,300)
Strategic Partnerships	$0	$0	$0
Total	**($1,283,500)**	**($128,200)**	**($1,411,700)**

Supplementary Reductions				Adopted Budget		
Personnel	Non-Pers	Total	Totals	Personnel	Non-Pers	Total
$0	$0	$0	$0	$0	$2,000,000	$2,000,000
$0	$0	$0	($612,700)	$466,300	$427,000	$893,300
0	0	0	(240,000)	(80,000)	(80,000)	(160,000)
0	0	0	(10,000)	0	(10,000)	(10,000)
0	0	0	(50,000)	0	(50,000)	(50,000)
(40,000)	0	(40,000)	(40,000)	0	0	0
(67,600)	0	(67,600)	(198,800)	(178,800)	(1,400)	(180,200)
0	0	0	(144,200)	(121,700)	(22,500)	(144,200)
($107,600)	$0	($107,600)	($1,295,700)	$85,800	$263,100	$348,900
($62,000)	$0	($62,000)	($62,000)	($62,000)	$0	($62,000)
(301,000)	0	(301,000)	(306,300)	(261,000)	(5,300)	(266,300)
(74,400)	0	(74,400)	(95,200)	(74,400)	0	(74,400)
0	0	0	0	0	0	0
($437,400)	$0	($437,400)	($463,500)	($397,400)	($5,300)	($402,700)
($62,000)	$0	($62,000)	($112,100)	($26,400)	($62,000)	($88,400)
0	(100,000)	(100,000)	(130,000)	0	(130,000)	(130,000)
($62,000)	($100,000)	($162,000)	($242,100)	($26,400)	($192,000)	($218,400)
($35,500)	($14,500)	($50,000)	($100,100)	($85,600)	($14,500)	($100,100)
$0	$0	$0	($67,300)	($67,300)	$0	($67,300)
$0	$0	$0	$0	$0	$0	$0
($642,500)	**($114,500)**	**($757,000)**	**($2,168,700)**	**($490,900)**	**$51,300**	**($439,600)**
					Reserves	**400,000**
					Grand Total	**($39,600)**

2012 BUDGET OPTIONS – POG REDUCTIONS

	POG Reductions			
Priority of Government	**Personnel**	**FTE's**	**Non-Pers**	**Total**
Revenue - 6% Utility Tax	$0		$0	$0
Public Health & Safety				
Police				
6 (vacant) Patrol Officers	($530,000)	(6.00)	$0	($530,000)
Close Airport Substation	0		(19,000)	(19,000)
1 (vacant) Crime/Int Analyst	(63,700)	(1.00)	0	(63,700)
Fire				
Transfer 1 Position - EMS Fund	(80,000)		0	(80,000)
1 (vacant) Firefighter - YVTech Program Elimination	(80,000)	(1.00)	0	(80,000)
Overtime Adjustment	(80,000)		0	(80,000)
Municipal Court				
Eliminate Overtime for Courtroom Security	(10,000)		0	(10,000)
Finance & Technology				
Reduce 099 Transfer (for Dispatch)	0		(50,000)	(50,000)
Community & Economic Development - Code Admin.				
Transfer .70 Code Inspector to Stormwater	(50,000)		0	(50,000)
Eliminate Contribution to Vehicle Replacement	0		(1,400)	(1,400)
1 (vacant) CED Office Administrator (split allocation)	(18,600)	(1.00)	0	(18,600)
1 (vacant) Permit Technician	(61,200)	(1.00)	0	(61,200)
Street & Traffic Operations				
Reduce Operating Supplies/Signals	0		(5,000)	(5,000)
Reduce Contract Labor/Signals	0		(2,500)	(2,500)
2 (vacant) Sign Specialists	(121,700)	(2.00)	0	(121,700)
Reduce Professional Services - Traffic Studies	0		(15,000)	(15,000)
	($1,095,200)	(12.00)	($92,900)	($1,188,100)
Resource Management				
City Management - Human Resources				
Reduce Misc. Operating Costs - Human Resources	$0		($5,300)	($5,300)
Community & Economic Development				
Engineering allocation CED Office Admin. (see Pub. Saf.)	(12,200)		0	(12,200)
City Hall allocation CED Office Admin. (see Pub. Saf.)	(8,600)		0	(8,600)
	($20,800)	0.00	($5,300)	($26,100)
Economic Development				
Community & Economic Development - Planning				
Transfer .40 Asst. Planner - Parks	($26,400)		$0	($26,400)
Planning allocation CED Office Admin. (see Pub. Saf.)	(23,700)		0	(23,700)
Street & Traffic Operations				
Reduce Operating Supplies (Street Maintenance)	0		(29,000)	(29,000)
Reduce Prof. Services (Large Trees)	0		(500)	(500)
Reduce Small Tools	0		(500)	(500)
	($50,100)	0.00	($30,000)	($80,100)
Quality of Life				
Parks				
1 (vacant) Admin Assoc/Move Planning Assoc. (net)	($50,100)	(1.00)	$0	($50,100)
Customer Service/Communications				
City Management - City Clerk				
Reduce Public Records Clerk - 10 Months	($67,300)		$0	($67,300)
Total Original Reductions	**($1,283,500)**	**(13.00)**	**($128,200)**	**($1,411,700)**

Council Action – POG Reductions

Action Taken	Final FTE's	Final Budget
Implemented new tax		$2,000,000
Add 12 Officers/Training	6.00	$836,000
Gang Free Implementation		140,000
Implemented		(19,000)
Implemented	(1.00)	(63,700)
Implemented		(80,000)
Retain position		0
Implemented		(80,000)
Implemented		(10,000)
Implemented		(50,000)
Implemented		(50,000)
Implemented		(1,400)
Retain position		0
Implemented	(1.00)	(61,200)
Implemented		(5,000)
Implemented		(2,500)
Implemented	(2.00)	(121,700)
Implemented		(15,000)
	2.00	$416,500
Implemented		($5,300)
Retain position		0
Retain position		0
	0.00	($5,300)
Implemented		($26,400)
Retain position		0
Implemented		($29,000)
Implemented		(500)
Implemented		(500)
	0.00	($56,400)
Implemented	(1.00)	($50,100)
Implemented		($67,300)
Council Action - Original	**1.00**	**$237,400**

2012 BUDGET OPTIONS – SUPPLEMENTAL REDUCTIONS

	Supplemental Reductions			
Priority of Government	**Personnel**	**FTE's**	**Non-Pers**	**Total**
Public Health & Safety				
Community & Economic Development				
1 (filled) Fire Code Inspector	($67,600)	1.00 F	$0	($67,600)
City Manager / Legal				
1 (filled) Legal Assistant (split allocation)	(31,500)	1.00 F	0	(31,500)
Temp. Legal Assistant (split allocation)	(8,500)		0	(8,500)
	($107,600)	2.00	$0	($107,600)
Resource Management				
Finance				
1 (filled) Financial Services Specialist	($62,000)	1.00 F	$0	($62,000)
(Financial Svcs Spec retained for 2012/Project Manager (IT) not filled)				
City Management				
Asst. City Mgr/Reinstate CED Director (vacant)	($118,500)	1.00 V	$0	($118,500)
1 (filled) Executive Assistant - City Manager	(84,300)	1.00 F	0	(84,300)
1 (vacant) Specialist - Human Resources	(58,200)	1.00 V	0	(58,200)
Legal Assistant (split allocation)	(31,500)		0	(31,500)
Temp. Legal Assistant (split allocation)	(8,500)		0	(8,500)
Community & Economic Development				
1 (filled) Construction Inspector	(74,400)	1.00 F	0	(74,400)
	($437,400)	5.00	$0	($437,400)
Economic Development		.		
Community & Economic Development - Planning				
1 (vacant) Comm. Development Specialist	($28,400)	1.00 V	$0	($28,400)
Modify Sup. Planner - Sr. Planner	(33,600)		0	(33,600)
Street & Traffic Operations				
Reduce Vehicle Replacement	0		(100,000)	(100,000)
	($62,000)	1.00	($100,000)	($162,000)
Quality of Life				
Parks				
Reduce Tree Maintenance	$0		($7,500)	($7,500)
Reduce Small Tools Replacement	0		(1,000)	(1,000)
Reduce Maintenance Temporaries	(8,000)		0	(8,000)
Reduce Fertilization	0		(3,000)	(3,000)
Reduce Overtime for Maintenance	(2,000)		0	(2,000)
Reduce Afterschool Program	(6,000)		(1,000)	(7,000)
Reduce Parks Movies	(500)		(1,000)	(1,500)
Reduce Summer Playground Program	(5,000)		(1,000)	(6,000)
Reduce Overtime for FPGC	(2,000)		0	(2,000)
Reduce Franklin Pool Temporaries	(5,500)		0	(5,500)
Reduce Ball Field Maintenance	(6,500)		0	(6,500)
	($35,500)	0.00	($14,500)	($50,000)
Total Supplemental Reductions	**($642,500)**	8.00	**($114,500)**	**($757,000)**
Grand Total - Original and Supplemental Reductions	**($1,926,000)**	**(5.00)**	**($242,700)**	**($2,168,700)**

Council Action – Supplemental Reductions		
Action Taken	**Final FTE's**	**Final Budget**
Implemented	(1.00)	($67,600)
Retain position		0
Retain position		0
	(1.00)	(67,600)
Implemented	(1.00)	(62,000)
Implemented	(1.00)	(118,500)
Implemented	(1.00)	(84,300)
Implemented	(1.00)	(58,200)
Retain position		0
Retain position		0
Implemented	(1.00)	(74,400)
	(5.00)	(397,400)
Implemented	(1.00)	(28,400)
Implemented		(33,600)
Implemented		(100,000)
	(1.00)	(162,000)
Implemented		(7,500)
Implemented		(1,000)
Implemented		(8,000)
Implemented		(3,000)
Implemented		(2,000)
Implemented		(7,000)
Implemented		(1,500)
Implemented		(6,000)
Implemented		(2,000)
Implemented		(5,500)
Implemented		(6,500)
	0.00	(50,000)
Council Action - Supplemental	(7.00)	**($677,000)**
	(6.00)	**($439,600)**
	Reserves	**400,000**
	Grand Total	**($39,600)**

POLICY ISSUE SUMMARY

CITY MANAGEMENT

Purchasing

Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Council Action December 6, 2011
Add one Buyer I Position (Delete part-time Temporary) 2011 City Allocation (50%) $226,755 2011 County Allocation (50%) $226,755 $453,510 With New Position: 2012 City Allocation (43%) $225,239 2012 County Allocation (57%) $298,572 $523,811 Net City Allocation 2011-2012 ($1,516)	Yakima County via allocation	*Elim. Temp $19,000* Add Buyer $63,500 Increase $44,500		Passed 7-0.

Stormwater

Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Council Action December 6, 2011
2012 Stormwater Reserve Fund Create Reserve Funds for Stormwater				Noted – no formal action taken.

Wastewater

Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Council Action December 6, 2011
Wastewater Connection Charge Revision	Wastewater Fund			Passed 7-0.
Wastewater Rates for 2012 – 2014 Rate Increase of 5.1% annually for the next 3 years	Customers of the Wastewater Utility		*Revenue:* *2012 $737,750* *2013 $739,750* *2014 $741,750*	Passed 7-0.

MUNICIPAL COURT

Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Council Action December 6, 2011
No Policy Issues Submitted				

FINANCE

Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Council Action December 6, 2011
No Policy Issues Submitted				

COMMUNITY AND ECONOMIC DEVELOPMENT

Capitol Theatre

Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Council Action December 6, 2011
Increase in Capitol Theatre Management Fee From $174,000 to $232,000	PFD Revenues & Fund Balance		PFD Revenues $49,000 Fund Bal. 9,000 Total $58,000	Passed 7-0.

Convention Center

Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Council Action December 6, 2011
Increase in Convention Center Management Fee From $664,350 to $679,000	PFD Revenues		$14,650	Passed 7-0.
Increase in Convention Center Professional Services From $165,000 to $175,000	Convention Center Operating Revenue		$10,000	Passed 7-0.

Outside Agency

Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Council Action December 6, 2011
Continue Support for the Committee for Downtown Yakima (CDY)	CBD Capital Improvement Fund (321)		2011 Budget $50,000 2012 Budget $50,000	Passed 7-0.

POLICE

Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Council Action December 6, 2011
9 Replacement Police Vehicles	Law & Justice Capital Fund		$270,000	Passed 7-0.

FIRE

Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Council Action December 6, 2011
No Policy Issues Submitted				

PUBLIC WORKS

Refuse

Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Council Action December 6, 2011
Add One Solid Waste Collector/Driver funded by new customers from prior annexations	Refuse Division Operating Fund	2012 (1/2 Year) $29,500 2013 $59,000		Passed 7-0.
Increase Department Assistant II to full-time	Refuse Division Operating Fund	$17,750		Passed 7-0.

Transit

Policy Issue Request / Justification	Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Council Action December 6, 2011
Purchase 3 used 30 ft. Buses for new Ellensburg-Yakima route	Local Sales Tax		$100,000	Passed 7-0.
Purchase 9 Vanpool Vans	75% Grant Funds 25% Local Sales Tax		$225,000 $75,000 $300,000	Passed 7-0.
Transit Center Canopy	Local Sales Tax		$150,000	Passed 7-0.

Equipment Rental

Policy Issue Request / Justification		Proposed Funding Source	Personnel Salary / Benefits	Non-Personnel	Council Action
Equipment Rental		Equipment Rental Replacement Fund		$1,153,500	Passed 7-0.
Additions (Streets)					
Crack Sealer	$60,000				
Line Laser	8,500				
Replacements					
Streets					
2 ¾ Ton PU/Snowplow	90,000				
Street Sweeper	185,000				
38′ Bucket Truck (used)	45,000				
Water					
½ Ton PU	30,000				
Refuse					
2 Automated Refuse Truck	630,000				
Wastewater					
Ford Escape Hybrid	35,000				
¾ Ton Chassis/Body	45,000				
Cargo Van	25,000				
Total	$1,153,500				

PERMANENT BUDGETED POSITIONS

The permanently budgeted work force for 2012 is 722.3, a total net decrease of 4.0 FTE's from the 2011 Amended Budget. In the General Government classifications (General Fund, Parks and Recreation Fund, and Street Fund) the permanent budgeted positions are 470.5, a net reduction of 5.0 from 2011. The changes in permanent budgeted positions are related to deletions due to budget constraints, the addition of a Purchasing position and the new Police Officers funded by a 6% increase in water, wastewater, refuse and stormwater utility tax.

Cumulatively, General Government has reduced by a net of 19.5 positions in the 2 years since 2010. 8.5 FTE's were added citywide in 2012 - 6 Police Officers funded by the 6% utility tax, 1 Purchasing addition funded by Yakima County, and 1.5 Refuse positions due to annexations. Correspondingly, a total of 12.5 FTE's were eliminated as a cost savings measure – one each from Finance, Human Resources, Environmental Planning, Police (non-commissioned), Engineering and Parks & Recreation, along with two each from City Manager, Code Administration and Traffic Engineering divisions. The final .5 FTE was a reduction of a fulltime Department Assistant II to part-time in Wastewater.

Management continues to take into consideration the City's critical priorities in accordance with the Priorities of Government (POG) model to accommodate Federal and State mandates and provide adequate support services.

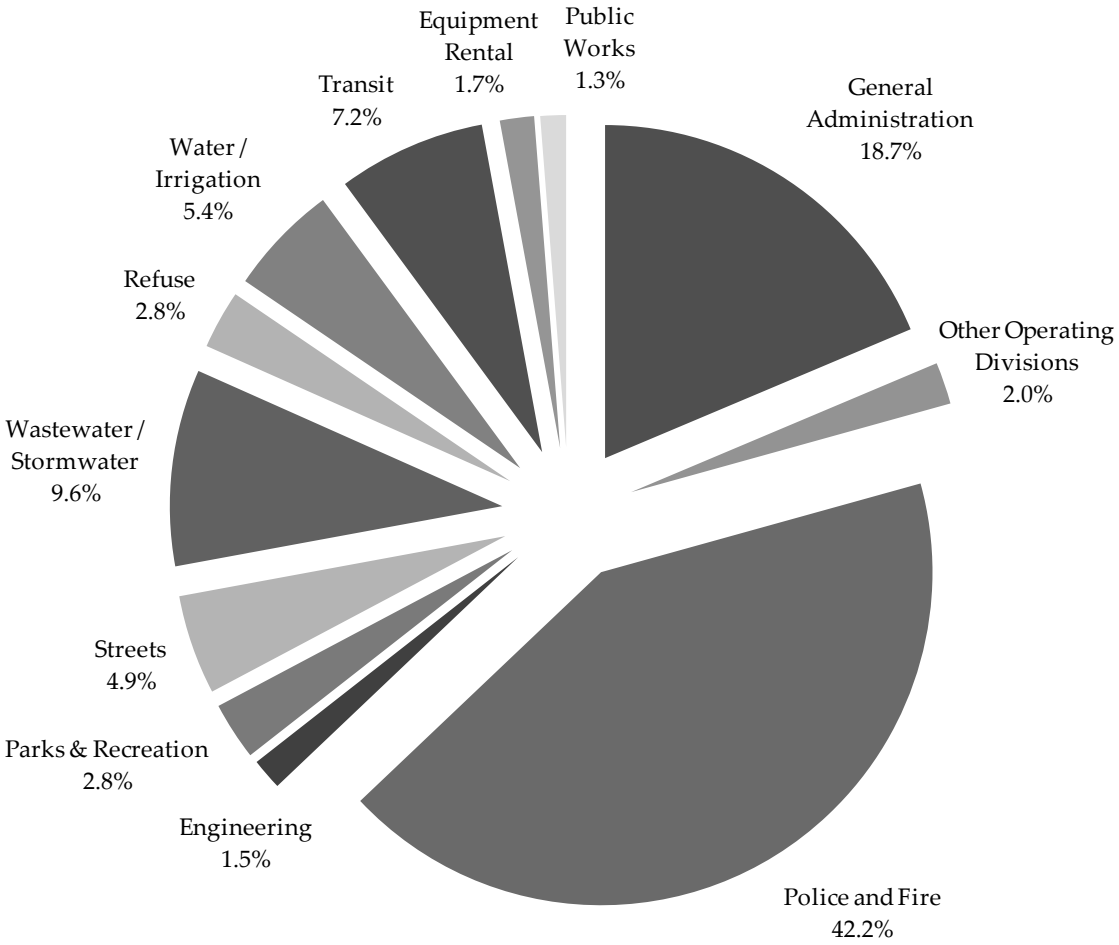
The 2012 Preliminary Budget includes negotiated settlements for the Yakima Police Management Unit. The Management, Supervisory, Confidential unit waived any increase in 2012 that would have been the result of the pay and compensation adjustment (PACA) calculation. However, the 2012 budget currently assumes a wage freeze for all other units. All other bargaining units were in negotiation at the time of budget adoption. If any settlements result in a significant budget impact, a budget amendment will be brought to Council

Status of the collective bargaining process is described below.

Bargaining Unit	Employees	Status on 2/16/12	Budgeted
AFSCME Municipal	268	Settled	No
AFSCME Transit	50	Settled	No
International Association of Firefighters (IAFF) - LEOFF	74	In negotiation	
911 Calltaker - PERS Employees	18	In negotiation	
Public Safety Dispatchers - PERS Employees	15	In negotiation	
Battalion Chief's - LEOFF Employees	3	In negotiation	
Yakima Police Patrolman's Association (YPPA)	122	Settled	No
Yakima Police Management Unit (Captains & Lieutenants)	8	Settled	Yes
Management, Supervisory Confidential/Exempt Class	106	PACA Waived	Yes
New Teamsters Units:			
Corrections Sergeants	3	Settled	No
Non-Commissioned Police Department Supervisors	3	Settled	No
Public Works Supervisors	11	In negotiation	
Public Works Division Managers	5	In negotiation	

The City's most recently amended Pay and Compensation Ordinance may be found at:
http://www.ci.yakima.wa.us/citycode/recentord/master%20pay%20ordinance.pdf

CITYWIDE ALLOCATION OF PERMANENT BUDGETED POSITIONS



PERMANENT BUDGETED POSITIONS

Department Number/Description	Actual 2010	Amended Budget 2011	Adopted Budget 2012	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	2.00	0.0	(2.0) (1)
014 Records	4.00	4.00	4.00	0.0	0.0
015 Financial Services	16.00	15.00	14.00	0.0	(1.0) (1)
016 Human Resources	8.00	9.00	8.00	0.0	(1.0) (2)
017 Legal	17.00	17.00	17.00	0.0	0.0
018 Municipal Court	11.50	12.00	12.00	0.0	0.0
019 Purchasing	5.00	5.00	6.00	1.0 (3)	0.0
021 Environmental Planning	11.00	9.00	8.00	0.0	(1.0) (1)
022 Code Administration	19.00	17.00	15.00	0.0	(2.0) (1)
031 Police	189.00	183.00	188.00	6.0 (4)	(1.0) (1)
032 Fire	87.00	87.00	87.00	0.0	0.0
041 Engineering	13.00	12.00	11.00	0.0	(1.0) (1)
051 City Hall Maintenance	2.00	2.00	2.00	0.0	0.0
052 Information Systems	19.00	19.00	19.00	0.0	0.0
054 Customer Services	14.75	14.75	14.75	0.0	0.0
Total General Fund	427.25	416.75	414.75	7.0	(9.0)
131 Parks & Recreation	23.30	21.30	20.30	0.0	(1.0) (1)
133 Traffic Engineering	13.00	13.00	11.00	0.0	(2.0) (1)
141 Street	26.00	24.00	24.00	0.0	0.0
Total General Government	489.55	475.05	470.05	7.0	(12.0)
Other Operating Funds					
124 Community Development	6.75	7.75	7.75	0.0	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	36.00	36.00	0.0	0.0
441 Storm Water	0.00	0.00	0.00	0.0	0.0
462 Transit	50.00	52.00	52.00	0.0	0.0
471 Refuse	19.00	19.00	20.50	1.5 (5)	0.0
473 Sewer Operating/Storm Water	69.50	69.50	69.00	0.0	(0.5) (6)
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	9.00	9.00	9.00	0.0	0.0
Total Other Operating Funds	247.25	251.25	252.25	1.5	(0.5)
Grand Total	736.80	726.30	722.30	8.5	(12.5)

(1) Unfunded due to budget constraints.
(2) Added a Human Resources Specialist in June 2011. Position was unfunded due to budget constraints for 2012.
(3) Added a new Buyer position - see budgeted policy issue.
(4) Added 6 new Police Officers. Council added policy issue at the December 13, 2011 Council meeting.
(5) Upgraded part-time Department Assistant II to full time and added new position Solid Waste Collector/Driver - see budgeted policy issue.
(6) Downgraded fulltime Department Assistant III to part-time position.

RESOURCES AND EXPENDITURES

Fund	Description	2012 Estimated Resources	2012 Budget	2012 Estimated Balance	Est. Bal. vs. 2012 Budget	2012 Beginning Balance	2012 Ending Balance	End Bal. vs. 2012 Budget
000	General Fund	$50,169,610	$49,766,420	$403,190	0.8%	$4,226,072	$4,629,262	9.3%
131	Parks & Recreation	4,049,765	4,000,697	49,068	1.2%	341,093	390,161	9.8%
141	Street & Traffic Operations	5,055,310	4,955,371	99,939	2.0%	1,045,092	1,145,031	23.1%
General Government Total		$59,274,685	$58,722,488	$552,197	0.9%	$5,612,257	$6,164,454	10.5%
123	Economic Development	$272,000	$351,636	($79,636)	(22.6%)	$225,990	$146,354	41.6%
124	Community Development	1,800,901	1,831,765	(30,864)	(1.7%)	891,338	860,475	47.0%
125	Community Relations	494,950	594,554	(99,604)	(16.8%)	741,642	642,038	108.0%
142	Arterial Street	4,437,351	4,554,478	(117,127)	(2.6%)	227,413	110,286	2.4%
144	Cemetery	243,550	265,699	(22,149)	(8.3%)	57,860	35,710	13.4%
150	Emergency Services	1,196,026	1,199,489	(3,463)	(0.3%)	64,553	61,090	5.1%
151	Public Safety Communications	3,402,343	3,488,273	(85,930)	(2.5%)	296,552	210,622	6.0%
152	Police Grant	1,161,870	1,101,962	59,908	5.4%	507,148	567,056	51.5%
161	Downtown Business Impr. District	251,340	235,962	15,378	6.5%	26,712	42,090	17.8%
162	Trolley	1,576	11,368	(9,792)	(86.1%)	16,176	6,384	56.2%
163	Front Street Business Impr. Area	3,535	5,000	(1,465)	(29.3%)	6,153	4,688	93.8%
170	Tourist Promotion	1,443,450	1,447,373	(3,923)	(0.3%)	162,915	158,993	11.0%
171	Capitol Theatre	324,177	346,200	(22,023)	(6.4%)	99,527	77,504	22.4%
172	PFD Revenue - Convention Center	645,750	719,000	(73,250)	(10.2%)	205,668	132,418	18.4%
173	Tourism Promotion Area	586,000	586,000	0	0.0%	414	414	0.1%
174	PFD Revenue-Capitol Theatre	500,500	517,000	(16,500)	(3.2%)	53,357	36,857	7.1%
195	Contingency	50,000	200,000	(150,000)	(75.0%)	157,750	7,750	3.9%
198	FRS/Capitol Theatre Reserve	500	71,927	(71,427)	(99.3%)	310,338	238,911	332.2%
221	L.I.D. Guaranty	50	0	50	n/a	80,087	80,137	n/a
272	PFD Convention Center GO Red.	1,019,594	1,018,253	1,341	0.1%	170,564	171,905	16.9%
281	2005 LTGO Parks and Recreation	986,989	977,718	9,271	0.9%	5,067	14,338	1.5%
283	1994 G. O. LTD Levy Red.	512,000	515,175	(3,175)	(0.6%)	107,545	104,370	20.3%
284	1995 G. O. Street, Parks & Fire	293,000	293,875	(875)	(0.3%)	191,874	190,999	65.0%
285	1997 G. O. Line of Credit	114,000	114,000	0	0.0%	0	0	0.0%
287	1996 G. O. LTD Levy Red.	428,750	430,315	(1,565)	(0.4%)	66,434	64,869	15.1%
289	LID Debt Service Control Fund	274,000	285,000	(11,000)	(3.9%)	14,243	3,243	1.1%
321	CBD Capital Improvement	39,200	132,277	(93,077)	(70.4%)	412,939	319,862	241.8%
322	Capitol Theatre Construction	0	0	0	n/a	59,227	59,227	n/a
323	Yakima Revenue Development Area	850,000	850,000	0	0.0%	0	0	0.0%
331	Parks & Recreation Capital	0	80,000	(80,000)	(100.0%)	99,296	19,296	24.1%
332	Fire Capital	126,072	196,459	(70,387)	(35.8%)	221,892	151,505	77.1%
333	Law and Justice Capital	506,344	732,134	(225,790)	(30.8%)	238,207	12,417	1.7%
342	Public Works Trust Construction	548,906	718,382	(169,476)	(23.6%)	647,991	478,515	66.6%
343	REET 2 Capital Fund	452,000	506,822	(54,822)	(10.8%)	280,126	225,304	44.5%
364	Transit Capital Reserve	595,000	685,000	(90,000)	(13.1%)	861,134	771,134	112.6%
370	Convention Center Capital Impr.	226,500	150,000	76,500	51.0%	281,879	358,379	238.9%
392	Cum. Reserve for Capital Impr.	6,067,166	8,917,000	(2,849,834)	(32.0%)	3,112,037	262,203	2.9%

Fund	Description	2012 Estimated Resources	2012 Budget	2012 Estimated Balance	Est. Bal. vs. 2012 Budget	2012 Beginning Balance	2012 Ending Balance	End Bal. vs. 2012 Budget
441	Stormwater Operating Fund	2,035,000	2,057,534	(22,534)	(1.1%)	678,053	655,519	31.9%
442	Stormwater Capital	244,794	433,000	(188,206)	(43.5%)	452,541	264,335	61.0%
462	Transit	7,302,972	7,697,953	(394,981)	(5.1%)	1,007,709	612,729	8.0%
471	Refuse	5,280,524	5,410,763	(130,239)	(2.4%)	407,423	277,185	5.1%
472	Wastewater Facility Reserve	150,500	50,000	100,500	201.0%	728,516	829,016	1658.0%
473	Wastewater Operating	19,015,988	19,414,985	(398,996)	(2.1%)	1,362,894	963,897	5.0%
474	Water Operating	8,138,769	8,226,296	(87,527)	(1.1%)	1,620,990	1,533,463	18.6%
475	Irrigation Operating	1,618,700	1,444,937	173,763	12.0%	340,406	514,170	35.6%
476	Sewer Construction	2,850,000	3,800,000	(950,000)	(25.0%)	2,389,311	1,439,311	37.9%
477	Domestic Water Improvement	4,600,000	4,450,000	150,000	3.4%	3,474,486	3,624,486	81.4%
478	Wastewater Facilities	6,121,000	8,145,000	(2,024,000)	(24.8%)	5,217,095	3,193,095	39.2%
479	Irrigation System Improvement	2,708,500	4,115,554	(1,407,054)	(34.2%)	2,083,314	676,260	16.4%
481	1998 Water Revenue Bond Rsv.	400	0	400	n/a	270,807	271,207	n/a
483	1996 Wastewater Revenue Bond Rsv.	700	0	700	n/a	146,763	147,463	n/a
484	1991 Water/Sewer Rev Bond Red.	0	0	0	n/a	114,528	114,528	n/a
485	Apple Tree Bond Red.	0	0	0	n/a	0	0	n/a
486	1998 Water Revenue Bond Red.	234,725	234,700	25	0.0%	4,866	4,891	2.1%
488	1996 Wastewater Revenue Bond Red.	413,413	413,413	0	0.0%	1	1	0.0%
489	1991 Water/Sewer Rev Bond Reserve	1,000	0	1,000	n/a	971,200	972,200	n/a
491	2003 Irrigation Revenue Bond Red.	640,554	640,554	0	0.0%	35,436	35,436	5.5%
493	2003 Wastewater Revenue Bond Red.	1,347,457	1,347,457	0	0.0%	3	3	0.0%
494	2003 Wastewater Revenue Bond Rsv.	0	0	0	n/a	828,650	828,650	n/a
512	Unemployment Compensation	173,000	318,064	(145,064)	(45.6%)	324,387	179,323	56.4%
513	Employees Health Benefit	11,243,185	11,219,378	23,807	0.2%	1,991,005	2,014,812	18.0%
514	Workers' Compensation	1,114,600	1,363,785	(249,185)	(18.3%)	1,124,244	875,058	64.2%
515	Risk Management	9,961,000	9,914,259	46,741	0.5%	864,254	910,995	9.2%
516	Wellness/EAP Fund	60,000	92,000	(32,000)	(34.8%)	143,483	111,483	121.2%
551	Equipment Rental	5,547,333	5,470,111	77,222	1.4%	4,265,680	4,342,902	79.4%
555	Environmental Fund	150,000	192,950	(42,950)	(22.3%)	285,071	242,121	125.5%
560	Public Works Administration	1,185,331	1,185,477	(146)	(0.0%)	405,894	405,748	34.2%
610	Cemetery Trust	16,500	5,500	11,000	200.0%	603,099	614,099	11165.4%
612	Firemen's Relief & Pension	1,387,500	1,344,057	43,443	3.2%	812,358	855,801	63.7%
632	YAKCORPS Agency Fund	526,756	497,725	29,031	5.8%	21,030	50,061	10.1%
Total City Budget		$183,200,277	$192,338,036	($9,137,759)	(4.8%)	$49,489,803	$40,352,045	21.0%

COMPARATIVE REVENUES BY FUND

Fund	Description	2010 Actual Revenues	2011 Estimated Revenues	2012 Estimated Revenues	2012 Beginning Balance	2012 Estimated Resources
000	General Fund	$48,388,271	$48,166,337	$50,169,610	$4,226,072	$54,395,682
123	Economic Development	123,669	348,898	272,000	225,990	497,990
124	Community Development	4,011,346	4,670,539	1,800,901	891,338	2,692,239
125	Community Relations	521,986	495,150	494,950	741,642	1,236,592
127	Community Services	74,348	66,760	0	0	0
131	Parks & Recreation	4,108,362	3,997,888	4,049,765	341,093	4,390,858
140	Growth Management	21,888	3,485	0	0	0
141	Street & Traffic Operations	4,964,967	5,168,930	5,055,310	1,045,092	6,100,402
142	Arterial Street	2,703,591	2,932,255	4,437,351	227,413	4,664,764
144	Cemetery	240,059	237,550	243,550	57,860	301,410
150	Emergency Services	1,094,658	1,121,738	1,196,026	64,553	1,260,579
151	Public Safety Communications	3,060,384	3,350,523	3,402,343	296,552	3,698,895
152	Police Grant	947,523	1,451,794	1,161,870	507,148	1,669,018
161	Downtown Business Improvement District	223,821	241,340	251,340	26,712	278,052
162	Trolley	150,038	111,565	1,576	16,176	17,752
163	Front Street Business Improvement Area	2,453	3,535	3,535	6,153	9,688
170	Tourist Promotion	1,375,465	1,384,500	1,443,450	162,915	1,606,365
171	Capitol Theatre	270,822	270,177	324,177	99,527	423,704
172	PFD Revenue - Convention Center	655,164	640,750	645,750	205,668	851,418
173	Tourism Promotion Area	388,980	378,205	586,000	414	586,414
174	PFD Revenue - Capitol Theatre	494,190	497,500	500,500	53,357	553,857
195	Contingency	25,000	50,000	50,000	157,750	207,750
198	FRS/Capitol Theatre Reserve	2,050	500	500	310,338	310,838
199	Recovery Program Grants	387,011	419,426	0	0	0
221	L.I.D. Guaranty	157	100	50	80,087	80,137
272	PFD Convention Ctr G.O. Redemption	1,028,896	1,018,896	1,019,594	170,564	1,190,158
281	2005 LTGO Parks and Recreation	987,389	986,989	986,989	5,067	992,056
282	1998 LTGO Street Bond	(1)	0	0	0	0
283	1994 G. O. LTD Levy Redemption	511,996	512,000	512,000	107,545	619,545
284	1995 G. O. Street, Parks & Fire	295,978	293,000	293,000	191,874	484,874
285	1997 G. O. Line of Credit	0	0	114,000	0	114,000
287	1996 G. O. LTD Levy Redemption	429,000	428,750	428,750	66,434	495,184
289	LID Debt Service Control Fund	361,025	274,000	274,000	14,243	288,243
321	CBD Capital Improvement	1,008,473	133,200	39,200	412,939	452,139
322	Capitol Theatre Construction	133,341	0	0	59,227	59,227
323	Yakima Revenue Development Area	0	800,000	850,000	0	850,000
331	Parks & Recreation Capital	562,526	1,360,000	0	99,296	99,296
332	Fire Capital	185,387	808,187	126,072	221,892	347,964
333	Law and Justice Capital	840,726	1,060,454	506,344	238,207	744,551
342	Public Works Trust Construction	604,570	458,000	548,906	647,991	1,196,897
343	REET 2 Capital Fund	521,570	382,000	452,000	280,126	732,126
345	LID Construction Control Fund	932,407	0	0	0	0
364	Transit Capital Reserve	2,436,936	305,000	595,000	861,134	1,456,134
370	Convention Center Capital Improvement	464,377	429,558	226,500	281,879	508,379
392	Cum. Reserve for Capital Improvement	9,355,091	13,919,767	6,067,166	3,112,037	9,179,203

Fund	Description	2010 Actual Revenues	2011 Estimated Revenues	2012 Estimated Revenues	2012 Beginning Balance	2012 Estimated Resources
441	Stormwater Operating Fund	2,142,285	2,087,263	2,035,000	678,053	2,713,053
442	Stormwater Capital	350,000	760,000	244,794	452,541	697,335
462	Transit	7,320,959	7,631,234	7,302,972	1,007,709	8,310,681
471	Refuse	4,930,051	4,893,500	5,280,524	407,423	5,687,948
472	Wastewater Facility Reserve	151,640	150,500	150,500	728,516	879,016
473	Wastewater Operating	18,030,230	17,390,649	19,015,988	1,362,894	20,378,882
474	Water Operating	7,457,093	7,559,486	8,138,769	1,620,990	9,759,759
475	Irrigation Operating	1,905,383	1,556,710	1,618,700	340,406	1,959,106
476	Sewer Construction	1,557,350	1,386,000	2,850,000	2,389,311	5,239,311
477	Domestic Water Improvement	1,516,300	1,567,748	4,600,000	3,474,486	8,074,486
478	Wastewater Facilities	1,742,846	11,458,414	6,121,000	5,217,095	11,338,095
479	Irrigation System Improvement	1,156,740	3,208,500	2,708,500	2,083,314	4,791,814
481	1998 Water Revenue Bond Reserve	400	400	400	270,807	271,207
483	1996 Wastewater Revenue Bond Reserve	700	700	700	146,763	147,463
484	1991 Water/Sewer Rev Bond Redemp	540,687	545,107	0	114,528	114,528
486	1998 Water Revenue Bond Redemption	238,839	237,818	234,725	4,866	239,591
488	1996 Wastewater Revenue Bond Redemp	414,613	411,614	413,413	1	413,414
489	1991 Water/Sewer Rev Bond Reserve	2,500	1,000	1,000	971,200	972,200
491	2003 Irrigation Revenue Bond Redemption	322,684	319,234	640,554	35,436	675,990
493	2003 Wastewater Revenue Bond Redemp	1,346,645	1,348,707	1,347,457	3	1,347,460
494	2003 Wastewater Revenue Bond Reserve	0	0	0	828,650	828,650
512	Unemployment Compensation	149,700	175,000	173,000	324,387	497,387
513	Employees Health Benefit	10,127,841	10,393,025	11,243,185	1,991,005	13,234,190
514	Workers' Compensation	1,230,897	1,218,100	1,114,600	1,124,244	2,238,844
515	Risk Management	2,906,248	2,820,000	9,961,000	864,254	10,825,254
516	Wellness/EAP Fund	68,303	60,000	60,000	143,483	203,483
551	Equipment Rental	5,056,071	5,461,001	5,547,333	4,265,680	9,813,013
555	Environmental Fund	532,526	153,000	150,000	285,071	435,071
560	Public Works Administration	1,176,239	1,185,331	1,185,331	405,894	1,591,225
610	Cemetery Trust	23,638	16,500	16,500	603,099	619,599
612	Firemen's Relief & Pension	1,575,935	1,475,669	1,387,500	812,358	2,199,858
632	YAKCORPS Agency Fund	0	163,629	526,756	21,030	547,786
Total City Budget		$168,871,232	$184,815,085	$183,200,277	$49,489,803	$232,690,080

EXPENDITURES BY FUND AND DEPARTMENT

Fund/Department	2010 Actual Expense	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Adopted Budget	Chng 2012 Adopted to 2011 Est.	Percent Change
011 City Council	$197,013	$203,061	$203,061	$192,878	$205,214	$2,153	1.1%
012 City Manager	502,075	509,913	509,913	506,427	307,925	(201,988)	(39.6%)
013 State Examiner	92,528	103,000	103,000	101,000	106,000	3,000	2.9%
014 Records	422,071	411,556	411,556	409,976	476,422	64,866	15.8%
015 Financial Services	1,350,881	1,381,498	1,386,046	1,368,211	1,359,619	(26,427)	(1.9%)
016 Human Resources	431,156	447,436	447,436	474,066	449,628	2,192	0.5%
017 Legal	1,057,092	1,139,157	1,139,157	1,107,397	1,127,361	(11,796)	(1.0%)
018 Municipal Court	1,206,063	1,234,194	1,234,194	1,177,814	1,256,587	22,393	1.8%
019 Purchasing	415,042	452,835	452,835	452,835	527,535	74,700	16.5%
020 Yak Urb Area Hearings Examiner	62,537	31,000	39,500	39,500	31,000	(8,500)	(21.5%)
021 Environmental Planning	699,196	678,679	678,679	665,608	622,102	(56,577)	(8.3%)
022 Code Administration	1,449,452	1,330,361	1,330,361	1,270,641	1,208,765	(121,596)	(9.1%)
024 Indigent Defense	467,697	480,000	480,000	480,000	481,000	1,000	0.2%
031 Police	22,045,777	22,012,425	22,718,620	22,283,841	23,933,947	1,215,327	5.3%
032 Fire	9,255,216	8,924,340	8,929,340	8,794,947	9,143,056	213,716	2.4%
035 Police Pension	1,368,431	1,404,590	1,404,590	1,389,650	1,186,350	(218,240)	(15.5%)
041 Engineering	954,014	752,250	757,250	748,588	702,274	(54,976)	(7.3%)
051 City Hall Maintenance	380,399	352,127	352,127	350,049	357,016	4,889	1.4%
052 Information Systems	2,268,763	2,228,738	2,568,136	2,521,528	2,370,936	(197,200)	(7.7%)
054 Utility Services	1,119,629	1,305,084	1,305,084	1,295,207	1,342,110	37,026	2.8%
095 Intergovernmental	372,948	257,439	257,439	257,439	240,299	(17,140)	(6.7%)
097 Nonrecurring Expenses	0	208,287	208,287	208,287	0	(208,287)	(100.0%)
099 Transfers	2,412,206	2,412,275	2,412,275	2,325,275	2,331,275	(81,000)	(3.4%)
General Fund Total	$48,530,186	$48,260,245	$49,328,886	$48,421,164	$49,766,421	$437,535	0.9%
131 Parks & Recreation	$4,062,236	$4,032,938	$4,042,938	$4,042,476	$4,000,697	($42,241)	(1.0%)
141 Street & Traffic Operations	5,337,910	5,038,504	5,218,691	5,212,161	4,955,371	(263,320)	(5.0%)
General Goverment Fund Totals	$57,930,332	$57,331,687	$58,590,515	$57,675,801	$58,722,489	$131,974	0.2%
123 Economic Development	$223,983	$669,372	$669,372	$321,428	$351,636	($317,736)	(47.5%)
124 Community Development	4,104,770	2,223,457	4,144,772	4,063,080	1,831,765	(2,313,007)	(55.8%)
125 Community Relations	513,131	561,954	656,954	655,467	594,554	(62,400)	(9.5%)
127 Community Services	64,387	108,215	108,215	82,320	0	(108,215)	(100.0%)
140 Growth Management	23,144	20,305	26,601	26,601	0	(26,601)	(100.0%)
142 Arterial Street	3,383,341	3,810,506	4,811,547	3,222,153	4,554,478	(257,069)	(5.3%)
144 Cemetery	245,460	262,463	262,463	261,456	265,699	3,236	1.2%
150 Emergency Services	1,093,525	1,071,904	1,121,904	1,121,696	1,199,489	77,585	6.9%
151 Public Safety Communications	3,068,448	3,176,497	3,341,497	3,302,790	3,488,273	146,776	4.4%
152 Police Grant	914,321	1,202,386	1,341,682	1,275,792	1,101,962	(239,720)	(17.9%)
161 Downtown Business Impr. District	204,638	236,451	236,451	236,451	235,962	(489)	(0.2%)
162 Trolley	150,422	1,165	135,277	99,940	11,368	(123,909)	(91.6%)
163 Front Street Business Impr Area	3,248	5,000	5,000	5,000	5,000	0	0.0%
170 Tourist Promotion	1,442,044	1,400,148	1,415,148	1,400,149	1,447,373	32,225	2.3%
171 Capitol Theatre	284,749	285,527	285,527	285,527	346,200	60,673	21.2%
172 PFD Revenue - Convention Center	641,133	594,000	605,000	605,000	719,000	114,000	18.8%
173 Tourism Promotion Area	388,980	378,205	403,205	378,205	586,000	182,795	45.3%
174 PFD Revenue - Capitol Theatre	493,964	468,000	468,000	468,000	517,000	49,000	10.5%
195 Contingency	46,356	200,000	200,000	127,614	200,000	0	0.0%
198 FRS/Capitol Theatre Reserve	71,927	71,927	71,927	71,927	71,927	0	0.0%
199 Recovery Program Grants	387,011	200,000	426,989	419,426	0	(426,989)	(100.0%)

Fund/Department	2010 Actual Expense	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Adopted Budget	Chng 2012 Adopted to 2011 Est.	Percent Change
272 PFD Convention Ctr G.O. Red.	1,014,286	1,014,136	1,014,136	1,014,136	1,018,253	4,117	0.4%
281 2005 LTGO Parks and Recreation	989,763	988,113	988,113	988,113	977,718	(10,395)	(1.1%)
283 1994 G. O. LTD Levy Redemption	511,788	514,275	514,275	514,275	515,175	900	0.2%
284 1995 G. O. Street, Parks & Fire	296,550	292,800	292,800	292,800	293,875	1,075	0.4%
285 1997 G. O. Line of Credit	0	114,000	114,000	0	114,000	0	n/a
287 1996 G. O. LTD Levy Redemption	427,815	426,753	426,753	426,753	430,315	3,562	0.8%
289 LID Debt Service Control Fund	361,912	285,000	285,000	285,000	285,000	0	0.0%
321 CBD Capital Improvement	1,048,433	132,264	132,264	112,255	132,277	13	0.0%
322 Capitol Theatre Construction	4,439,534	0	65,045	65,000	0	(65,045)	(100.0%)
323 Yakima Revenue Devt Area	0	0	800,000	800,000	850,000	50,000	6.3%
331 Parks & Recreation Capital	673,520	1,330,000	1,492,770	1,464,000	80,000	(1,412,770)	(94.6%)
332 Fire Capital	1,355,703	841,500	841,500	839,459	196,459	(645,041)	(76.7%)
333 Law and Justice Capital	895,634	947,099	1,154,231	1,152,804	732,134	(422,097)	(36.6%)
342 Public Works Trust Construction	910,805	744,411	744,411	675,827	718,382	(26,029)	(3.5%)
343 REET 2 Capital Fund	751,048	1,236,822	1,236,822	941,822	506,822	(730,000)	(59.0%)
345 LID Construction Control Fund	35,387	0	0	0	0	0	n/a
364 Transit Capital Reserve	2,281,234	431,750	971,556	720,000	685,000	(286,556)	(29.5%)
370 Convention Center Capital Impr	574,541	220,000	525,143	525,143	150,000	(375,143)	(71.4%)
392 Cum. Reserve for Capital Impr	7,405,455	10,872,978	14,872,978	14,210,547	8,917,000	(5,955,978)	(40.0%)
441 Stormwater Operating Fund	1,801,236	2,225,207	2,225,207	2,223,899	2,057,534	(167,673)	(7.5%)
442 Stormwater Capital	153,485	924,794	1,024,794	1,023,849	433,000	(591,794)	(57.7%)
462 Transit	7,209,479	7,259,274	7,472,066	7,408,235	7,697,953	225,887	3.0%
471 Refuse	4,802,640	4,906,374	4,980,374	4,834,165	5,410,763	430,389	8.6%
472 Wastewater Facility Reserve	799	50,000	50,000	50,000	50,000	0	0.0%
473 Wastewater Operating	17,574,185	18,776,805	18,830,905	18,653,200	19,414,985	584,080	3.1%
474 Water Operating	7,648,497	7,888,203	7,895,628	7,857,912	8,226,296	330,668	4.2%
475 Irrigation Operating	1,862,091	1,541,669	1,541,669	1,541,359	1,444,933	(96,736)	(6.3%)
476 Wastewater Construction	467,928	4,280,000	4,768,500	4,009,610	3,800,000	(968,500)	(20.3%)
477 Domestic Water Improvement	351,248	3,010,000	3,902,000	1,807,000	4,450,000	548,000	14.0%
478 Wastewater Facilities	2,423,131	13,260,000	13,800,879	9,383,879	8,145,000	(5,655,879)	(41.0%)
479 Irrigation System Improvement	2,470,183	1,594,234	2,041,017	1,969,434	4,115,554	2,074,537	101.6%
484 1991 W/WW Rev Bond Red.	540,286	544,707	544,707	544,707	0	(544,707)	(100.0%)
486 1998 Water Revenue Bond Red.	238,814	237,793	237,793	237,793	234,700	(3,093)	(1.3%)
488 1996 Wastewater Rev Bond Red.	414,613	411,613	411,613	411,613	413,413	1,800	0.4%
491 2003 Irr Revenue Bond Red.	322,684	319,234	319,234	319,234	640,554	321,320	100.7%
493 2003 WW Revenue Bond Red.	1,346,644	1,348,707	1,348,707	1,348,707	1,347,457	(1,250)	(0.1%)
512 Unemployment Compensation	188,121	312,477	312,477	206,077	318,064	5,587	1.8%
513 Employees Health Benefit	10,364,643	10,686,761	11,026,761	10,939,980	11,219,378	192,617	1.7%
514 Workers' Compensation	1,222,828	1,352,030	1,352,030	1,271,189	1,363,785	11,755	0.9%
515 Risk Management	3,014,749	9,630,681	9,630,681	2,856,845	9,914,259	283,578	2.9%
516 Wellness/EAP Fund	63,896	79,885	79,885	63,885	92,000	12,115	15.2%
551 Equipment Rental	4,915,677	4,870,443	5,633,318	5,566,068	5,470,111	(163,207)	(2.9%)
555 Environmental Fund	388,824	192,950	485,934	469,950	192,950	(292,984)	(60.3%)
560 Public Works Administration	1,046,827	1,169,153	1,169,153	1,128,240	1,185,478	16,325	1.4%
610 Cemetery Trust	10,050	5,500	5,500	5,500	5,500	0	n/a
612 Firemen's Relief & Pension	1,547,509	1,609,960	1,609,960	1,437,660	1,344,057	(265,903)	(16.5%)
632 YAKCORPS Agency Fund	0	0	163,629	142,599	497,725	334,096	204.2%
Non General Gov't Fund Totals	$114,113,457	$135,827,837	$150,073,749	$131,170,545	$133,615,545	($16,458,204)	(11.0%)
Total City Budget	$172,043,789	$193,159,524	$208,664,264	$188,846,346	$192,338,034	($16,326,230)	(7.8%)

EXPENDITURES BY FUND AND CATEGORY

Fund/Department	Salaries and Wages	Personnel Benefits	Supplies	Other Svcs & Charges	Intergov't /Fund Services	Capital Outlay	Debt Service	Interfund Payments f/Service	Total Budget
011 City Council	$95,100	$7,714	$17,250	$85,150	$0	$0	$0	$0	$205,214
012 City Manager	229,279	47,546	5,000	26,100	0	0	0	0	307,925
013 State Examiner	0	0	0	106,000	0	0	0	0	106,000
014 Records	176,382	84,401	9,200	206,439	0	0	0	0	476,422
015 Financial Services	938,319	275,211	17,500	113,721	6	0	0	14,863	1,359,620
016 Human Resources	319,877	92,441	8,500	28,810	0	0	0	0	449,628
017 Legal	770,798	225,339	16,500	114,724	0	0	0	0	1,127,361
018 Municipal Court	778,243	247,258	22,000	186,086	23,000	0	0	0	1,256,587
019 Purchasing	366,739	120,600	11,500	28,695	0	0	0	0	527,534
020 Yak Urb Area Hrgs Exam.	0	0	0	31,000	0	0	0	0	31,000
021 Environmental Planning	446,785	130,429	7,920	36,556	0	0	0	411	622,101
022 Code Administration	707,705	251,498	36,231	198,235	0	0	0	15,096	1,208,765
024 Indigent Defense	0	0	1,000	480,000	0	0	0	0	481,000
031 Police	14,630,141	3,987,027	930,800	1,560,648	2,321,164	0	0	504,168	23,933,948
032 Fire	6,753,088	1,787,263	238,100	247,380	100	0	0	117,125	9,143,056
035 Police Pension	0	628,000	50	558,300	0	0	0	0	1,186,350
041 Engineering	483,562	153,471	19,000	23,087	0	0	0	23,154	702,274
051 City Hall Maintenance	92,794	27,500	18,293	117,974	0	0	0	100,456	357,017
052 Information Systems	1,308,230	402,319	153,050	480,363	0	15,000	11,507	467	2,370,936
054 Utility Services	700,357	282,005	24,500	313,150	0	0	0	22,098	1,342,110
095 Intergovernmental	0	0	0	44,363	160,334	0	35,602	0	240,299
099 Transfers	0	0	0	0	2,331,275	0	0	0	2,331,275
General Fund Total	$28,797,399	$8,750,022	$1,536,394	$4,986,781	$4,835,879	$15,000	$47,109	$797,838	$49,766,422
131 Parks & Recreation	$1,439,711	$496,731	$400,000	$1,010,106	$151,600	$0	$0	$502,549	$4,000,697
141 Street & Traffic Operations	1,923,055	716,995	717,493	561,348	46,767	0	0	989,713	4,955,371
General Goverment Fund Totals	$32,160,165	$9,963,748	$2,653,887	$6,558,235	$5,034,246	$15,000	$47,109	$2,290,100	$58,722,490
123 Economic Development	$166,086	$68,870	$0	$116,680	$0	$0	$0	$0	$351,636
124 Community Development	403,477	159,443	58,312	1,180,533	0	0	0	30,000	1,831,765
125 Community Relations	288,983	97,516	54,203	83,617	0	37,000	0	33,235	594,554
142 Arterial Street	0	0	0	5,000	284,183	4,143,400	121,895	0	4,554,478
144 Cemetery	122,599	47,952	22,980	15,863	3,600	0	0	52,706	265,700
150 Emergency Services	771,625	197,121	31,000	1,930	100,000	0	0	97,813	1,199,489
151 Public Safety Comm.	2,051,373	738,072	55,100	386,692	0	70,000	34,912	152,125	3,488,274
152 Police Grant	752,785	178,451	24,127	146,600	0	0	0	0	1,101,963
161 Downtown Bus. Imp. Dist.	0	0	5,000	220,000	0	0	0	10,962	235,962
162 Trolley	0	0	0	11,368	0	0	0	0	11,368
163 Front Street Bus. Impr Area	0	0	0	5,000	0	0	0	0	5,000
170 Tourist Promotion	0	0	65,000	1,281,068	0	0	10,952	90,353	1,447,373
171 Capitol Theatre	0	0	23,400	293,400	0	0	0	29,400	346,200
172 PFD Rev. - Conv. Center	0	0	0	14,000	705,000	0	0	0	719,000
173 Tourism Promotion Area	0	0	0	586,000	0	0	0	0	586,000
174 PFD Rev. - Capitol Theatre	0	0	0	12,000	505,000	0	0	0	517,000
195 Contingency	0	0	0	200,000	0	0	0	0	200,000
198 FRS/Capitol Theatre Res.	0	0	0	0	71,927	0	0	0	71,927
272 PFD Conv. Ctr G.O. Red.	0	0	0	0	0	0	1,018,253	0	1,018,253
281 2005 LTGO Parks & Rec.	0	0	0	0	0	0	977,718	0	977,718
283 1994 G. O. LTD Levy Red.	0	0	0	0	0	0	515,175	0	515,175
284 1995 G. O. Street, Pks & Fire	0	0	0	0	0	0	293,875	0	293,875

Fund/Department	Salaries and Wages	Personnel Benefits	Supplies	Other Svcs & Charges	Intergov't /Fund Services	Capital Outlay	Debt Service	Interfund Payments f/Service	Total Budget
285 1997 G. O. Line of Credit	0	0	0	0	0	0	114,000	0	114,000
287 1996 G. O. LTD Levy Red.	0	0	0	0	0	0	430,315	0	430,315
289 LID Debt Svc Control Fund	0	0	0	0	15,000	0	270,000	0	285,000
321 CBD Capital Improvement	0	0	1,000	131,172	105	0	0	0	132,277
323 Yakima Rev. Dev. Area	0	0	0	850,000	0	0	0	0	850,000
331 Parks & Recreation Capital	0	0	0	0	0	80,000	0	0	80,000
332 Fire Capital	0	0	18,000	50,000	0	58,500	69,959	0	196,459
333 Law and Justice Capital	0	0	162,548	90,000	0	209,586	0	270,000	732,134
342 Public Works Trust Const.	0	0	0	0	404,967	50,000	263,415	0	718,382
343 REET 2 Capital Fund	0	0	250,000	0	256,822	0	0	0	506,822
364 Transit Capital Reserve	0	0	20,000	0	10,000	655,000	0	0	685,000
370 Conv. Center Capital Impr	0	0	120,000	30,000	0	0	0	0	150,000
392 Cum. Res. for Capital Impr	0	0	0	0	0	8,917,000	0	0	8,917,000
441 Stormwater Operating Fund	558,031	184,657	57,830	102,609	678,508	12,000	0	463,898	2,057,533
442 Stormwater Capital	0	0	0	40,000	0	393,000	0	0	433,000
462 Transit	2,573,750	1,156,875	1,071,500	1,372,531	68,300	0	0	1,454,996	7,697,952
471 Refuse	1,003,689	414,784	412,599	939,409	977,734	0	0	1,662,548	5,410,763
472 Wastewater Facility Res.	0	0	0	50,000	0	0	0	0	50,000
473 Wastewater Operating	3,833,318	1,414,610	720,500	1,570,398	8,492,687	155,000	806,615	2,421,858	19,414,986
474 Water Operating	1,828,556	671,730	646,860	564,090	2,702,581	16,000	335,248	1,461,231	8,226,296
475 Irrigation Operating	469,830	188,496	74,000	396,980	100	0	0	315,531	1,444,937
476 Wastewater Construction	0	0	0	300,000	0	3,500,000	0	0	3,800,000
477 Domestic Water Impr.	0	0	0	200,000	0	4,250,000	0	0	4,450,000
478 Wastewater Facilities	0	0	0	1,120,000	0	7,025,000	0	0	8,145,000
479 Irrigation System Impr.	0	0	0	0	640,554	3,475,000	0	0	4,115,554
486 1998 Water Rev. Bond Red.	0	0	0	0	0	0	234,700	0	234,700
488 1996 WW Rev Bond Red.	0	0	0	0	0	0	413,413	0	413,413
491 2003 Irr. Rev. Bond Red.	0	0	0	0	0	0	640,554	0	640,554
493 2003 WW Rev. Bond Red.	0	0	0	0	0	0	1,347,457	0	1,347,457
512 Unemployment Comp.	23,252	281,066	0	9,400	0	0	0	4,346	318,064
513 Employees Health Benefit	98,352	9,988,874	4,000	979,525	0	0	0	148,627	11,219,378
514 Workers' Compensation	92,389	977,011	5,382	270,200	0	0	0	18,803	1,363,785
515 Risk Management	471,789	136,264	8,500	9,261,120	0	0	0	36,586	9,914,259
516 Wellness/EAP Fund	0	0	6,700	65,300	0	20,000	0	0	92,000
551 Equipment Rental	650,304	242,709	2,450,770	92,343	150,000	1,603,500	0	280,484	5,470,110
555 Environmental Fund	0	0	500	142,450	0	50,000	0	0	192,950
560 Public Works Admin.	481,245	152,977	57,655	427,121	0	0	0	66,479	1,185,477
610 Cemetery Trust	0	0	0	0	5,500	0	0	0	5,500
612 Firemen's Relief & Pension	0	673,500	150	632,100	0	0	0	38,307	1,344,057
632 YAKCORPS Agency Fund	0	0	78,029	419,696	0	0	0	0	497,725
Non General Gov't Fund Totals	$16,641,433	$17,970,978	$6,505,645	$24,666,195	$16,072,568	$34,719,986	$7,898,456	$9,140,288	$133,615,549
Total City Budget	$48,801,598	$27,934,726	$9,159,532	$31,224,430	$21,106,814	$34,734,986	$7,945,565	$11,430,388	$192,338,039

REVENUES BY CATEGORY

		General Fund	Other Funds	Total Revenue
310	**Taxes**			
311	General Property Taxes	$9,934,000	$6,642,000	$16,576,000
313	Retail Sales and Taxes	15,125,500	6,804,700	21,930,200
314	Utility Taxes	5,256,521	0	5,256,521
316	Business Taxes	9,239,479	1,060,000	10,299,479
317	Excise Taxes	880,000	900,000	1,780,000
318	Other Operating Assessments	0	586,000	586,000
319	Penalty & Interest-Delinquent Taxes	2,000	0	2,000
	Total	$40,437,500	$15,992,700	$56,430,200
320	**Licenses and Permits**			
321	Business Licenses and Permits	$27,700	$0	$27,700
322	Non-business Licenses and Permit	589,000	695,530	1,284,530
	Total	$616,700	$695,530	$1,312,230
330	**Intergovernmental Revenues**			
331	Federal Grants - Direct	$20,000	$3,580,495	$3,600,495
332	Federal Entitlements	0	158,896	158,896
333	Federal Grants - Indirect	0	2,422,513	2,422,513
334	State Grants	213,000	7,759,110	7,972,110
336	In Lieu and Impact Payments	1,002,000	2,050,400	3,052,400
337	Grants from Local Units	6,760	0	6,760
338	Intergovernmental Revenues	774,470	5,473,873	6,248,343
339	Federal Stimulus Grants	0	632,004	632,004
	Total	$2,016,230	$22,077,291	$24,093,521
340	**Charges for Services**			
341	General Government	$54,680	$66,000	$120,680
342	Security of Persons and Property	153,000	29,600	182,600
343	Physical Environment	82,000	33,852,260	33,934,260
344	Transportation	0	761,000	761,000
345	Economic Environment	300,000	12,100	312,100
347	Culture and Recreation	0	935,865	935,865
348	Internal Service Fund Sales and Services	0	2,567,893	2,567,893
349	Other Interfund/Department Charges	4,490,250	489,808	4,980,058
	Total	$5,079,930	$38,714,526	$43,794,456
350	**Fines and Forfeits**			
353	Forfeited Contract Deposits	$1,000,000	$0	$1,000,000
354	Administrative Penalties	90,000	30,000	120,000
355	Criminal Traffic Misdeameanors	280,200	0	280,200
356	Criminal Non-traffic Penalties	70,000	0	70,000
357	Criminal Cost	205,500	0	205,500
359	Non-court Fines Forfeitures	0	2,000	2,000
	Total	$1,645,700	$32,000	$1,677,700

		General Fund	Other Funds	Total Revenue
360	**Miscellaneous Revenues**			
361	Interest Earnings	$310,000	$319,331	$629,331
362	Rents and Royalties	450	1,055,866	1,056,316
363	Penalty and Interest Assessments	0	203,000	203,000
365	Internal Service Fund Miscellaneous	0	6,937,921	6,937,921
366	Trust and Other Interfund/Dept	0	10,218,825	10,218,825
367	Contributions-Private Source	0	236,500	236,500
368	Assessment Revenue	0	2,522,141	2,522,141
369	Other Miscellaneous Revenue	23,100	2,701,060	2,724,160
	Total	$333,550	$24,194,644	$24,528,194
370	**Proprietary/ Trust Gains (losses) & other Income**			
379	Capital Contributions-Others	$0	$562,177	$562,177
380	**Non Revenues**			
381	Interfund Loans Received	$0	$1,500	$1,500
382	Proceeds Of Long-Term Debt Proprietary Funds	0	6,000,000	6,000,000
385	Proceeds From Short-Term Debt	0	270,000	270,000
386	Agency Type Deposit	0	12,666	12,666
387	Residual Equity Transfer-In	0	90,138	90,138
	Total	$0	$6,374,304	$6,374,304
390	**Other Financing Sources**			
391	Proceeds Of Gen'l L/T Debt	$0	$5,500,000	$5,500,000
395	Proceeds Of Gen'l Fixed Assets	0	102,500	102,500
397	Operating Tranfers-In	40,000	11,779,994	11,819,994
398	Insurance Recoveries	0	7,005,000	7,005,000
	Total	$40,000	$24,387,494	$24,427,494
Total Estimated Revenue		$50,169,610	$133,030,666	$183,200,276
Estimated Beginning Balance		4,226,072	45,263,731	49,489,803
Total Estimated Resources		$54,395,682	$178,294,397	$232,690,079

EXPENDITURES BY CATEGORY

		General Fund	Other Funds	Total Budget
100	**Salaries and Wages**			
110	Salaries and Wages	$26,803,219	$19,128,609	$45,931,828
120	Overtime	1,157,300	718,150	1,875,450
130	Special Pay/Shift Differential	651,427	124,904	776,331
140	Retirement/Termination Cashout	185,452	32,536	217,988
	Total	$28,797,398	$20,004,199	$48,801,597
200	**Personnel Benefits**			
210	Social Security/Council Benefits	$933,055	$1,355,028	$2,288,083
220	Retirement	1,614,743	1,292,058	2,906,801
230	Industrial Insurance	472,919	1,624,033	2,096,952
240	Life Insurance	58,025	51,371	109,396
250	Medical Insurance	4,297,827	12,681,469	16,979,296
260	Dental Insurance	417,307	1,106,575	1,523,882
270	Unemployment Compensation	102,748	352,864	455,612
280	Miscellaneous	225,398	48,306	273,704
290	Pensions and Death Benefits	628,000	673,000	1,301,000
	Total	$8,750,022	$19,184,704	$27,934,726
300	**Supplies**			
310	Office and Operating Supplies	$651,791	$2,045,548	$2,697,339
320	Fuel Consumed	533,503	1,748,693	2,282,196
340	Items Purchased for Resale or Inventory	50,500	2,701,000	2,751,500
350	Small Tools and Equipment	300,600	707,647	1,008,247
3A0	Liquid Alum Sulphate	0	70,000	70,000
3B0	Bioxide Chemicals	0	40,000	40,000
3C0	Chemicals	0	237,250	237,250
3F0	Fluoride	0	45,000	45,000
3G0	Grouting chemicals	0	20,000	20,000
3S0	Soda Ash	0	8,000	8,000
	Total	$1,536,394	$7,623,138	$9,159,532
400	**Other Services and Charges**			
410	Professional Services	$2,374,600	$9,074,017	$11,448,617
420	Communications	561,585	518,420	1,080,005
430	Transportation/Training	118,548	79,532	198,080
440	Advertising	63,100	113,600	176,700
450	Operating Rentals & Leases	48,090	77,522	125,612
460	Insurance	0	1,894,620	1,894,620
470	Public Utility Services	427,174	3,865,947	4,293,121
480	Repairs and Maintenance	751,326	2,296,062	3,047,388
490	Miscellaneous	637,358	8,128,329	8,765,687
4D0	Doe W/W 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	71,600	71,600
	Total	$4,986,781	$26,237,650	$31,224,431

		General Fund	Other Funds	Total Budget
500	**Intergovernmental Services**			
510	Intergovernment Professional Services	$2,465,403	$198,000	$2,663,403
520	Intergovernment Agreements	39,095	58,425	97,520
530	State/County Taxes and Assessments	106	1,029,805	1,029,911
540	Interfund Taxes and Assessments	0	5,489,144	5,489,144
550	Interfund Subsidies	2,331,275	8,934,423	11,265,698
560	Interfund Transfers	0	90,138	90,138
5C0	Connection Charge Transfers	0	350,000	350,000
5T0	Debt Coverage Transfer Terrace Heights	0	40,000	40,000
5U0	Debt Coverage Transfer Union Gap	0	81,000	81,000
	Total	$4,835,879	$16,270,935	$21,106,814
600	**Capital Outlays**			
620	Buildings	$0	$203,000	$203,000
630	Improvements Other Than Buildings	0	535,000	535,000
640	Machinery and Equipment	15,000	5,728,586	5,743,586
650	Construction Projects	0	28,253,400	28,253,400
	Total	$15,000	$34,719,986	$34,734,986
700	**Debt Service - Principal**			
710	Debt Service-G.O. Bonds-Principal	$0	$2,321,614	$2,321,614
720	Debt Service-Revenue Bonds-Principal	0	1,405,000	1,405,000
750	Debt Service-Capital Lease-Principal	10,176	82,335	92,511
770	Other Notes	0	230,000	230,000
780	Intergovernmental Loans	27,240	1,425,341	1,452,581
	Total	$37,416	$5,464,290	$5,501,706
800	**Debt Service - Interest**			
820	Debt Service-Interest-Interfund Debt	$0	$40,000	$40,000
830	Debt Service-External LTD Interest	9,693	2,394,165	2,403,858
	Total	$9,693	$2,434,165	$2,443,858
900	**Interfund Payment for Services**			
910	Interfund Professional Services	$0	$50,000	$50,000
950	Interfund Opt Rental and Leases	226,173	3,398,836	3,625,009
960	Interfund Insurance Services	571,664	2,015,065	2,586,729
980	Interfund-Garage/Plant Charges	0	767,438	767,438
990	Interfund-Administrative Charges	0	4,401,210	4,401,210
	Total	$797,837	$10,632,549	$11,430,386
	Total Expenditures	$49,766,420	$142,571,616	$192,338,036

SALARIES PERMANENT #111

Fund/Department	2010 Actual	2011 Budget	YTD 9/30/2011	2011 Estimate	2012 Budget	11 vs.12 Budget
011 City Council	$95,100	$95,100	$71,325	$95,100	$95,100	0.0%
012 City Manager	363,489	356,207	215,146	320,000	217,834	(38.8%)
014 Records	192,154	191,947	132,733	167,857	140,832	(26.6%)
015 Financial Services	890,888	912,733	665,736	895,000	863,833	(5.4%)
016 Human Resources	300,066	293,821	207,633	307,000	295,966	0.7%
017 Legal	723,238	729,333	519,276	709,333	707,980	(2.9%)
018 Municipal Court	724,424	710,848	534,638	708,115	726,199	2.2%
019 Purchasing	279,263	287,700	221,441	287,700	340,971	18.5%
021 Environmental Planning	480,313	462,581	358,904	458,076	400,733	(13.4%)
022 Code Administration	865,699	766,751	553,092	725,848	656,943	(14.3%)
031 Police	12,341,724	12,014,024	9,049,821	11,429,784	12,101,132	0.7%
032 Fire	6,288,778	5,838,852	4,288,804	5,715,626	5,797,741	(0.7%)
041 Engineering	652,084	496,597	369,272	496,597	442,517	(10.9%)
051 City Hall Maintenance	84,080	70,318	57,108	70,318	61,271	(12.9%)
052 Information Systems	1,074,445	1,143,464	782,886	1,128,667	1,166,286	2.0%
054 Utility Services	603,333	648,246	422,790	580,000	646,929	(0.2%)
General Fund Total	$25,959,076	$25,018,523	$18,450,604	$24,095,021	$24,662,267	(1.4%)
123 Economic Development	$24,445	$19,681	$99,309	$131,084	$155,923	692.2%
124 Community Development	501,026	505,918	272,043	424,074	378,719	(25.1%)
125 Community Relations	291,103	282,176	211,465	282,176	268,219	(4.9%)
131 Parks & Recreation	1,008,724	1,017,879	765,230	991,670	987,171	(3.0%)
141 Street & Traffic Operations	1,826,540	1,806,266	1,348,434	1,784,157	1,724,188	(4.5%)
144 Cemetery	102,687	102,509	79,023	102,509	103,158	0.6%
150 Emergency Services	604,232	586,247	440,627	595,880	642,688	9.6%
151 Public Safety Communications	1,701,166	1,804,108	1,137,160	1,747,918	1,816,032	0.7%
152 Police Grant	272,378	589,537	406,956	572,962	550,705	(6.6%)
441 Stormwater Operating	465,186	505,965	381,594	505,965	511,987	1.2%
462 Transit	2,235,450	2,229,566	1,675,087	2,229,566	2,227,121	(0.1%)
471 Refuse	870,354	866,840	640,978	848,000	906,503	4.6%
473 Wastewater Operating	3,259,950	3,468,864	2,488,001	3,292,322	3,440,296	(0.8%)
474 Water Operating	1,558,226	1,591,383	1,171,413	1,591,383	1,616,755	1.6%
475 Irrigation Operating	449,906	447,306	332,686	447,306	426,364	(4.7%)
512 Unemployment Comp Reserve	20,846	20,262	15,997	20,262	21,243	4.8%
513 Employees Health Benefit	94,941	91,252	66,990	91,252	91,882	0.7%
514 Workers' Compensation	76,657	73,334	57,199	73,334	76,504	4.3%
515 Risk Management	545,227	442,952	331,098	442,952	431,227	(2.6%)
551 Equipment Rental	609,783	601,244	468,349	601,244	599,574	(0.3%)
560 Public Works Admin	404,021	401,979	303,393	402,750	412,144	2.5%
City Total	$42,881,924	$42,473,792	$31,143,637	$41,273,787	$42,050,669	(1.0%)

SALARIES TEMPORARY #112

Fund/Department	2010 Actual	2011 Budget	YTD 9/30/2011	2011 Estimate	2012 Budget	11 vs.12 Budget
012 City Manager	$0	$3,488	$0	$3,488	$3,488	0.0%
014 Records	697	2,012	0	1,000	2,012	0.0%
015 Financial Services	4,550	0	17,489	17,490	0	n/a
016 Human Resources	0	1,999	11,708	10,000	2,026	1.3%
017 Legal	15,563	22,313	23,431	32,855	22,313	0.0%
018 Municipal Court	20,350	20,713	9,885	9,885	0	(100.0%)
019 Purchasing	10,817	19,049	10,390	19,049	0	(100.0%)
021 Environmental Planning	9,470	0	0	0	0	n/a
022 Code Administration	0	0	6,740	12,000	0	n/a
031 Police	7,200	0	0	0	0	n/a
032 Fire	5,721	0	8,430	5,662	0	n/a
041 Engineering	0	4,996	0	0	0	(100.0%)
051 City Hall Maintenance	25,521	25,001	19,628	25,001	24,983	(0.1%)
052 Information Systems	43,222	45,840	49,972	54,778	30,879	(32.6%)
054 Utility Services	31,763	10,650	40,277	70,000	10,650	0.0%
General Fund Total	$174,875	$156,061	$197,950	$261,208	$96,351	(38.3%)
124 Community Development	$14,913	$9,007	$10,074	$10,392	$0	(100.0%)
125 Community Relations	1,187	1,999	848	1,999	2,026	1.3%
131 Parks & Recreation	424,480	381,886	432,812	465,327	378,468	(0.9%)
141 Street & Traffic Operations	0	0	8,729	10,000	0	n/a
144 Cemetery	9,186	9,000	8,448	9,000	9,000	0.0%
151 Public Safety Communication	21,986	12,535	17,066	12,535	12,535	0.0%
152 Police Grants	7,808	0	0	0	0	n/a
441 Stormwater Operating	0	11,141	0	11,141	11,141	0.0%
462 Transit	154,978	99,327	107,459	142,145	69,327	(30.2%)
471 Refuse	0	0	8,302	8,700	0	n/a
473 Sewer Operating	14,566	11,141	23,787	35,700	65,129	484.6%
474 Water Operating	3,326	23,521	4,876	23,521	23,521	0.0%
515 Risk Management	17,504	14,913	7,200	14,913	14,916	0.0%
560 Public Works Admin	9,803	17,602	8,970	17,559	17,602	0.0%
City Total	$854,611	$748,133	$836,520	$1,024,140	$700,014	(6.4%)

OVERTIME #120

Fund/Department	2010 Actual	2011 Budget	YTD 9/30/2011	2011 Estimate	2012 Budget	11 vs.12 Budget
012 City Manager	$0	$1,000	$0	$1,000	$1,000	0.0%
014 Records	721	2,550	216	2,550	2,550	0.0%
015 Financial Services	7,848	7,500	6,453	9,000	8,000	6.7%
016 Human Resources	0	2,000	0	700	2,000	0.0%
017 Legal	0	4,000	0	1,500	2,500	(37.5%)
018 Municipal Court	24,870	27,500	5,473	12,000	17,500	(36.4%)
021 Environmental Planning	324	500	0	500	500	0.0%
022 Code Administration	9,800	6,000	0	500	500	(91.7%)
031 Police	1,090,832	897,000	716,030	975,000	876,000	(2.3%)
032 Fire	364,325	399,000	180,777	309,000	235,000	(41.1%)
041 Engineering	453	1,000	0	1,000	1,000	0.0%
051 City Hall Maintenance	2,384	2,500	491	2,500	2,500	0.0%
052 Information Systems	13,243	10,250	10,157	14,281	7,250	(29.3%)
054 Utility Services	9,183	1,000	3,052	5,000	1,000	0.0%
General Fund Total	$1,523,983	$1,361,800	$922,650	$1,334,531	$1,157,300	(15.0%)
124 Community Development	$4	$1,100	$0	$300	$600	(45.5%)
125 Community Relations	252	1,000	0	1,000	1,000	0.0%
131 Parks & Recreation	16,367	13,100	15,468	17,962	8,800	(32.8%)
141 Street & Traffic Operations	87,268	62,150	18,028	61,650	61,650	(0.8%)
144 Cemetery	2,539	3,500	2,376	3,500	3,500	0.0%
150 Emergency Services	44,471	47,000	20,911	27,000	47,000	0.0%
151 Public Safety Comm	141,152	89,000	113,228	118,000	103,000	15.7%
152 Police Grant	93,148	195,700	131,048	152,875	163,200	(16.6%)
441 Stormwater Operating	864	1,500	361	2,000	1,500	0.0%
462 Transit	91,990	75,500	67,261	105,500	105,500	39.7%
471 Refuse	37,367	36,700	18,586	31,300	36,700	0.0%
473 Wastewater Operating	69,142	80,100	47,422	80,100	80,100	0.0%
474 Water Operating	58,485	70,000	50,176	70,000	70,000	0.0%
475 Irrigation Operating	15,573	20,000	12,246	15,000	10,000	(50.0%)
512 Unemployment Compensation	0	100	0	100	100	0.0%
513 Employees Health Benefit	0	1,000	0	1,000	1,000	0.0%
514 Workers' Compensation	0	500	0	500	500	0.0%
515 Risk Management	0	2,000	0	1,000	2,000	0.0%
551 Equipment Rental	9,922	8,500	6,398	8,675	8,500	0.0%
560 Public Works Admin	10,369	13,500	11,203	11,000	13,500	0.0%
City Total	$2,202,896	$2,083,750	$1,437,363	$2,042,993	$1,875,450	(10.0%)

OFFICE AND OPERATING SUPPLIES #310

Fund/Department	2010 Actual	2011 Budget	YTD 9/30/2011	2011 Estimate	2012 Budget	11 vs.12 Budget
011 City Council	$17,904	$17,000	$11,622	$13,000	$17,000	0.0%
012 City Manager	3,314	5,000	5,012	3,500	5,000	0.0%
014 Records	7,092	8,000	3,102	8,000	8,000	0.0%
015 Financial Services	16,215	15,000	8,849	15,000	15,000	0.0%
016 Human Resources	6,404	10,000	4,193	6,800	7,000	(30.0%)
017 Legal	10,396	11,500	5,909	11,500	11,500	0.0%
018 Municipal Court	28,233	34,000	5,813	16,000	21,000	(38.2%)
019 Purchasing	9,695	7,000	3,980	7,000	7,000	0.0%
021 Environmental Planning	5,884	6,000	3,304	6,000	6,000	0.0%
022 Code Administration	12,817	14,361	5,542	11,861	11,861	(17.4%)
024 Indigent Defense	0	0	0	0	1,000	n/a
031 Police	326,772	367,500	279,804	355,580	356,000	(3.1%)
032 Fire	151,571	123,500	85,563	163,500	123,500	0.0%
035 Pension	45	50	187	150	50	0.0%
041 Engineering	6,567	8,000	5,952	8,000	9,000	12.5%
051 City Hall Maintenance	11,964	15,880	7,497	15,880	15,880	0.0%
052 Information Systems	22,717	44,450	34,609	36,450	31,000	(30.3%)
054 Utility Services	4,532	6,000	2,561	6,000	6,000	0.0%
General Fund Total	$642,123	$693,241	$473,499	$684,221	$651,791	(6.0%)
124 Community Development	$11,859	$11,100	$5,618	$9,900	$21,450	93.2%
125 Community Relations	1,829	3,750	498	2,750	3,750	0.0%
131 Parks & Recreation	284,221	265,800	262,842	291,970	283,000	6.5%
141 Street & Traffic Operations	766,361	610,668	326,191	588,537	535,650	(12.3%)
144 Cemetery	5,903	8,000	4,068	8,000	8,000	0.0%
150 Emergency Services	25,227	25,000	13,434	25,000	25,000	0.0%
151 Public Safety Comm	36,000	37,000	17,067	37,000	37,000	0.0%
152 Police Grant	70,195	18,130	10,076	18,294	18,827	3.8%
161 Downtown Business Imprv	4,649	5,000	4,495	5,000	5,000	n/a
170 Tourist Promotion	67,133	60,000	47,166	60,000	65,000	8.3%
321 CBD Capital Improvement	0	1,000	0	0	1,000	0.0%
332 Fire Capital	0	12,000	13,840	13,000	12,000	n/a
333 Law & Justice Capital	14,069	0	0	0	0	n/a
343 REET 2 Capital Fund	350,000	250,000	250,000	250,000	250,000	0.0%
441 Stormwater Operating	14,977	30,000	10,950	30,000	30,000	0.0%
462 Transit	14,078	18,500	11,173	18,500	18,500	0.0%
471 Refuse	34,695	41,200	3,620	40,500	41,200	0.0%
473 Wastewater Operating	352,951	308,500	270,945	409,500	360,500	16.9%
474 Water Operating	165,415	213,625	127,751	189,200	194,200	(9.1%)
475 Irrigation Operating	56,285	52,000	24,240	52,000	52,000	0.0%

OFFICE AND OPERATING SUPPLIES #310 (Continued…)

Fund/Department	2010 Actual	2011 Budget	YTD 9/30/2011	2011 Estimate	2012 Budget	11 vs.12 Budget
513 Employees Health Benefit	22	3,000	0	3,000	3,000	0.0%
514 Workers' Compensation	3,686	4,982	333	4,982	4,982	0.0%
515 Risk Management	11,843	3,500	1,794	3,500	3,500	0.0%
516 Wellness/EAP	206	3,300	148	1,700	1,700	(48.5%)
551 Equipment Rental	9,824	27,409	14,687	27,409	27,409	0.0%
555 Environmental	0	500	0	500	500	0.0%
560 Public Works Admin	42,510	43,230	33,099	45,330	42,230	(2.3%)
612 Firemen's' Rel and Pension	22	150	139	150	150	0.0%
City Total	$2,986,084	$2,750,585	$1,927,672	$2,819,943	$2,697,339	(1.9%)

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	2010 Actual	2011 Budget	YTD 9/30/2011	2011 Estimate	2012 Budget	11 vs.12 Budget
021 Environmental Planning	$72	$200	$0	$200	$220	10.0%
022 Code Administration	15,846	17,007	11,459	15,432	16,370	(3.7%)
031 Police	353,492	400,000	301,359	400,000	410,000	2.5%
032 Fire	73,443	75,000	53,580	75,000	82,500	10.0%
041 Engineering	7,234	6,500	6,655	8,268	9,000	38.5%
051 City Hall Maintenance	424	375	196	400	413	10.0%
052 Information Systems	822	900	1,045	1,500	1,500	66.7%
054 Utility Services	9,555	10,341	9,224	13,282	13,500	30.5%
General Fund Total	$460,887	$510,323	$383,518	$514,082	$533,503	4.5%
124 Community Development	$7,255	$10,500	$5,552	$8,500	$10,950	4.3%
125 Community Relations	311	412	259	425	453	10.0%
131 Parks & Recreation	58,130	62,000	61,007	60,000	60,000	(3.2%)
141 Street & Traffic Operations	142,120	165,039	120,423	167,400	167,343	1.4%
144 Cemetery	4,433	4,800	7,446	5,280	5,280	10.0%
441 Stormwater Operating	21,690	25,300	10,816	22,000	27,830	10.0%
462 Transit	777,310	877,000	777,479	1,040,000	1,048,000	19.5%
471 Refuse	211,230	261,090	203,011	260,842	266,399	2.0%
473 Wastewater Operating	68,133	78,280	59,616	82,439	87,000	11.1%
474 Water Operating	41,522	40,600	40,073	52,000	51,160	26.0%
475 Irrigation Operating	17,762	19,000	14,617	18,269	18,000	(5.3%)
551 Equipment Rental	3,520	3,957	3,236	3,957	4,353	10.0%
560 Public Works Admin	1,021	1,750	895	1,776	1,925	10.0%
City Total	$1,815,324	$2,060,052	$1,687,950	$2,236,970	$2,282,196	10.8%

PROFESSIONAL SERVICES #41

Fund/Department	2010 Actual	2011 Budget	YTD 9/30/3011	2011 Estimate	2012 Budget	11 vs, 12 Budget
011 City Council	$0	$300	$0	$300	$300	0.0%
012 City Manager	20	100	23,605	23,600	100	0.0%
013 State Examiner	92,528	103,000	75,339	101,000	106,000	2.9%
014 Records	8,599	6,500	11,138	10,000	13,000	100.0%
015 Financial Services	56,126	48,700	23,837	60,200	61,200	25.7%
016 Human Resources	7,255	11,000	3,356	9,200	10,400	(5.5%)
017 Legal	38,148	53,150	20,953	50,800	52,800	(0.7%)
018 Municipal Court	135,133	149,000	97,536	140,000	150,000	0.7%
020 Hearing Examiner	62,537	38,500	10,837	38,500	30,000	(22.1%)
021 Environmental Planning	1,366	1,500	188	1,500	1,500	0.0%
022 Code Administration	120,373	125,000	83,852	125,000	128,000	2.4%
024 Indigent Defense	467,697	480,000	350,139	480,000	480,000	0.0%
031 Police	368,191	391,202	275,180	440,250	527,250	34.8%
032 Fire	30,171	47,500	23,736	34,500	33,500	(29.5%)
035 Pension	780,310	813,100	666,527	760,040	555,500	(31.7%)
041 Engineering	0	5,000	327	10,000	3,000	(40.0%)
051 City Hall Maintenance	666	1,000	0	1,000	1,000	0.0%
052 Information Systems	180,425	113,767	182,977	198,767	94,950	(16.5%)
054 Utility Services	6,143	125,000	113,126	115,000	125,000	0.0%
095 Intergovernmental	144,770	26,800	26,226	26,800	1,100	(95.9%)
General Fund Total	$2,500,457	$2,540,119	$1,988,878	$2,626,457	$2,374,600	(6.5%)
123 Economic Development	$166,673	$634,000	$115,284	$135,000	$110,000	(82.6%)
124 Community Development	90,404	95,000	194,208	249,123	264,498	178.4%
125 Community Relations	1	1,500	0	1,000	40,000	2566.7%
127 Cummunity Services	64,387	108,215	82,320	82,320	0	(100.0%)
131 Parks & Recreation	443,861	469,600	387,694	455,900	465,000	(1.0%)
140 Growth Mgt & Commute Trip	23,144	26,601	23,116	26,601	0	(100.0%)
141 Street & Traffic Operations	44,175	40,000	3,463	13,000	19,500	(51.3%)
142 Arterial Street	326	5,000	3,262	5,000	5,000	0.0%
144 Cemetery	3,021	150	120	150	150	0.0%
151 Public Safety Comm	2,959	4,000	2,056	5,056	4,000	0.0%
152 Police Grant	169,229	233,934	168,898	237,294	140,000	(40.2%)
161 Parking & Business Impr	190,000	220,000	196,500	219,883	220,000	0.0%
162 Trolley	0	0	203	0	0	n/a
170 Tourist Promotion	1,007,852	975,423	723,957	959,423	985,073	1.0%
171 Capitol Theatre	174,000	174,000	130,500	174,000	232,000	33.3%
173 Tourism Promotion Area	388,980	403,205	272,903	378,205	586,000	45.3%
195 Contingency	17,370	0	41,252	41,252	0	n/a

PROFESSIONAL SERVICES #41 (Continued…)

Fund/Department	2010 Actual	2011 Budget	YTD 9/30/3011	2011 Estimate	2012 Budget	11 vs, 12 Budget
321 CBD Capital Improvement	7,653	25,000	11,238	15,000	75,000	200.0%
322 Capitol Theatre Construction	104,579	0	0	0	0	n/a
323 Yakima Rev Development Area	0	800,000	17,877	800,000	850,000	6.3%
333 Law & Justice Capital	75,312	72,657	61,325	85,227	65,000	(10.5%)
370 Convention Center Capital	6,170	75,000	331	75,000	5,000	(93.3%)
392 Cum Res for Capital Impr	301,503	382,743	20,460	531,645	0	(100.0%)
441 Stormwater Operating	10,717	140,000	42,339	212,500	72,500	(48.2%)
442 Stormwater Capital	6,073	55,000	0	40,000	40,000	(27.3%)
462 Transit	1,030,853	1,273,467	749,310	1,017,000	1,018,000	(20.1%)
471 Refuse	996	0	0	0	0	n/a
473 Wastewater Operating	93,654	71,000	57,208	111,000	96,000	35.2%
474 Water Operating	5,736	35,200	1,957	40,200	40,200	14.2%
475 Irrigation Operating	3,037	8,000	244	4,000	4,000	(50.0%)
476 Sewer Construction	40,963	300,000	132,752	300,000	300,000	0.0%
477 Domestic Water Impr	32,857	47,000	20,312	22,000	0	(100.0%)
478 Wastewater Facility Project	185,309	622,000	198,224	625,000	1,120,000	80.1%
512 Unemployment Compensation	5,590	5,700	7,997	9,400	9,400	64.9%
513 Employees Health Benefit	516,794	548,000	367,254	538,000	548,000	0.0%
514 Workers' Compensation	186,095	176,500	193,847	191,500	201,500	14.2%
515 Risk Management	844,345	450,000	289,597	518,000	448,000	(0.4%)
516 Wellness/EAP	48,936	58,000	19,228	42,000	50,000	(13.8%)
551 Equipment Rental	370	2,000	391	1,000	1,000	(50.0%)
555 Environmental	170,547	49,340	27,170	102,000	25,000	(49.3%)
560 Public Works Admin	1,152	5,000	110	3,500	4,500	(10.0%)
612 Firemen's' Rel and Pension	784,953	821,500	628,613	724,200	610,000	(25.7%)
632 YAKCORPS Agency fund	0	81,815	0	118,289	419,696	413.0%
City Total	**$9,751,033**	**$12,035,669**	**$7,182,399**	**$11,736,125**	**$11,448,617**	**(4.9%)**

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	2010 Actual	2011 Budget	YTD 9/30/2011	2011 Estimate	2012 Budget	11 vs.12 Budget
011 City Council	$5,731	$10,000	$4,103	$8,000	$10,000	0.0%
012 City Manager	10,752	10,500	5,126	7,000	10,500	0.0%
014 Records	1,776	3,300	821	3,300	3,300	0.0%
015 Financial Services	4,778	6,500	4,315	6,500	6,500	0.0%
016 Human Resources	661	3,100	1,142	3,100	2,600	(16.1%)
017 Legal	3,865	10,000	2,691	7,800	7,800	(22.0%)
018 Municipal Court	1,172	3,000	1,340	3,000	3,000	0.0%
019 Purchasing	3,073	4,825	1,422	4,825	7,325	51.8%
021 Environmental Planning	116	1,800	32	1,800	1,800	0.0%
022 Code Administration	740	3,650	175	1,200	1,200	(67.1%)
031 Police	71,258	40,000	29,773	40,000	40,000	0.0%
032 Fire	3,925	12,780	3,338	12,780	12,780	0.0%
035 Police Pension	1,666	1,440	1,734	1,750	1,800	25.0%
041 Engineering	2,110	1,000	566	1,000	1,000	0.0%
051 City Hall Maintenance	0	465	0	465	465	0.0%
052 Information Systems	2,112	8,228	3,215	8,228	8,228	0.0%
054 Utility Services	0	250	0	250	250	0.0%
General Fund Total	$113,734	$120,838	$59,794	$110,998	$118,548	(1.9%)
123 Economic Development	$3,114	$4,000	$1,697	$4,000	$4,000	0.0%
124 Community Development	1,817	4,000	1,028	2,000	3,348	(16.3%)
125 Community Relations	55	1,634	280	1,634	1,634	0.0%
131 Parks & Recreation	5,475	7,400	4,132	5,370	5,700	(23.0%)
141 Street & Traffic Operations	788	2,850	3,274	4,050	2,850	0.0%
150 Emergency Services	0	930	0	930	930	0.0%
151 Public Safety Comm	10,504	9,325	6,144	9,325	9,325	0.0%
152 Police Grants	0	1,100	0	1,100	1,100	n/a
170 Tourist Promotion	329	1,000	0	500	1,000	0.0%
321 CBD Capital Improvement	0	1,900	0	1,900	1,900	0.0%
441 Stormwater Operating	30	500	0	500	500	0.0%
462 Transit	5,195	9,000	3,428	9,000	9,000	0.0%
471 Refuse	1,256	1,045	559	559	1,045	0.0%
473 Sewer Operating	8,118	8,800	6,626	8,800	8,800	0.0%
474 Water Operating	4,930	8,900	2,692	8,900	8,900	0.0%
475 Irrigation Operating	124	1,000	222	1,000	1,000	0.0%
513 Employees Health Benefit	339	1,000	211	1,000	1,000	0.0%
514 Workers' Compensation	0	1,600	0	1,600	1,600	0.0%
515 Risk Management	1,555	4,000	1,584	4,000	4,000	0.0%
516 Wellness/EAP Fund	0	1,830	500	1,830	1,830	0.0%
551 Equipment Rental	5,135	5,120	2,657	5,120	5,120	0.0%
555 Environmental	0	950	0	950	950	0.0%
560 Public Works Admin	1,227	2,600	1,112	2,900	2,600	0.0%
612 Firemens Rel and Pension	1,456	1,400	1,398	1,400	1,400	0.0%
City Total	$165,182	$202,722	$97,337	$189,366	$198,080	(2.3%)

TELEPHONE #421

Fund/Department	2010 Actual	2011 Budget	YTD 9/30/2011	2011 Estimate	2012 Budget	11 vs.12 Budget
011 City Council	$391	$524	$391	$524	$350	(33.2%)
012 City Manager	987	1,179	966	1,179	1,050	(10.9%)
014 Records	1,125	1,441	1,139	1,441	1,750	21.4%
015 Financial Services	2,662	3,400	2,636	2,800	3,733	9.8%
016 Human Resources	1,862	2,227	1,765	2,227	2,450	10.0%
017 Legal	2,659	3,144	2,500	3,144	3,266	3.9%
018 Municipal Court	2,115	2,620	2,062	2,620	2,916	11.3%
019 Purchasing	1,082	1,652	1,102	1,652	2,302	39.3%
021 Environmental Planning	2,196	1,000	2,153	1,000	1,866	86.6%
022 Code Administration	3,742	4,847	3,716	4,847	4,433	(8.5%)
031 Police	36,970	45,372	31,258	38,300	45,239	(0.3%)
032 Fire	13,987	14,141	10,337	13,593	16,161	14.3%
041 Engineering	3,595	4,000	3,512	4,000	3,966	(0.8%)
051 City Hall Maintenance	1,476	1,773	1,351	1,773	2,016	13.7%
052 Information Systems	13,851	11,109	10,414	14,262	5,949	(46.5%)
054 Utility Services	1,021	1,310	1,014	1,310	1,516	15.7%
General Fund Total	$89,721	$99,740	$76,318	$94,672	$98,963	(0.8%)
124 Community Development	$4,844	$6,340	$3,891	$6,590	$5,534	(12.7%)
125 Community Relations	712	917	735	917	1,283	39.9%
131 Parks & Recreation	10,624	16,052	7,660	10,923	9,511	(40.8%)
141 Street & Traffic Operations	4,451	2,500	3,343	2,510	4,166	66.6%
144 Cemetery	661	400	488	400	501	25.3%
151 Public Safety Communication	68,441	244,461	241,769	308,329	289,107	18.3%
162 Trolley	508	477	404	477	676	41.8%
170 Tourist Promotion	15,980	18,000	11,699	16,000	16,835	(6.5%)
462 Transit	1,408	1,053	643	1,053	752	(28.6%)
471 Refuse	36	20	27	20	0	(100.0%)
473 Sewer Operating	11,941	13,993	10,867	13,993	14,176	1.3%
474 Water Operating	2,556	2,394	2,105	2,497	1,918	(19.9%)
475 Irrigation Operating	197	262	197	262	233	(11.1%)
551 Equipment Rental	179	250	117	250	0	(100.0%)
560 Public Works Admin	37,779	52,715	32,647	45,000	47,078	(10.7%)
City Total	$250,037	$459,574	$392,910	$503,894	$490,733	6.8%

POSTAGE #422

Fund/Department	2010 Actual	2011 Budget	YTD 9/30/2011	2011 Estimate	2012 Budget	11 vs.12 Budget
011 City Council	$318	$577	$25	$400	$500	(13.3%)
012 City Manager	112	453	415	450	450	(0.7%)
014 Records	1,615	2,818	460	2,818	2,959	5.0%
015 Financial Services	8,312	9,938	5,310	8,800	9,938	0.0%
016 Human Resources	2,328	3,248	1,244	2,900	2,810	(13.5%)
017 Legal	4,586	3,796	2,060	3,796	3,986	5.0%
018 Municipal Court	5,262	5,600	3,323	5,600	5,880	5.0%
019 Purchasing	1,100	1,168	759	1,168	1,168	(0.0%)
021 Environmental Planning	10,742	2,500	3,244	5,000	5,000	100.0%
022 Code Administration	15,147	17,377	6,608	15,044	16,746	(3.6%)
031 Police	13,427	16,361	10,146	14,000	14,000	(14.4%)
032 Fire	1,758	2,000	1,133	2,000	2,100	5.0%
035 Police Pension	0	0	38	0	0	n/a
041 Engineering	897	1,000	115	500	500	(50.0%)
052 Information Systems	4,709	3,500	4,365	5,000	5,000	42.9%
054 Utility Services	119,846	135,000	96,471	135,000	141,750	5.0%
General Fund Total	$190,159	$205,336	$135,716	$202,476	$212,787	3.6%
124 Community Development	$2,361	$2,500	$758	$1,100	$1,000	(60.0%)
125 Community Relations	18	117	19	117	123	5.0%
131 Parks & Recreation	3,830	7,874	8,855	11,674	8,267	5.0%
141 Street & Traffic Operations	123	425	477	780	331	(22.1%)
144 Cemetery	619	389	258	389	409	5.0%
170 Tourist Promotion	0	0	1,146	2,500	2,500	n/a
321 CBD Capital Improvement	0	259	0	259	272	5.0%
441 Stormwater Operating	942	0	526	980	980	n/a
462 Transit	1,056	4,000	4,333	5,500	3,000	(25.0%)
471 Refuse	2,489	5,258	2,688	5,258	5,521	5.0%
473 Wastewater Operating	466	1,497	991	2,162	1,571	5.0%
474 Water Operating	1,758	3,045	719	3,045	3,197	5.0%
475 Irrigation Operating	1,478	1,500	720	1,500	1,575	5.0%
513 Employees Health Benefit	2,924	4,500	85	4,500	4,725	5.0%
514 Workers' Compensation	69	755	1	755	2,470	n/a
516 Wellness/EAP Fund	1,278	1,469	899	1,469	1,542	5.0%
551 Equipment Rental	751	2,302	502	2,050	2,098	(8.8%)
560 Public Works Admin	0	0	91	0	0	n/a
City Total	$210,319	$241,225	$158,782	$246,514	$252,368	4.6%

CELLUULAR PHONE #42C

Fund/Department	2010 Actual	2011 Budget	YTD 9/30/2011	2011 Estimate	2012 Budget	11 vs.12 Budget
011 City Council	$5,751	$7,000	$4,091	$4,000	$5,000	(28.6%)
012 City Manager	2,672	3,809	1,619	2,000	2,000	(47.5%)
014 Records	0	0	(25)	220	330	n/a
015 Financial Services	1,993	2,482	1,024	2,000	2,200	(11.3%)
016 Human Resources	57	0	384	1,200	2,400	n/a
017 Legal	5,475	4,978	2,925	4,978	4,978	0.0%
018 Municipal Court	1,335	1,790	701	1,790	1,790	0.0%
019 Purchasing	1,390	1,600	1,116	1,600	1,600	0.0%
021 Environmental Planning	1,333	2,140	401	2,140	2,140	0.0%
022 Code Administration	12,109	12,450	9,878	10,065	10,065	(19.2%)
031 Police	70,833	96,000	60,455	83,000	85,000	(11.5%)
032 Fire	13,089	13,894	8,761	13,894	13,894	0.0%
041 Engineering	4,611	4,000	2,654	4,000	4,000	0.0%
051 City Hall Maintenance	982	1,152	660	1,152	1,152	0.0%
052 Information Systems	9,278	10,000	5,998	8,000	8,000	(20.0%)
054 Utility Services	3,797	3,634	2,646	3,634	3,634	0.0%
General Fund Total	$134,704	$164,928	$103,289	$143,673	$148,183	(10.2%)
124 Community Development	$4,219	$4,500	$2,310	$3,310	$3,500	(22.2%)
125 Community Relations	1,070	1,224	515	1,224	1,224	0.0%
131 Parks & Recreation	5,273	6,958	4,881	6,182	6,382	(8.3%)
141 Street & Traffic Operations	7,263	4,750	5,097	6,300	6,300	32.6%
144 Cemetery	279	476	173	476	476	0.0%
151 Public Safety Communications	2,599	3,000	6,455	5,000	5,000	66.7%
152 Police Grants	0	0	57	420	750	n/a
441 Stormwater Operating	277	476	412	476	476	0.0%
462 Transit	3,252	2,913	2,389	2,913	2,913	0.0%
471 Refuse	769	753	564	753	753	0.0%
473 Sewer Operating	8,024	10,697	5,809	9,396	9,396	(12.2%)
474 Water Operating	5,175	7,286	3,621	7,286	7,286	0.0%
475 Irrigation Operating	1,496	3,140	969	3,140	3,140	0.0%
551 Equipment Rental	1,243	1,775	346	1,775	1,775	0.0%
560 Public Works Admin	1,763	4,029	981	3,529	4,029	0.0%
City Total	$177,407	$216,906	$137,868	$195,853	$201,583	(7.1%)

ELECTRICITY #471

Fund/Department	2010 Actual	2011 Budget	YTD 9/30/2011	2011 Estimate	2012 Budget	11 vs.12 Budget
031 Police	$108,937	$106,589	$71,293	$106,589	$106,589	0.0%
032 Fire	47,128	45,616	32,998	47,948	47,948	5.1%
051 City Hall Maintenance	60,626	65,688	42,339	65,688	65,688	0.0%
General Fund Total	$216,692	$217,892	$146,630	$220,224	$220,224	1.1%
124 Community Development	$3,905	$4,410	$2,625	$4,134	$4,410	0.0%
125 Community Relations	3,316	4,961	2,294	4,961	4,961	0.0%
131 Parks & Recreation	106,302	113,678	78,225	105,295	108,053	(4.9%)
141 Street & Traffic Operations	437,872	413,551	291,742	443,551	448,551	8.5%
144 Cemetery	4,302	5,000	2,867	4,300	5,000	0.0%
170 Tourist Promotion	95,690	102,739	74,191	102,739	105,000	2.2%
441 Stormwater Operating	155	154	132	154	154	0.0%
462 Transit	3,972	5,661	2,493	5,661	5,661	0.0%
473 Wastewater Operating	510,092	633,735	349,197	633,735	633,735	0.0%
474 Water Operating	157,289	192,938	154,592	192,938	225,000	16.6%
475 Irrigation Operating	65,492	82,191	49,223	81,000	82,191	0.0%
560 Public Works Admin	78,842	88,200	61,862	85,000	88,200	0.0%
City Total	$1,683,921	$1,865,111	$1,216,073	$1,883,692	$1,931,141	3.5%

NATURAL GAS #472

Fund/Department	2010 Actual	2011 Budget	YTD 9/30/2011	2011 Estimate	2012 Budget	11 vs.12 Budget
031 Police	$44,456	$52,600	$29,290	$52,600	$52,600	0.0%
032 Fire	30,270	42,157	17,068	35,995	39,225	(7.0%)
051 City Hall Maintenance	12,880	20,649	8,055	20,649	20,649	0.0%
General Fund Total	$87,606	$115,406	$54,414	$109,244	$112,474	(2.5%)
125 Community Relations	$1,618	$1,646	$823	$1,646	$1,646	0.0%
131 Parks & Recreation	53,418	63,748	39,990	53,483	55,630	(12.7%)
144 Cemetery	1,043	1,887	624	1,100	1,100	(41.7%)
170 Tourist Promotion	42,259	47,000	27,484	47,000	51,000	8.5%
462 Transit	497	1,643	319	1,643	1,643	0.0%
473 Sewer Operating	10,668	14,576	6,344	14,576	14,576	0.0%
560 Public Works Admin	98,606	126,000	79,693	105,000	115,000	(8.7%)
City Total	$295,715	$371,905	$209,691	$333,692	$353,068	(5.1%)

MISCELLANEOUS #490

Fund/Department		2010 Actual	2011 Budget	YTD 9/30/2011	2011 Estimate	2012 Budget	11 vs.12 Budget
011	City Council	$64,095	$64,600	$60,401	$63,600	$69,000	6.8%
012	City Manager	15,899	10,100	14,280	26,000	12,000	18.8%
014	Records	132,122	104,600	73,947	75,670	154,600	47.8%
015	Financial Services	39,525	30,000	24,118	31,855	30,000	0.0%
016	Human Resources	4,454	6,500	3,888	6,750	7,000	7.7%
017	Legal	35,249	37,673	18,988	32,465	34,095	(9.5%)
018	Municipal Court	21,560	21,000	13,822	21,000	21,000	0.0%
019	Purchasing	7,105	12,700	8,188	12,700	14,300	12.6%
020	Hearing Examiner	0	1,000	0	1,000	1,000	0.0%
021	Environmental Planning	13,868	9,250	8,921	11,750	11,750	27.0%
022	Code Administration	29,592	29,975	26,244	34,200	29,700	(0.9%)
031	Police	33,062	42,100	20,064	37,800	134,300	219.0%
032	Fire	21,518	18,400	12,372	22,300	24,300	32.1%
035	Pension	963	850	963	1,000	1,000	17.6%
041	Engineering	3,582	4,700	3,329	7,700	7,700	63.8%
051	City Hall Maintenance	1,790	1,000	268	1,000	1,000	0.0%
052	Information Systems	23,848	15,350	3,663	15,000	5,350	(65.1%)
054	Utility Services	27,835	36,000	19,195	39,000	36,000	0.0%
095	Intergovernmental	38,623	40,359	32,068	40,359	43,263	7.2%
097	Nonrecurring Expenses	0	55,000	47,922	55,000	0	(100.0%)
General Fund Total		$514,691	$541,157	$392,639	$536,149	$637,358	17.8%
123	Economic Development	$50	$1,333	$0	$0	$0	(100.0%)
124	Community Development	10,932	38,750	13,159	20,400	21,600	(44.3%)
125	Community Relations	1,402	4,550	1,226	4,550	4,550	0.0%
131	Parks & Recreation	16,981	26,025	12,441	20,545	23,525	(9.6%)
141	Street & Traffic Operations	5,268	9,000	8,682	10,600	9,500	5.6%
144	Cemetery	1,194	1,250	461	1,250	1,250	0.0%
150	Emergency Services	1,893	1,000	1,645	2,000	1,000	0.0%
151	Public Safety Comm	22,926	23,500	10,687	22,000	23,500	0.0%
152	Police Grants	6,129	1,750	167	2,250	2,250	28.6%
161	Downtown Business Impr	0	0	117	117	0	n/a
163	Front Street Business Impr	3,248	5,000	1,500	5,000	5,000	0.0%
170	Tourist Promotion	5,419	3,000	4,768	6,200	6,000	100.0%
172	Public Facilities District - Convention Cen	12,133	25,000	19,228	25,000	14,000	(44.0%)
174	Public Facilities District - Capitol Theatre	11,964	12,000	8,333	12,000	12,000	0.0%
195	Contingency	28,986	200,000	1,361	86,362	200,000	0.0%
321	CBD Capital Improvement	0	4,000	0	4,000	4,000	0.0%
441	Stormwater Operating	1,926	6,000	724	3,000	6,000	0.0%
462	Transit	59,875	68,500	33,059	72,500	93,500	36.5%
471	Refuse	9,329	19,400	7,858	18,300	16,090	(17.1%)
473	Wastewater Operating	17,869	36,400	21,879	30,900	36,400	0.0%
474	Water Operating	38,631	57,900	37,081	58,830	58,400	0.9%
475	Irrigation Operating	14,953	18,000	14,131	17,000	17,000	(5.6%)

Fund/Department	2010 Actual	2011 Budget	YTD 9/30/3011	2011 Estimate	2012 Budget	11 vs, 12 Budget
513 Employees Health Benefit	4,142	5,400	825	5,400	5,400	0.0%
514 Workers' Compensation	930	4,600	1,067	4,600	4,600	0.0%
515 Risk Management	297,537	7,336,500	206,938	413,500	7,413,500	1.0%
516 Wellness/EAP	3,911	6,000	3,859	5,000	6,000	0.0%
551 Equipment Rental	5,132	10,954	2,949	6,464	6,464	(41.0%)
555 Environmental	2,706	1,500	0	1,500	101,500	6666.7%
560 Public Works Admin	4,477	14,600	2,847	8,700	14,600	0.0%
612 Firemen's' Rel and Pension	688	20,700	688	20,700	20,700	0.0%
City Total	$1,105,322	$8,503,769	$810,320	$1,424,817	$8,765,687	3.1%

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, judgments and damages, registration, printing and binding, etc.

EQUIPMENT MAINTENANCE #951

Fund/Department	2010 Actual	2011 Budget	YTD 9/30/2011	2011 Estimate	2012 Budget	11 vs.12 Budget
021 Environmental Planning	$1,065	$843	$633	$843	$411	(51.2%)
022 Code Administration	15,917	13,269	9,954	13,269	12,183	(8.2%)
041 Engineering	4,103	9,705	7,278	9,705	4,114	(57.6%)
051 City Hall Maintenance	1,787	436	328	436	199	(54.4%)
052 Information Systems	1,257	1,257	942	1,257	467	(62.8%)
054 Utility Services	11,993	10,315	7,735	10,315	11,803	14.4%
General Fund Total	$36,122	$35,825	$26,870	$35,825	$29,177	(18.6%)
124 Community Development	$10,287	$13,351	$10,012	$10,000	$10,000	(25.1%)
125 Community Relations	278	1,447	1,084	1,447	0	(100.0%)
131 Parks & Recreation	93,077	118,886	89,165	118,886	106,964	(10.0%)
141 Street & Traffic Operations	413,748	472,419	354,315	472,419	457,432	(3.2%)
144 Cemetery	7,568	14,123	10,592	14,123	10,781	(23.7%)
441 Stormwater Operating	14,229	33,510	25,131	33,510	21,646	(35.4%)
462 Transit	596,770	482,767	362,074	482,767	545,798	13.1%
471 Refuse	373,442	403,996	302,998	403,996	406,494	0.6%
473 Waastewater Operating	93,659	126,964	95,227	126,964	102,599	(19.2%)
474 Water Operating	111,171	63,766	47,824	63,766	80,256	25.9%
475 Irrigation Operating	16,393	33,201	24,900	33,201	17,094	(48.5%)
551 Equipment Rental	19,969	14,206	10,654	14,206	14,146	(0.4%)
560 Public Works Admin	5,048	12,301	9,226	12,301	10,488	(14.7%)
City Total	$1,791,761	$1,826,762	$1,370,072	$1,823,411	$1,812,875	(0.8%)

EQUIPMENT RENTAL/REPLACEMENT #952

Fund/Department	2010 Actual	2011 Budget	YTD 9/30/2011	2011 Estimate	2012 Budget	11 vs.12 Budget
022 Code Administration	$2,734	$1,416	$1,062	$1,416	$1,416	0.0%
031 Police	0	0	0	0	180,000	n/a
041 Engineering	7,980	0	0	0	7,980	n/a
054 Utility Services	3,000	3,000	2,250	3,000	7,000	133.3%
General Fund Total	$13,714	$4,416	$3,312	$4,416	$196,396	4347.4%
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	300,000	250,000	187,501	250,000	150,000	(40.0%)
150 Emergency Services	75,000	75,000	75,000	75,000	75,000	0.0%
333 Law and Justice Capital	160,000	241,165	187,414	241,165	270,000	12.0%
441 Stormwater Operating	60,000	60,000	45,000	60,000	60,000	0.0%
471 Refuse	630,000	630,000	472,500	630,000	630,000	0.0%
473 Sewer Operating	198,481	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	20,000	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 Admin	15,000	15,000	11,250	15,000	15,000	0.0%
City Total	$1,629,026	$1,650,893	$1,263,455	$1,650,893	$1,771,708	7.3%

LIABILITY INSURANCE #960

Fund/Department	2010 Actual	2011 Budget	YTD 9/30/2011	2011 Estimate	2012 Budget	11 vs.12 Budget
015 Financial Services	$14,496	$13,512	$13,512	$13,512	$14,863	10.0%
022 Code Administration	5,621	1,361	1,361	1,361	1,497	10.0%
031 Police	369,464	294,698	294,698	294,698	324,168	10.0%
032 Fire	103,376	106,477	106,477	106,477	117,125	10.0%
041 Engineering	9,497	9,782	9,782	9,782	10,760	10.0%
051 City Hall Maintenance	88,488	91,143	91,143	91,143	100,257	10.0%
054 Utility Services	8,015	2,722	2,722	2,722	2,995	10.0%
General Fund Total	$598,957	$519,695	$519,695	$519,695	$571,664	10.0%
124 Community Development	$42,776	$44,059	$44,059	$18,000	$20,000	(54.6%)
125 Community Relations	4,077	4,199	4,199	4,199	4,619	10.0%
131 Parks & Recreation	104,675	105,888	105,888	105,888	116,477	10.0%
141 Street & Traffic Operations	114,917	118,365	118,365	118,365	130,201	10.0%
144 Cemetery	6,133	6,317	6,317	6,317	6,949	10.0%
150 Emergency Services	22,850	20,739	20,739	20,739	22,813	10.0%
151 Public Safety Comm	24,011	23,533	23,533	23,533	25,887	10.0%
170 Tourist Promotion	22,457	23,131	23,131	23,131	25,444	10.0%
171 Capitol Theatre	25,949	26,727	26,727	26,727	29,400	10.0%
441 Stormwater Operating	42,905	41,200	41,200	41,200	45,320	10.0%
462 Transit	343,380	362,555	362,555	362,555	398,811	10.0%
471 Refuse	129,999	103,076	103,076	103,076	113,384	10.0%
473 Wastewater Operating	669,856	671,682	671,682	671,682	738,850	10.0%
474 Water Operating	216,181	211,776	211,776	211,776	232,954	10.0%
475 Irrigation Operating	58,561	58,378	58,378	58,378	64,216	10.0%
560 Public Works Admin	35,076	36,128	36,128	36,128	39,741	10.0%
City Total	$2,462,760	$2,377,450	$2,377,450	$2,351,391	$2,586,729	8.8%

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:

	2011 Preliminary Budget	2012 Preliminary Budget
Total Budget	$189,796,758	$192,338,036
Less Double Budgeted Items	39,742,174	41,788,742
Actual Budget	$150,054,584	$150,549,294

The most common instances of double budgeting are:

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

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

SUMMARY OF DOUBLE BUDGETING

Double Budgeting – General Government	
City Services	
Community Relations	$26,051
Cemetery	12,167
Public Safety Communications	76,238
Downtown Business Improvements District	10,962
Tourist Promotion	64,909
Stormwater Operating Fund	86,932
Transit	340,367
Refuse	227,452
Wastewater Operating Fund	872,972
Water Operating Fund	366,029
Irrigation Operating Fund	71,469
Unemployment Comp. Reserve	4,346
Health Benefit Reserve	148,627
Workers' Comp. Reserve	18,803
Risk Management Reserve	36,586
Firemen's Relief and Pension	38,307
Total City Services	$2,402,217
Utility Services	$1,320,250
In Lieu of Taxes	
Refuse	719,380
Wastewater Operating Fund	3,027,571
Water Operating Fund	1,394,350
Stormwater Operating Fund	115,220
Total	$5,256,521
Other	
Data Processing	$50,000
Sundome Debt Service	40,000
Engineering	550,000
Printing	120,000
Codes	50,000
Total	$810,000
Total General Fund	$9,788,988
Parks Interfund-Utility Tax	1,154,000
Street Interfund	253,760
Total General Government (General, Parks, and Streets Funds)	$11,196,748

Double Budgeting – Other Funds	
Capital Projects	
Arterial Street	$10,000
Fire Capital	75,000
Law & Justice Capital	165,000
Convention Center	106,000
Stormwater Capital	150,000
Wastewater Construction	2,850,000
Wastewater Facility Projects	121,000
Wastewater Treatment Plant Capital Reserve	131,850
Domestic Water Improvement	600,000
Total Capital Projects	$4,208,850
Debt Service	
2002 PFD Convention Center GO Bond	$460,698
2009 PFD Capitol Theatre GO Bond	450,000
1994 GO Bond Fund	112,000
Various LTGO (Sundome/Parks/Fire/Street)	986,989
GO Line of Credit Fund-Upper Kiwanis Park Devel	114,000
Arterial Street	57,199
Public Works Trust Construction	95,906
Wastewater Operating Fund	32,939
Water 2008 Bonds (ref1998 Bonds) and Reserve	234,700
Wastewater 2008 Revenue Bonds	413,413
2003/2012 Irrigation Bonds and Reserve	640,554
2003 Wastewater Bonds and Reserve	1,347,457
Total Debt Service	4,945,855
Internal Service	
City Garage - Replacement/Tranfers for Adds to Fle	$1,731,708
City Garage-Fuel/M&O	3,762,775
Employee Health Benefit Reserve	8,861,000
Environmental Fund	150,000
Public Works Department	1,185,331
Risk Management Reserve	2,786,000
Unemployment Compensation	173,000
Workers Compensation Fund	1,040,000
Wellness/Emp Assist Program	60,000
Total Internal Service	19,749,814
Operating Subsidies	
Public Safety Communications	$896,048
Tourist Promotion	139,000
Capitol Theatre	126,927
Cemetery Fund	55,500
Contingency	50,000
Wastewater Operating Fund	200,000
Economic Development	220,000
Total Operating Subsidies	$1,687,475
Total All Funds	$41,788,742

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 2011 City Services.

CITY SERVICE DEPARTMENTS

City Service Departments	2011 Budget	Excluded Expenditures	Direct Chrg For Services	Net City Service Costs
City Manager	$509,913	$0	$0	$509,913
Auditing	103,000	0	0	103,000
Records	411,556	0	0	411,556
Financial Services	1,386,046	0	0	1,386,046
Human Resources	447,436	0	0	447,436
Legal	1,139,157	772,282	0	366,875
Purchasing	452,835	0	225,000	227,835
City Hall	352,127	0	0	352,127
Information Systems	2,568,136	0	155,000	2,413,136
Subtotal	$7,370,206	$772,282	$380,000	$6,217,924

- The 2011 Budget Column illustrates the estimated 2011 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 the Purchasing 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	2011 Budget	Budgets As % of Total	2012 - City Service Charges - Billable	Non-Billable	2011 Charges	Percent Inc (Dec)
Cable TV	$561,954	0.4%	$26,051		$26,790	(2.8%)
Cemetery	262,463	0.2%	12,167		12,223	(0.5%)
Public Safety Communications	1,644,525	1.2%	76,238		67,900	12.3%
Downtown Business Improvement District	236,451	0.2%	10,962		11,451	(4.3%)
Tourist Promotion	1,400,148	1.0%	64,909		70,104	(7.4%)
Stormwater	1,875,207	1.4%	86,932		87,888	(1.1%)
Transit	7,342,066	5.5%	340,367		345,891	(1.6%)
Refuse	4,906,373	3.7%	227,452		227,407	0.0%
Wastewater	18,830,904	14.0%	872,972		839,011	4.1%
Water	7,895,628	5.9%	366,029		370,987	(1.3%)
Irrigation	1,541,669	1.1%	71,469		89,583	(20.2%)
Unemployment Comp Reserve (30%)	93,743	0.1%	4,346		3,391	28.2%
Health Benefit Reserve (30%)	3,206,028	2.4%	148,627		151,074	(1.6%)
Workers Compensation Reserve (30%)	405,609	0.3%	18,803		21,037	(10.6%)
Risk Management Reserve (30%)	789,204	0.6%	36,586		39,500	(7.4%)
Fire Pension-Medical	820,500	0.6%	38,037		37,710	0.9%
Subtotal	$51,812,473					
Other Operating Funds & Departments	$82,314,528	61.4%		$3,815,976		
Total City Service Budgets		100.0%	$2,401,947	$3,815,976	$2,401,947	0.0%
Excluded Funds & Departments	58,596,962					
Total 2011 Budget	$200,094,169		Total Billable and Non-Billable		**$6,217,923**	

- 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 2012 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 2011 Charges for City Services.

- The Percent Increase (Decrease) Column indicates the percentage increase or decrease from 2011 to 2012 charges.

EXCLUSIONS

Funds and Department Budgets Excluded from City Service Charge	2011 Budget
Indigent Defense	$480,000
Intergovernmental	257,439
Sun Dome	0
Transfers	2,412,275
G.O. Bond Funds	2,335,941
Arterial Street Construction (90%)	4,337,331
CBD Capital Improvement (90%)	119,228
Capitol Theatre Construction (90%)	0
Parks & Recreation Capital - Construction (90%)	1,201,415
Fire Capital (90%)	758,563
Law and Justice Construction (90%)	865,444
Public Works Construction (90%)	671,043
REET II Capital (90%)	1,114,923
LID Construction (90%)	0
Convention Center Capital (90%)	473,386
Cumulative Reserve for Capital Improvement (90%)	9,801,359
Stormwater Capital (90%)	923,792
Transit Capital - Construction (90%)	470,152
Wastewater Facility Capital Reserve (90%)	45,072
Sewer Construction - 476 (90%)	4,298,526
Water Construction - 477 (90%)	3,337,138
Sewer Facility Construction - 478 (90%)	12,440,692
Irrigation Construction (90%)	1,494,802
Equipment Rental Capital (90%)	1,586,291
Revenue Bond Funds	2,862,054
Risk Mgmt - YRRM	6,310,094
Total	$52,286,868

GENERAL FUND RESOURCE COMPARISON

	Actual Receipts 2010	Amended Budget 2011	Estimated Receipts 2011	Adopted Budget 2012	12 vs '11 Budget Est Change
Taxes					
Real and Personal Property Tax	$9,190,326	$9,398,000	$9,548,000	$9,934,000	4.0%
Criminal Justice Sales Tax .1%	927,461	905,000	930,000	930,000	0.0%
Criminal Justice Sales Tax .3%	1,626,432	1,602,000	1,658,000	1,645,500	(0.8%)
Retail Sales & Use Tax	12,653,993	12,333,000	12,650,000	12,550,000	(0.8%)
Franchise Fees - Nob Hill Water Association	44,520	42,000	42,000	42,000	0.0%
Utility Tax					
Pacific Power & Light	$3,699,964	$3,816,000	$3,866,000	$3,920,000	1.4%
Nob Hill Water Association	328,326	330,000	330,000	464,449	40.7%
Natural Gas	1,228,159	1,245,000	1,245,000	1,245,000	0.0%
Valley Disposal	321,325	330,000	330,000	519,030	57.3%
Cellular Telephone	1,933,749	1,655,000	1,655,000	1,655,000	0.0%
Telephone	902,397	900,000	884,000	884,000	0.0%
City Water Utility	977,223	1,015,000	960,000	1,394,350	45.2%
City Wastewater Utility	2,156,011	2,203,500	2,000,000	3,027,571	51.4%
City of Yakima Refuse	444,115	440,000	430,000	719,380	67.3%
City Stormwater	0	0	0	115,220	n/a
Total Utility Tax	$11,991,269	$11,934,500	$11,700,000	$13,944,000	19.2%
Business License Tax	511,926	510,000	510,000	510,000	0.0%
Gambling Excise Tax	843,004	871,000	874,000	871,000	(0.3%)
Abatement Charges/Appeals	4,927	5,000	7,000	7,000	0.0%
Leasehold Excise Tax	7,173	4,000	4,000	4,000	0.0%
Total Taxes	$37,801,031	$37,604,500	$37,923,000	$40,437,500	6.6%
Licenses and Permits					
Regulatory Business Licenses	$21,684	$20,000	$20,000	$20,000	0.0%
Amusements	3,293	1,800	3,200	3,200	0.0%
Penalties on Business Licenses	5,485	4,500	5,000	4,500	(10.0%)
Gun Permits	13,376	15,000	17,000	15,000	(11.8%)
Building Permits	541,886	530,000	430,000	430,000	0.0%
Fire Code Permits	22,897	23,000	10,000	10,000	0.0%
Mechanical Permits	41,270	40,000	30,000	30,000	0.0%
Plumbing Permits	64,271	75,000	60,000	60,000	0.0%
Sign Permits	13,606	12,500	8,000	8,000	0.0%
Environmental Impact Permits	6,943	8,000	8,000	8,000	0.0%
Dog Licenses	29,518	32,000	24,000	24,000	0.0%
Right-of-Way Use Permits	4,240	4,000	4,000	4,000	0.0%
Total Licenses and Permits	$768,469	$765,800	$619,200	$616,700	(0.4%)

	Actual Receipts 2010	Amended Budget 2011	Estimated Receipts 2011	Adopted Budget 2012	12 vs '11 Budget Est Change
Intergovernmental Revenue					
Patrol Enhancement	$13,162	$0	$0	$0	n/a
Police Byrne Earmark Grant	99,593	45,000	41,682	0	(100.0%)
Police Byrne Memorial Justice Grant	1,978	0	0	0	n/a
Police COPS Technology Grant	18,107	0	0	0	n/a
Criminal Alien Grant	22,630	20,000	20,000	20,000	0.0%
Homeland Security (SAFER)	27,000	0	0	0	n/a
State Patrol Fire Training	0	3,000	3,000	3,000	0.0%
Shoreline Master Program Grant	150,000	150,000	150,000	150,000	0.0%
Police Public Defense Grant	0	0	0	20,000	n/a
Traffic Safety Commission	76,743	45,000	45,000	40,000	(11.1%)
Secretary of State Archive Grant	0	5,000	0	0	n/a
Criminal Justice - High Crime	360,094	210,000	290,000	290,000	0.0%
Criminal Justice - Population/Violent Crime	87,848	84,000	89,000	85,000	(4.5%)
Criminal Justice - Special Programs	50,488	46,000	50,000	50,000	0.0%
MVET/DUI Payment	15,744	16,000	18,000	15,500	(13.9%)
Sales Tax Equalization/SST Mitigation	267	0	650	0	(100.0%)
Judicial Salary Contribution	45,278	45,000	45,000	45,000	0.0%
Liquor Excise Tax	420,824	427,700	450,000	231,500	(48.6%)
Liquor Board Profits	679,326	630,500	625,000	285,000	(54.4%)
Interlocal Grant - Yakima County/Legends	3,000	0	2,500	0	(100.0%)
Housing In-Lieu Tax	6,329	6,330	6,758	6,760	0.0%
DNR In-Lieu Tax	163	0	0	0	n/a
Police Protection Fairgrounds	11,911	7,000	10,000	10,000	0.0%
Resource Officers	291,150	280,000	312,725	419,898	34.3%
Yakima Housing Authority Law Enforcement	7,500	10,000	20,000	20,000	0.0%
Union Gap Jail Contract	10,848	10,000	25,000	20,000	(20.0%)
Bureau of Alcohol, Tobacco & Firearms	1,551	0	5,507	0	(100.0%)
Violet Crimes Task Force	82,452	95,000	1,574	0	(100.0%)
Police Training Services	1,345	0	0	0	n/a
Fire/EMS Services for District #10	33,845	0	0	0	n/a
Fire Investigator Services	655	1,000	1,000	1,000	0.0%
Fire Training Center	5,100	4,000	0	0	n/a
Fire Training Services	76,247	76,000	45,000	5,000	(88.9%)
Engineering Services	1,041	0	0	0	n/a
Computer System Services	656	0	523	0	(100.0%)
Purchasing Services (County)	210,282	225,000	225,239	298,572	32.6%
Total Intergovernmental Revenue	$2,813,157	$2,441,530	$2,483,158	$2,016,230	(18.8%)

	Actual Receipts 2010	Amended Budget 2011	Estimated Receipts 2011	Adopted Budget 2012	12 vs '11 Budget Est Change
Charges for Services					
Accident Reports - Police	$8,642	$9,500	$9,500	$9,500	0.0%
Fingerprints	14,083	10,000	14,000	14,000	0.0%
Miscellaneous Police Services	894	2,000	1,000	1,000	0.0%
Verification Letters	5,359	5,000	5,000	5,000	0.0%
Vending Machine Revenue - Jail	22,797	22,000	19,000	19,000	0.0%
Photostat - Fire	0	500	500	500	0.0%
Sale of Maps - Codes	83	750	750	750	0.0%
Examinations - Codes	45	80	80	80	0.0%
Sale of Maps & Publications - Planning	576	1,000	1,000	1,000	0.0%
Sale of Maps & Publications - Engineering	3,000	0	0	0	n/a
Sale of Plans & Specifications - Engineering	1,787	3,500	2,000	2,000	0.0%
Engineering OUA Fees	916	1,200	1,200	1,200	0.0%
Sale of Publications - Licensing	0	500	500	500	0.0%
Examinations - Human Resources	0	6,500	0	0	n/a
Sale of Codes and Publications - Clerk	485	150	150	150	0.0%
Crime Prevention	3	0	0	0	n/a
City Jail Inmate - Medical Cost Sharing	271	500	500	0	(100.0%)
Other Police Services	2,175	0	0	0	n/a
Fire Protection Services	404	0	0	0	n/a
Probation Services	208	0	0	0	n/a
Home Detention Charges - Police	155,575	160,000	145,000	145,000	0.0%
Fire Alarm Permit/Protective Inspection Fees	0	1,000	0	0	n/a
Street and Curb Permits	7,500	8,000	8,000	8,000	0.0%
Abatement Charges/Appeals	10,416	15,000	10,000	10,000	0.0%
Dog Impound Fine	2,005	1,500	2,000	2,000	0.0%
Engineering (Contractors)	60,430	40,000	75,000	60,000	(20.0%)
Wastewater Connection Charges	14,231	15,000	10,000	10,000	0.0%
Plan Checking Fees	261,822	245,000	350,000	245,000	(30.0%)
Zoning and Subdivision Fees	55,053	68,000	55,000	55,000	0.0%
Planning Services - Interfund	0	20,305	20,305	0	(100.0%)
Code Services - Interfund	0	0	0	50,000	n/a
Engineering (City Projects)	669,175	550,000	550,000	550,000	0.0%
Interfund Charges - Data Processing	35,000	50,000	50,000	50,000	0.0%
Interfund Charges - Customer Services	1,119,629	1,305,000	1,279,200	1,320,250	3.2%
Print Shop Revenues	132,715	155,000	120,000	120,000	0.0%
City Services	2,331,946	2,400,000	2,400,000	2,400,000	0.0%
Total Charges for Services	$4,917,225	$5,096,985	$5,129,685	$5,079,930	(1.0%)

	Actual Receipts 2010	Amended Budget 2011	Estimated Receipts 2011	Adopted Budget 2012	12 vs '11 Budget Est Change
Fines & Forfeitures					
Municipal Court Infraction Penalties	$1,008,228	$1,060,000	$1,000,000	$1,000,000	0.0%
Traffic Infraction Penalties	81	0	144	0	(100.0%)
Parking Infraction Penalties	69,546	90,000	90,000	90,000	0.0%
DWI Penalties - Criminal	0	200	200	100	(50.0%)
Municipal Court DWI Penalties	114,985	95,000	120,000	120,000	0.0%
Other Criminal/Traffic Misdemeanors	484	200	200	100	(50.0%)
Municipal Court Criminal Traffic	160,199	160,000	160,000	160,000	0.0%
Municipal Court Non-Traffic Misdemeanors	88,263	90,000	65,000	70,000	7.7%
Other Non-Traffic Misdemeanors	54	50	50	0	(100.0%)
District Court Recoupments	1,762	750	750	500	(33.3%)
Municipal Court Recoupments	214,836	225,000	200,000	205,000	2.5%
Dog Citations	29	200	0	0	n/a
Total Fines and Forfeitures	$1,658,467	$1,721,400	$1,636,344	$1,645,700	0.6%
Miscellaneous Revenue					
Income From Investments	$403,183	$300,000	$300,000	$300,000	0.0%
Interest on Sales Tax	22,007	20,000	8,800	10,000	13.6%
Parking Permits	198	150	150	150	0.0%
Property Rental	300	300	300	300	0.0%
Great Program/Donation/Contribution - Polic	3,307	0	0	0	n/a
Donations & Contributions (Dogs) - Police	0	0	1,600	0	(100.0%)
Donations & Contributions - Fire	20,193	0	100	0	(100.0%)
Miscellaneous Revenue Police	0		800		(100.0%)
Unclaimed Monies	13,313	4,000	4,000	4,000	0.0%
Recycling	0	0	100	0	(100.0%)
Other Miscellaneous Revenue	(123,579)	15,000	19,100	19,100	0.0%
Total Miscellaneous Revenue	$338,922	$339,450	$334,950	$333,550	(0.4%)
Non-Revenues					
Capital Lease Financing	$51,000	$0	$0	$0	n/a
Damage Reimbursements - Police	0	1,000	0	0	n/a
Operating Transfers In	40,000	40,000	40,000	40,000	0.0%
Total Non-Revenues	$91,000	$41,000	$40,000	$40,000	0.0%
Total Revenue	$48,388,271	$45,569,135	$48,166,337	$50,169,610	4.2%
Beginning Unencumbered Balance	4,612,886	4,480,899	4,480,899	4,226,072	(5.7%)
Total Resources	$53,001,157	$50,050,034	$52,647,236	$54,395,682	3.3%

CITY COUNCIL – 011

GENERAL FUND

Mayor	***Micah Cawley – At Large, Position 6***
Assistant Mayor	***Maureen Adkison – District 1***
Council Members	***Sara Bristol – District 2***
	Rick Ensey – District 3
	Kathy Coffey – District 4
	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	2010 Actual	2011 Amended Budget	2012 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) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/2011	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
611 Legislation	$197,013	$203,061	$157,734	$192,878	$205,214	101.1	106.4

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/2011	(4) 2011 Estimated Year-End	(5) 2012 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	46.3
200 Personnel Benefits	7,724	7,710	5,775	7,704	7,714	100.1	3.8
Sub-Total Salaries and Benefits	102,824	102,810	77,100	102,804	102,814	100.0	50.1
300 Supplies	17,904	17,250	11,622	13,250	17,250	100.0	8.4
400 Other Services and Charges	76,285	83,001	69,011	76,824	85,150	102.6	41.5
Total Expenditures	$197,013	$203,061	$157,734	$192,878	$205,214	101.1	100.0

EXPLANATORY NARRATIVE

Service Unit – 611 – Legislation/City Council

The City Council serves as the legislative body of the City.

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

	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/2011	(4) 2011 Estimated Year-End	(5) 2012 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	7,724	7,710	5,775	7,704	7,714	100.1	100.1
300 Supplies							
310 Office and Operating Supplies	17,904	17,000	11,622	13,000	17,000	100.0	130.8
350 Small Tools and Equipment	0	250	0	250	250	100.0	100.0
Total	17,904	17,250	11,622	13,250	17,250	100.0	130.2
400 Other Services and Charges							
410 Professional Services	0	300	0	300	300	100.0	100.0
420 Communications	6,459	8,101	4,507	4,924	5,850	72.2	118.8
430 Transportation / Training	5,731	10,000	4,103	8,000	10,000	100.0	125.0
490 Miscellaneous	64,095	64,600	60,401	63,600	69,000	106.8	108.5
Total	76,285	83,001	69,011	76,824	85,150	102.6	110.8
Total Expenditures – Service Unit 611	$197,013	$203,061	$157,734	$192,878	$205,214	101.1	106.4

CITY MANAGER – 012

GENERAL FUND

Interim City Manager ***Michael Morales***

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 will continue to be the Director of the Community and Economic Development department and supervises the divisions of Community Relations, Human Resources, City Clerk (Records), Indigent Defense Services, Purchasing, Water and Irrigation, Wastewater and Stormwater.

The service unit in this division is:

Service Unit 621 – City Manager's Office

AUTHORIZED PERSONNEL

Class Code	Position Title	2010 Actual	2011 Amended Budget	2012 Proposed Budget
1110	City Manager	1.00	1.00	1.00
1130	Assistant City Manager(1)	1.00	1.00	0.00
1311	Executive Secretary(1)	1.00	1.00	0.00
10506	Executive Assistant	1.00	1.00	1.00
Total Personnel (1)		**4.00**	**4.00**	**2.00**

(1) Assistant City Manager and Executive Secretary positions deleted in 2012 as a cost saving measure.

BUDGET SUMMARY

Dept 012 City Manager Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
621 City Management	$502,075	$509,913	$353,748	$506,427	$307,925	60.4	60.8

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$382,330	$391,621	$237,428	$353,906	$229,279	58.6	74.5
200 Personnel Benefits	85,990	87,152	65,297	88,791	47,546	54.6	15.4
Sub–Total Salaries and Benefits	468,320	478,773	302,725	442,698	276,825	57.8	89.9
300 Supplies	3,314	5,000	5,012	3,500	5,000	100.0	1.6
400 Other Services and Charges	30,442	26,141	46,011	60,229	26,100	99.8	8.5
Total Expenditures	$502,075	$509,913	$353,748	$506,427	$307,925	60.4	100.0

EXPLANATORY NARRATIVE

Service Unit 621 – City Manager's Office

This service unit provides executive policy guidance and administrative oversight in the effective discharge of City Council policy, and Charter and ordinance provisions.

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

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

	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$382,330	$390,621	$226,063	$338,988	$228,279	58.4	67.3
120 Overtime	0	1,000	0	1,000	1,000	100.0	100.0
130 Special Pay	0	0	534	378	0	*	0.0
140 Retirement/Term Cashout	0	0	10,832	13,540	0	*	0.0
Total	382,330	391,621	237,428	353,906	229,279	58.6	64.8
200 Personnel Benefits	85,990	87,152	65,297	88,791	47,546	54.6	53.6
310 Office and Operating Supplies	3,314	5,000	5,012	3,500	5,000	100.0	142.9
400 Other Services and Charges							
410 Professional Services	20	100	23,605	23,600	100	100.0	0.4
420 Communications	3,771	5,441	3,000	3,629	3,500	64.3	96.5
430 Transportation / Training	10,752	10,500	5,126	7,000	10,500	100.0	150.0
490 Miscellaneous	15,899	10,100	14,280	26,000	12,000	118.8	46.2
Total	30,442	26,141	46,011	60,229	26,100	99.8	43.3
Total Expenditures – Service Unit 621	$502,075	$509,913	$353,748	$506,427	$307,925	60.4	60.8

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	2010 Actual	2011 Amended Budget	2012 Proposed Budget
Traffic and Criminal Case Arraignments in Municipal Court	3,453	4,263	4,200
Trials, Motions and Other Hearings	5,753	5,263	5,200
Municipal Court Citations Filed	5,389	5,200	5,300
Cases Actually Tried	12	15	12
Cases Set for Trial	2,091	2,120	2,120
Legislation Prepared	265	265	265
Legal Opinions Prepared	265	265	265
Pending Civil Suits Filed By or Against the City	60	63	63
Damage Claims Handled	118	115	115
Meetings & Conferences Attended by City Attorney & Staff	1,850	1,850	1,850
Other Assignments Completed	750	750	750

AUTHORIZED PERSONNEL

Class Code	Position Title	2010 Actual	2011 Amended Budget	2012 Proposed Budget
1120	City Attorney	1.00	1.00	1.00
1321	Senior Assistant City Attorney II	2.00	2.00	2.00
1322	Senior Assistant City Attorney I	1.00	1.00	1.00
1323	Assistant City Attorney II	4.00	4.00	4.00
1324	Assistant City Attorney I	1.00	1.00	1.00
10510	Legal Assistant III	1.00	1.00	1.00
10511	Legal Assistant II	6.00	6.00	6.00
10512	Legal Assistant I	1.00	1.00	1.00
Total Personnel [(1)]		**17.00**	**17.00**	**17.00**

(1) 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) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
103 Criminal Justice Sales Tax .3% Inc	$160,255	$168,864	$117,129	$168,487	$182,389	108.0	108.3
131 Prosecution	575,882	603,418	393,886	582,658	576,301	95.5	98.9
622 Legal Counsel	320,956	366,875	249,343	356,252	368,671	100.5	103.5
Total Expenditures	$1,057,092	$1,139,157	$760,357	$1,107,397	$1,127,361	99.0	101.8

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$753,805	$795,371	$551,505	$772,670	$770,798	96.9	68.4
200 Personnel Benefits	193,484	204,946	143,853	204,946	225,339	110.0	20.0
Sub-Total Salaries and Benefits	947,289	1,000,317	695,358	977,615	996,137	99.6	88.4
300 Supplies	14,864	16,500	11,617	19,500	16,500	100.0	1.5
400 Other Services and Charges	94,939	122,340	53,383	110,282	114,724	93.8	10.2
Total Expenditures	$1,057,092	$1,139,157	$760,357	$1,107,397	$1,127,361	99.0	100.0

EXPLANATORY NARRATIVE

The Transportation/Training account in all legal service units is used for transportation and training for attorneys to obtain mandatory continuing legal education. Supreme Court admission to Practice Rule 11 requires attorneys to complete a minimum of 45 credit hours of approved legal education every three years. At least six of the 45 continuing legal education credit hours required during the reporting period shall be devoted exclusively to the areas of legal ethics, professionalism, or professional responsibility.

Service Unit 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 2012 budget fully funds one Assistant City Attorney I and one Legal Assistant II position. The City of Yakima Municipal Code mandates these activities.

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.

Service Unit 103 – Criminal Justice	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	$119,538	$125,183	$89,107	$124,770	$133,200	106.4	106.8
140 Retirement/Term Cashout	415	0	0	0	0	*	*
Total	119,954	125,183	89,107	124,770	133,200	106.4	106.8
200 Personnel Benefits	33,429	35,331	26,139	35,331	40,839	115.6	115.6
310 Office and Operating Supplies	380	500	108	500	500	100.0	100.0
400 Other Services and Charges							
410 Professional Services	4,576	5,000	0	5,000	5,000	100.0	100.0
430 Transportation / Training	817	1,100	562	1,100	1,100	100.0	100.0
490 Miscellaneous	1,099	1,750	1,212	1,786	1,750	100.0	98.0
Total	6,492	7,850	1,774	7,886	7,850	100.0	99.5
Total Expenditures – Service Unit 103	$160,255	$168,864	$117,129	$168,487	$182,389	108.0	108.3

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.

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.

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.

Service Unit 131 – Prosecution	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$402,824	$421,527	$278,907	$402,323	$389,197	92.3	96.7
120 Overtime	0	1,500	0	1,500	1,500	100.0	100.0
140 Retirement/Term Cashout	0	0	1,393	1,394	0	*	0.0
Total	402,824	423,027	280,301	405,217	390,697	92.4	96.4
200 Personnel Benefits	103,379	109,969	71,599	109,969	117,776	107.1	107.1

300 Supplies							
310 Office and Operating Supplies	4,770	4,500	2,689	4,500	4,500	100.0	100.0
350 Small Tools and Equipment	3,921	4,000	4,840	7,000	4,000	100.0	57.1
Total	8,690	8,500	7,529	11,500	8,500	100.0	73.9
400 Other Services and Charges							
410 Professional Services	28,250	28,150	15,367	25,800	27,800	98.8	107.8
420 Communications	10,595	9,138	5,859	9,138	9,328	102.1	102.1
430 Transportation / Training	2,079	3,700	1,753	3,700	3,700	100.0	100.0
480 Repairs and Maintenance	2,478	4,800	1,633	2,500	3,000	62.5	120.0
490 Miscellaneous	17,586	16,134	9,847	14,834	15,500	96.1	104.5
Total	60,988	61,922	34,458	55,972	59,328	95.8	106.0
Total Expenditures – Service Unit 131	$575,882	$603,418	$393,886	$582,658	$576,301	95.5	98.9

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.

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.

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 410 Professional Services – Funds are generally budgeted in this line item for outside legal services. The legal services provided are for certain matters that require 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.

2011 FUNDS SPENT

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

Law Firm	Type of Matter	Total Paid Through 9/30
Menke, Jackson, Beyer, Ehlis & Harper	Community & Economic Development, Code Enforcement, Airport Service Overlay, SEPA	$1,275

Service Unit 622 – Legal Counsel	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$230,217	$243,851	$181,490	$241,872	$245,090	100.5	101.3
120 Overtime	0	2,500	0	0	1,000	40.0	*
130 Special Pay	810	810	608	810	810	100.0	100.0
Total	231,027	247,161	182,098	242,682	246,900	99.9	101.7
200 Personnel Benefits	56,676	59,645	46,114	59,645	66,724	111.9	111.9
300 Supplies							
310 Office And Operating Supplies	5,246	6,500	3,112	6,500	6,500	100.0	100.0
350 Small Tools And Equipment	547	1,000	868	1,000	1,000	100.0	100.0
Total	5,793	7,500	3,980	7,500	7,500	100.0	100.0
400 Other Services And Charges							
410 Professional Services	5,323	20,000	5,586	20,000	20,000	100.0	100.0
420 Communications	2,125	2,780	1,627	2,780	2,901	104.4	104.4
430 Transportation / Training	969	5,200	376	3,000	3,000	57.7	100.0
480 Repairs And Maintenance	2,478	4,800	1,633	4,800	4,800	100.0	100.0
490 Miscellaneous	16,564	19,789	7,929	15,845	16,845	85.1	106.3
Total	27,459	52,569	17,151	46,425	47,546	90.5	102.4
Total Expenditures – Service Unit 622	$320,956	$366,875	$249,343	$356,252	$368,671	100.5	103.5

INDIGENT DEFENSE – 024

GENERAL FUND

Interim City Manager ***Michael Morales***

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

The expenditures in this service unit consists mainly of payment for legal counsel and associated costs for indigent defendants in accordance with constitutional mandates.

The budget reflects the 2011 grant amount of $150,000 that the City was awarded from the Washington State Office of Public Defense. The City submitted a 2012 funding request in the amount of $175,000. The Governor called a Special Session of the Legislature in November to address a significant budget shortfall for this current fiscal year. Although the Legislature in recent years has protected much of the state funding provided for constitutionally mandated public defense services, they are delaying announcement of public defense grant awards to cities until the state Office of Public Defense (OPD) knows the outcome of the special session.

Service Unit 132 – Indigent Defense	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
310 Office & Operating Supplies	$0	$0	$0	$0	$1,000	*	*
410 Professional Services	467,697	480,000	350,139	480,000	480,000	100.0	100.0
Total	$467,697	$480,000	$350,139	$480,000	$481,000	100.2	100.2
Revenues							
330 Intergovernmental Revenues	$150,000	$150,000	$150,000	$150,000	$150,000	100.0	100.0

RECORDS – 014

GENERAL FUND

Interim City Manager ***Michael Morales***
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; administers oaths of office; and provides general information to the public. The City Clerk serves as Secretary to the Fire and Police Pension Boards and has designated the Human Resources Specialist as the administrative clerk for: recording meetings and proceedings; processing medical claims; calculating pensions and preparing correspondence.

The service units in this division are:

Service Unit 611 – Legislation
Service Unit 625 – Records

PERFORMANCE STATISTICS

Legislation	2010 Actual	2011 Amended Budget	2012 Proposed Budget
Council Meetings (Regular, Special, Adjourned & Exec. Session)	47	40	44
Legislation Adopted (Resolution and Ordinance)	211	248	250
Legal Publications	104	110	112
Contracts Processed	105	111	115

Records			
Formal Public Disclosure Requests (excluding police & fire)	350	300	324
Oaths of Office administered	14	8	11
Bid openings	41	51	46

AUTHORIZED PERSONNEL

Class Code	Position Title	2010 Actual	2011 Amended Budget	2012 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) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
611 Legislation	$129,124	$135,004	$124,330	$158,252	$149,526	110.8	94.5
625 Records	292,947	276,552	204,953	251,724	326,896	118.2	129.9
Total Expenditures	$422,071	$411,556	$329,283	$409,976	$476,422	115.8	116.2

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$202,248	$212,186	$148,576	$197,150	$176,382	83.1	37.0
200 Personnel Benefits	51,588	51,010	36,831	51,010	84,401	165.5	17.7
Sub-Total Salaries and Benefits	253,837	263,196	185,408	248,160	260,783	99.1	54.7
300 Supplies	8,360	9,200	4,067	9,200	9,200	100.0	1.9
400 Other Services and Charges	159,874	139,159	123,141	135,949	206,439	148.4	43.3
600 Capital Outlays	0	0	16,667	16,667	0	*	0.0
Total Expenditures	$422,071	$411,556	$329,283	$409,976	$476,422	115.8	100.0

EXPLANATORY NARRATIVE

Service Unit 611 – Legislation

This service unit ensures that official procedures are followed within the City with regards to Council meetings, legal notices and documentation.

Account 120 Overtime – This line consists of overtime incurred when generating council packets and attending council meetings.

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 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. This account exceeded the 2011 budget due to legal advertising of three ballot propositions.

Service Unit 611 – Legislation	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$81,331	$85,736	$53,424	$71,938	$56,834	66.3	79.0
120 Overtime	721	2,000	216	2,000	2,000	100.0	100.0
140 Retirement/Term Cashout	0	0	11,546	11,546	11,000	*	95.3
Total	82,052	87,736	65,187	85,484	69,834	79.6	81.7
200 Personnel Benefits	19,767	19,583	13,843	19,583	35,423	180.9	180.9
310 Office and Operating Supplies	2,555	2,500	1,324	2,500	2,500	100.0	100.0
400 Other Services and Charges							
410 Professional Services	8,599	1,500	7,162	5,000	8,000	533.3	160.0
420 Communications	1,515	1,685	438	1,685	1,770	105.0	105.0
430 Transportation / Training	0	1,000	0	1,000	1,000	100.0	100.0
440 Advertising	14,638	20,000	35,661	42,000	30,000	150.0	71.4
490 Miscellaneous	0	1,000	716	1,000	1,000	100.0	100.0
Total	24,751	25,185	43,976	50,685	41,770	165.9	82.4
Total Expenditures – Service Unit 611	$129,124	$135,004	$124,330	$158,252	$149,526	110.8	94.5

Service Unit 625 – Records

This service unit includes election costs, public disclosure requests and pension related duties.

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

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

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 $150,000 in 2012 for the 2011 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 continuation of the City Clerk's professional development training; conferences and workshops and subscriptions and dues for the City Clerk,

Deputy City Clerk and Public Records Officer in professional organizations. The following major expenses are included in this line item for 2012.

Expense	Amount
2011 Election Expenses	$150,000
Registrations for Conferences and Seminars and Miscellaneous	2,800
Dues and Subscriptions	800
Total Expenses	$153,600

Service Unit 625 – Records	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$120,197	$123,900	$83,390	$111,116	$94,998	76.7	85.5
120 Overtime	0	550	0	550	550	100.0	100.0
140 Retirement/Term Cashout	0	0	0	0	11,000	*	*
Total	120,197	124,450	83,390	111,666	106,548	85.6	95.4
200 Personnel Benefits	$31,821	$31,427	$22,988	$31,427	$48,977	155.8	155.8
300 Supplies							
310 Office and Operating Supplies	4,537	5,500	1,778	5,500	5,500	100.0	100.0
350 Small Tools and Equipment	1,268	1,200	965	1,200	1,200	100.0	100.0
Total	5,806	6,700	2,743	6,700	6,700	100.0	100.0
400 Other Services and Charges							
410 Professional Services	0	5,000	3,977	5,000	5,000	100.0	100.0
420 Communications	1,225	2,574	1,136	2,794	3,270	127.0	117.0
430 Transportation / Training	1,776	2,300	821	2,300	2,300	100.0	100.0
480 Repairs And Maintenance	0	500	0	500	500	100.0	100.0
490 Miscellaneous	132,122	103,600	73,231	74,670	153,600	148.3	205.7
Total	135,124	113,974	79,165	85,264	164,670	144.5	193.1
640 Machinery & Equipment	0	0	16,667	16,667	0	*	0.0
Total Expenditures – Service Unit 625	$292,947	$276,552	$204,953	$251,724	$326,896	118.2	129.9
Revenues							
330 Intergovernmental Revenue	$0	$5,000	$0	$0	$0	0.0	*

HUMAN RESOURCES – 016

GENERAL FUND

Interim City Manager ***Michael Morales***
Human Resources Manager ***Colleen Chapman***

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	2010 Actual	2011 Amended Budget	2012 Proposed Budget
Permanent Budgeted Positions Authorized	735	720	714
Personnel Requisitions(1)	81	91	60
Employment Tests Administered	40	89	70
Personnel Hired	100	91	60
Classification Studies Completed(2)	115	1	3
Training Programs Coordinated (In-House Training/Outside Provided)	62	463	75
Hours Invested in Labor Negotiations/Contract Admin/Grievances	3000	3000	4000
Hours Invested in FMLA Administration	400	500	500
Hours Invested in Employee Relations (Consultations on Staff Dev. Performance Evaluation / Improvement, Discipline Administration	1000	1200	1200
Personnel Action Forms (PA) processed(3)	2600	1928	1500
Performance Evaluations Issued	524	720	714
Police Relief and Pension Board Medical Claims Processed(4)	-0-	82	255
Fire Relief and Pension Board Medical Claims Processed(4)	-0-	48	190
Volunteer Fire and Police boards Medical Claims Processed(4)	-0-	0	2
Hours Invested in Police and Fire LEOFF 1 Pension calculations(4)	-0-	100	350
Hours Invested Preparing Items for Monthly Pension Board Meetings(4)	-0-	1300	2600

(1) 31 permanent and 60 temporary in 2011.
(2) Reflects updating class specifications for ADA compliance in 2010.
(3) Reflects implementation of electronic Personnel Action Form.
(4) Reflects Pension duties acquired July 2011 previously done by City Clerk's Office.

AUTHORIZED PERSONNEL

Class Code	Position Title	2010 Actual	2011 Amended Budget	2012 Proposed Budget
1231	Human Resources Manager	1.00	1.00	1.00
10101	Deputy Human Resources Manager	1.00	1.00	1.00
10103	Human Resources Specialist(1)	4.00	5.00	4.00
10104	Human Resources Assistant	1.00	1.00	1.00
10102	Chief Examiner	1.00	1.00	1.00
Total Personnel(2)		**8.00**	**9.00**	**8.00**

(1) 1 FTE approved by council effective June 2011, subsequently cut due to financial constraints for 2012.
(2) 3.05 FTE's funded by Employee Benefit Funds (512, 513 & 514).

In 2011, a number of organization and pension issues arose that necessitated some service and staffing changes in the Human Resources and City Clerks offices.

The Human Resources Division underwent significant change in 2011 with the retirements of the Civil Service Chief Examiner and the Human Resources Manager. Additionally, a highly specialized Human Resources Specialist announced retirement in March 2012. These 3 employees represent a total combined loss of 77 years of experience and historical knowledge that will be lost within 12 months.

The Division assumed the administration of the LEOFF 1 Police and Fire retiree's pension program, which had been a primary job duty of the Deputy City Clerk. The responsibility includes calculation of pensions for LEOFF 1 and Prior Service Police and Fire members; coordinating insurance benefits; analyzing and processing medical claims and other duties associated with the pension program. The job function is complex and requires advanced technical skills due to the various state RCW's related to the Police and Fire Pension Acts that apply to LEOFF 1 retirees.

Due to workload and loss of institutional knowledge in both the City Clerk's and Human Resources divisions it was not possible to absorb these new duties with existing resources. The City Council Budget Review Committee and the full City Council approved a FTE for Human Resources effective June 2011.

BUDGET SUMMARY

Dept 016 Human Resources Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
103 Criminal Justice Sales Tax .3% Inc	$6,000	$7,500	$3,000	$7,500	$7,500	100.0	100.0
623 Personnel	146,684	153,240	130,891	192,532	214,511	140.0	111.4
627 Police and Fire Civil Service	135,726	142,938	95,250	135,738	113,352	79.3	83.5
628 Charter Civil Service	142,246	143,258	97,564	137,796	114,264	79.8	82.9
629 Diversity Promotion	500	500	328	500	0	0.0	0.0
Total Expenditures	$431,156	$447,436	$327,033	$474,066	$449,628	100.5	94.9

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$327,885	$326,368	$248,484	$354,350	$319,877	98.0	71.1
200 Personnel Benefits	79,127	81,043	57,229	80,773	92,441	114.1	20.6
Sub-Total Salaries and Benefits	407,012	407,411	305,713	435,123	412,318	101.2	91.7
300 Supplies	6,952	12,200	8,999	11,816	8,500	69.7	1.9
400 Other Services and Charges	17,192	27,825	12,322	27,127	28,810	103.5	6.4
Total Expenditures	$431,156	$447,436	$327,033	$474,066	$449,628	100.5	100.0

EXPLANATORY NARRATIVE

Service Unit 103 – Criminal Justice Sales Tax 3%

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 103 – Criminal Justice 3%	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
410 Professional Services	$6,000	$7,500	$3,000	$7,500	$7,500	100.0	100.0

Service Unit 623 – Personnel

This service unit is responsible for the administration of the human resource management program.

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

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.

Service Unit 623 – Personnel	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$110,140	$111,732	$90,333	$137,500	$150,945	135.1	109.8
120 Overtime	0	500	0	100	500	100.0	500.0
140 Retirement/Term Cashout	0	0	12,252	12,250	0	*	0.0
Total	110,140	112,232	102,585	149,850	151,445	134.9	101.1
200 Personnel Benefits	26,290	26,930	20,380	28,103	46,866	174.0	166.8
300 Supplies							
310 Office and Operating Supplies	3,451	4,000	2,293	3,500	3,500	87.5	100.0
350 Small Tools and Equipment	416	1,000	869	1,000	1,000	100.0	100.0
Total	3,867	5,000	3,162	4,500	4,500	90.0	100.0
400 Other Services and Charges							
410 Professional Services	1,167	2,000	322	1,500	2,000	100.0	133.3
420 Communications	1,606	1,879	1,613	2,879	4,000	212.9	138.9
430 Transportation / Training	580	1,000	589	1,000	1,000	100.0	100.0
480 Repairs and Maintenance	185	500	236	500	500	100.0	100.0
490 Miscellaneous	2,850	3,700	2,003	4,200	4,200	113.5	100.0
Total	6,388	9,079	4,764	10,079	11,700	128.9	116.1
Total Expenditures – Service Unit 623	$146,684	$153,240	$130,891	$192,532	$214,511	140.0	111.4

Service Unit 627 – Police and Fire Civil Service
This service unit administers the LEOFF 1 Police and Fire retiree's pension program. Revenues consist of Civil Service exam fees.

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

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.

Service Unit 627 – PD & Fire Civil Svc	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$105,455	$107,127	$69,194	$98,600	$84,021	78.4	85.2
120 Overtime	0	1,000	0	500	1,000	100.0	200.0
140 Retirement/Term Cashout	0	0	2,450	2,450	0	*	0.0
Total	105,455	108,127	71,644	101,550	85,021	78.6	83.7
200 Personnel Benefits	27,380	28,236	19,411	27,548	23,021	81.5	83.6
300 Supplies							
310 Office and Operating Supplies	739	2,000	285	800	1,000	50.0	125.0
350 Small Tools & Equipment	0	0	1,916	1,916	0	*	0.0
Total	739	2,000	2,200	2,716	1,000	50.0	36.8
400 Other Services and Charges							
410 Professional Services	29	500	11	100	500	100.0	500.0
420 Communications	1,473	1,724	880	1,724	1,960	113.7	113.7
430 Transportation / Training	40	1,000	229	1,000	500	50.0	50.0
480 Repairs and Maintenance	220	250	118	250	250	100.0	100.0
490 Miscellaneous	389	1,100	756	850	1,100	100.0	129.4
Total	2,152	4,574	1,994	3,924	4,310	94.2	109.8
Total Expenditures – Service Unit 627	$135,726	$142,938	$95,250	$135,738	$113,352	79.3	83.5
Revenues							
340 Charges for Goods and Services	$0	$6,500	$0	$0	$0	0.0	*

Service Unit 628 – Charter Civil Service
This service unit maintains the City Charter mandated Charter Civil Services.

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

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 440 Advertising – This account provides funds for extraordinary recruitment.

Service Unit 628 – Charter Civil Svc	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$103,811	$105,509	$66,903	$95,500	$82,910	78.6	86.8
120 Overtime	0	500	0	100	500	100.0	500.0
140 Retirement/Term Cashout	8,479	0	7,351	7,350	0	*	0.0
Total	112,291	106,009	74,254	102,950	83,410	78.7	81.0
200 Personnel Benefits	25,457	25,877	17,437	25,122	22,554	87.2	89.8
300 Supplies							
310 Office and Operating Supplies	1,714	3,500	1,286	2,000	2,500	71.4	125.0
350 Small Tools and Equipment	132	1,200	2,022	2,100	500	41.7	23.8
Total	1,846	4,700	3,308	4,100	3,000	63.8	73.2
400 Other Services and Charges							
410 Professional Services	59	1,000	22	100	400	40.0	400.0
420 Communications	1,168	1,872	899	1,724	1,700	90.8	98.6
430 Transportation / Training	40	1,100	323	1,100	1,100	100.0	100.0
440 Advertising	0	600	0	600	0	0.0	0.0
480 Repairs and Maintenance	171	400	189	400	400	100.0	100.0
490 Miscellaneous	1,214	1,700	1,130	1,700	1,700	100.0	100.0
Total	2,652	6,672	2,564	5,624	5,300	79.4	94.2
Total Expenditures – Service Unit 628	$142,246	$143,258	$97,564	$137,796	$114,264	79.8	82.9

Service Unit 629 – Affirmative Action

This service unit 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.

Service Unit 629 – Affirmative Action	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
310 Office and Operating Supplies	$500	$500	$328	$500	$0	0.0	0.0

UNEMPLOYMENT COMPENSATION – 512

GENERAL FUND

Interim City Manager ***Michael Morales***
Human Resources Manager ***Colleen Chapman***

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 Comp Res.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2010	2011 Amended	2011 Actual	2011 Estimated	2012 Projected	% Chng From	% Chng From
Expenditure Summary By Service Unit	**Actual**	**Budget**	**9/30/11**	**Year-End**	**Budget**	**2 to 5**	**4 to 5**
623 Personnel	$188,121	$312,477	$154,447	$206,077	$318,064	101.8	154.3
Revenue Summary By Service Unit							
645 Interfund Distribution	$149,700	$173,000	$133,038	$175,000	$173,000	100.0	98.9
Fund Balance							
Beginning Balance	$393,885	$376,490	$355,464	$355,464	$324,387	86.2	91.3
Revenues Less Expenditures	(38,421)	(139,477)	(21,409)	(31,077)	(145,064)	104.0	466.8
Ending Balance	$355,464	$237,013	$334,055	$324,387	$179,323	75.7	55.3

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$22,992	$23,056	$21,917	$27,956	$23,252	100.9	7.3
200 Personnel Benefits	157,309	280,330	121,991	165,330	281,066	100.3	88.4
Sub-Total Salaries and Benefits	180,302	303,386	143,908	193,286	304,318	100.3	95.7
400 Other Services and Charges	5,590	5,700	7,997	9,400	9,400	164.9	3.0
900 Interfund Payment for Services	2,229	3,391	2,542	3,391	4,346	128.2	1.4
Total Expenditures	$188,121	$312,477	$154,447	$206,077	$318,064	101.8	100.0

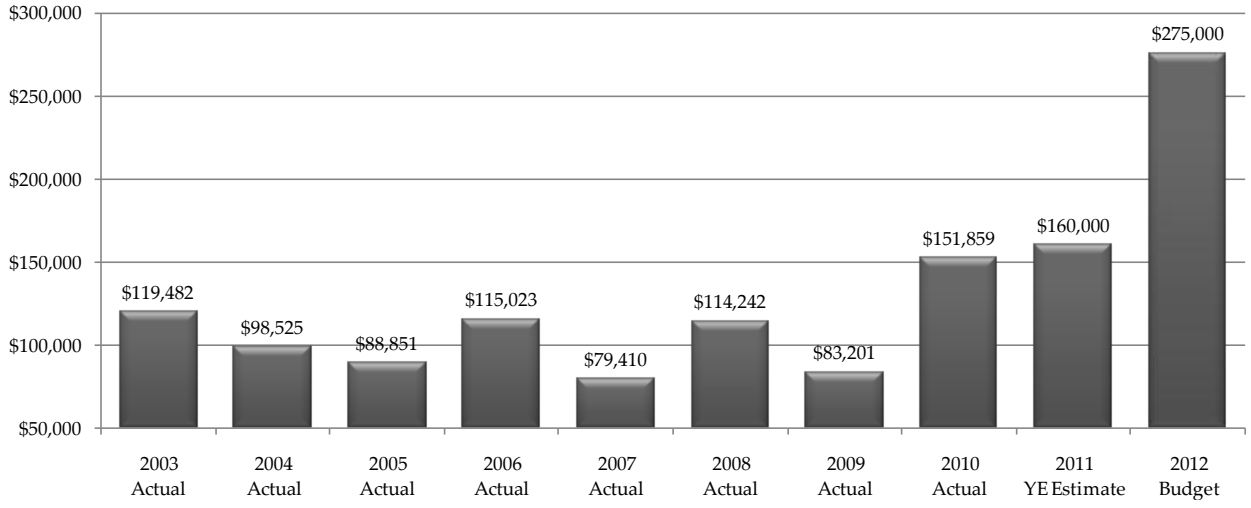
EXPLANATORY NARRATIVE

Service Unit 623 – Personnel

This service unit is used to pay for the administration and payments of unemployment benefits.

WORKERS' UNEMPLOYMENT BENEFITS PAID

Last Eight Years Actual Expenditures, 2011 Year-End Estimate and 2012 Budget



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 –This account pays for unemployment claims filed by former employees as well as the benefits related to the salaries and wages paid from this fund.

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

Service Unit 623 – Personnel	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$22,992	$22,956	$17,016	$22,956	$23,152	100.9	100.9
120 Overtime	0	100	0	100	100	100.0	100.0
140 Retirement/Term Cashout	0	0	4,901	4,900	0	*	0.0
Total	22,992	23,056	21,917	27,956	23,252	100.9	83.2
200 Personnel Benefits	157,309	280,330	121,991	165,330	281,066	100.3	170.0
410 Professional Services	5,590	5,700	7,997	9,400	9,400	164.9	100.0
990 Interfund Admin Charges	2,229	3,391	2,542	3,391	4,346	128.2	128.2
Total Expenditures – Service Unit 623	$188,121	$312,477	$154,447	$206,077	$318,064	101.8	154.3

Service Unit 645 – Interfund Distribution

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 645 – Interfund Dist	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
360 Miscellaneous Revenues	$149,700	$173,000	$133,038	$175,000	$173,000	100.0	98.9

Service Unit 699 – General Revenues

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

Service Unit 699 – General Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$393,885	$376,490	$355,464	$355,464	$324,387	86.2	91.3

MEDICAL / DENTAL COVERAGE – 513

GENERAL FUND

Interim City Manager ***Michael Morales***
Human Resources Manager ***Colleen Chapman***

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 2012. The 2012 total revenue, which includes estimated contributions from operating funds, employees' payroll deductions, retiree contributions and interest earnings are projected at $11,243,185.

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. Employee Health Benefit Reserve funds 1.35 FTE's in Human Resources (016).

BUDGET SUMMARY

Dept 513 Emp. Health Benefit Res.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Expenditure Summary By Service Unit	2010 Actual	2011 Amended Budget	2011 Actual 9/30/11	2011 Estimated Year-End	2012 Projected Budget	% Chng From 2 to 5	% Chng From 4 to 5
623 Personnel	$10,364,643	$11,026,761	$7,992,809	$10,939,980	$11,219,378	101.8	102.6
Revenue Summary By Service Unit							
645 Interfund Distribution	$9,319,791	$9,702,325	$7,068,973	$9,582,625	$10,416,825	107.4	108.7
699 General Revenues	808,050	786,760	454,494	810,400	826,360	105.0	102.0
Total Revenues	$10,127,841	$10,489,085	$7,523,467	$10,393,025	$11,243,185	107.2	108.2
Fund Balance							
Beginning Balance	$2,774,762	$2,753,493	$2,537,960	$2,537,960	$1,991,005	72.3	78.5
Revenues Less Expenditures	(236,803)	(537,676)	(469,342)	(546,955)	23,807	(4.4)	(4.4)
Ending Balance	$2,537,960	$2,215,817	$2,068,618	$1,991,005	$2,014,812	90.9	101.2

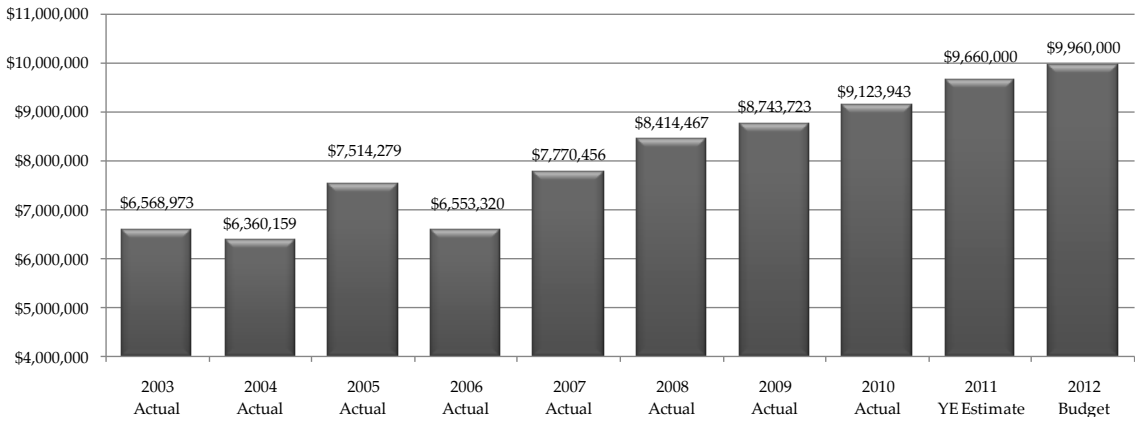
Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$100,320	$100,197	$84,192	$101,097	$98,352	98.2	0.9
200 Personnel Benefits	9,147,298	9,684,509	7,128,220	9,684,509	9,988,874	103.1	89.0
Sub-Total Salaries and Benefits	9,247,618	9,784,706	7,212,412	9,785,606	10,087,226	103.1	89.9
300 Supplies	22	4,000	869	4,000	4,000	100.0	0.0
400 Other Services and Charges	1,002,318	1,086,981	666,225	999,300	979,525	90.1	8.7
900 Interfund Payment for Services	114,685	151,074	113,304	151,074	148,627	98.4	1.3
Total Expenditures	$10,364,643	$11,026,761	$7,992,809	$10,939,980	$11,219,378	101.8	100.0

EXPLANATORY NARRATIVE

Service Unit 623 – Personnel

This service unit is used to pay for the administration and payments of group medical and dental claims.

WORKERS' HEALTH BENEFITS PAID (MEDICAL / DENTAL / VISION)
Last Eight Years Actual Expenditures, 2011 Year-End Estimate and 2012 Budget



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

Account 200 Personnel Benefits – This line item also includes funding for medical, dental, and vision claims for covered employees and retirees along with their eligible dependents. 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. As of September 30, 2011 there are 13 claimants who claims experience have exceeded $35,000, or a total of approximately $2,258,835.

Account 410 Professional Services – This line item accounts for administrative service charges paid to third party administrator (TPA). Starting January 1, 2012 Employee Benefit Management Services

(EBMS) will be the new TPA reflecting an approximate 9% cost savings from the current provider Healthcare Management Administrators (HMA).

Service Unit 623 – Personnel	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$100,320	$99,197	$69,489	$99,197	$97,352	98.1	98.1
120 Overtime	0	1,000	0	1,000	1,000	100.0	100.0
140 Retirement/Term Cashout	0	0	14,702	900	0	*	0.0
Total	100,320	100,197	84,192	101,097	98,352	98.2	97.3
200 Personnel Benefits	9,147,298	9,684,509	7,128,220	9,684,509	9,988,874	103.1	103.1
300 Supplies							
310 Office and Operating Supplies	22	3,000	0	3,000	3,000	100.0	100.0
350 Small Tools and Equipment	0	1,000	869	1,000	1,000	100.0	100.0
Total	22	4,000	869	4,000	4,000	100.0	100.0
400 Other Services and Charges							
410 Professional Services	516,794	548,000	367,254	538,000	548,000	100.0	101.9
420 Communications	2,924	4,500	85	4,500	4,725	105.0	105.0
430 Transportation / Training	339	1,000	211	1,000	1,000	100.0	100.0
460 Insurance	478,118	527,681	297,850	450,000	420,000	79.6	93.3
480 Repairs and Maintenance	0	400	0	400	400	100.0	100.0
490 Miscellaneous	4,142	5,400	825	5,400	5,400	100.0	100.0
Total	1,002,318	1,086,981	666,225	999,300	979,525	90.1	98.0
990 Interfund Admin Charges	114,685	151,074	113,304	151,074	148,627	98.4	98.4
Total Expenditures – Service Unit 623	$10,364,643	$11,026,761	$7,992,809	$10,939,980	$11,219,378	101.8	102.6

Service Unit 645 – Interfund Distribution 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	2010 Actual	2011 Budget	2010 vs. 2011	2012 Proposed	2011 vs. % Change 2012
LEOFF I Employees	$714.80	$722.79	$7.99	$748.71	3.6%
All Other Employees	531.02	490.93	(40.09)	576.50	17.4%
Dependent(s)	466.74	614.68	147.94	695.71	13.2%
Dental	87.85	84.52	(3.33)	91.96	8.8%

Service Unit 645 – Interfund Dist Rev	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
360 Miscellaneous Revenues	$9,319,791	$9,702,325	$7,068,973	$9,582,625	$10,416,825	107.4	108.7

Service Unit 699 – General Revenues

Miscellaneous revenues include retired employee contributions and investment interest. The 2012 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.

Service Unit 699 – General Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$2,774,762	$2,753,493	$2,537,960	$2,537,960	$1,991,005	72.3	78.5
360 Miscellaneous Revenues	808,050	786,760	454,494	810,400	826,360	105.0	102.0
Total Revenues – Service Unit 699	$3,582,812	$3,540,253	$2,992,453	$3,348,360	$2,817,365	79.6	84.1

WORKER'S COMPENSATION – 514

GENERAL FUND

Interim City Manager ***Michael Morales***
Human Resources Manager ***Colleen Chapman***

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 Comp Reserve	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2011	2011	2011	2012	% Chng	% Chng
	2010	Amended	Actual	Estimated	Projected	From	From
Expenditure Summary By Service Unit	Actual	Budget	9/30/11	Year-End	Budget	2 to 5	4 to 5
623 Personnel	$1,222,828	$1,352,030	$995,878	$1,271,189	$1,363,785	100.9	107.3
Revenue Summary By Service Unit							
645 Interfund Distribution	$1,222,104	$1,108,008	$803,013	$1,113,600	$1,113,600	100.5	100.0
699 General Revenues	8,793	1,000	103,479	104,500	1,000	100.0	1.0
Total Revenues	$1,230,897	$1,109,008	$906,491	$1,218,100	$1,114,600	100.5	91.5
Fund Balance							
Beginning Balance	$1,169,263	$1,184,406	$1,177,333	$1,177,333	$1,124,244	94.9	95.5
Revenues Less Expenditures	8,070	(243,022)	(89,387)	(53,089)	(249,185)	102.5	469.4
Ending Balance	$1,177,333	$941,383	$1,087,946	$1,124,244	$875,058	93.0	77.8

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$82,654	$81,769	$67,448	$89,869	$92,389	113.0	6.8
200 Personnel Benefits	868,906	998,642	659,110	898,642	977,011	97.8	71.6
Sub-Total Salaries and Benefits	951,560	1,080,411	726,558	988,511	1,069,400	99.0	78.4
300 Supplies	3,763	5,382	333	5,382	5,382	100.0	0.4
400 Other Services and Charges	246,823	245,200	253,210	256,259	270,200	110.2	19.8
900 Interfund Payment for Services	20,682	21,037	15,778	21,037	18,803	89.4	1.4
Total Expenditures	$1,222,828	$1,352,030	$995,878	$1,271,189	$1,363,785	100.9	100.0

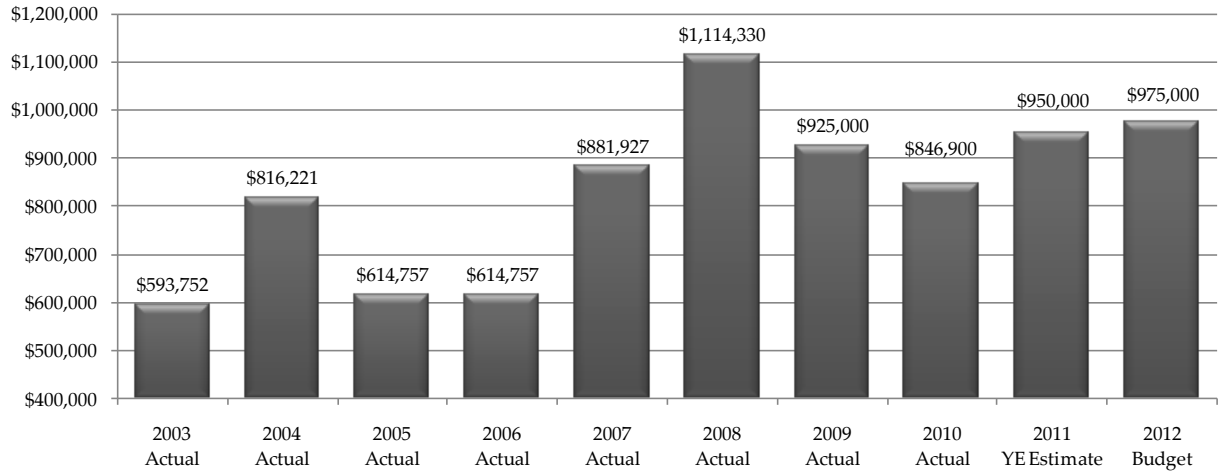
EXPLANATORY NARRATIVE

Service Unit 623 – Personnel

This service unit is used to pay for workers compensation administration and payments.

WORKERS' COMPENSATION BENEFITS PAID

Last Eight Years Actual Expenditures, 2011 Year-End Estimate and 2012 Budget



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

Account 200 Personnel Benefits - This line item also includes funding for industrial medical and time loss disability claims filed by employees.

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 430 Transportation/Training – This account, along with account 490, includes funding for the Safety and Health Committee.

Service Unit – 623 Personnel	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$82,654	$81,269	$60,097	$81,269	$83,439	102.7	102.7
120 Overtime	0	500	0	500	500	100.0	100.0
140 Retirement/Term Cashout	0	0	7,351	8,100	8,450	*	104.3
Total	82,654	81,769	67,448	89,869	92,389	113.0	102.8
200 Personnel Benefits	868,906	998,642	659,110	898,642	977,011	97.8	108.7
300 Supplies							
310 Office and Operating Supplies	3,686	4,982	333	4,982	4,982	100.0	100.0
350 Small Tools and Equipment	77	400	0	400	400	100.0	100.0
Total	3,763	5,382	333	5,382	5,382	100.0	100.0
400 Other Services and Charges							
410 Professional Services	186,095	176,500	193,847	191,500	201,500	114.2	105.2
430 Transportation / Training	0	1,600	0	1,600	1,600	100.0	100.0
460 Insurance	59,510	62,000	58,059	58,059	62,000	100.0	106.8
480 Repairs and Maintenance	287	500	236	500	500	100.0	100.0
490 Miscellaneous	930	4,600	1,067	4,600	4,600	100.0	100.0
Total	246,823	245,200	253,210	256,259	270,200	110.2	105.4
990 Interfund Admin Charges	20,682	21,037	15,778	21,037	18,803	89.4	89.4
Total Expenditures – Service Unit 623	$1,222,828	$1,352,030	$995,878	$1,271,189	$1,363,785	100.9	107.3

Service Unit 645 – Interfund Distribution

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

Service Unit 645 – Interfund Dist	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
360 Miscellaneous Revenues	$1,222,104	$1,108,008	$803,013	$1,113,600	$1,113,600	100.5	100.0

Service Unit 699 – General Revenues

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

Service Unit 699 – General Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$1,169,263	$1,184,406	$1,177,333	$1,177,333	$1,124,244	94.9	95.5
360 Miscellaneous Revenues	8,793	1,000	103,479	104,500	1,000	100.0	1.0
Total Revenues – Service Unit 699	$1,178,056	$1,185,406	$1,280,811	$1,281,833	$1,125,244	94.9	87.8

WELLNESS & EMPLOYEE ASSISTANCE – 516

GENERAL FUND

Interim City Manager ***Michael Morales***
Human Resources Manager ***Colleen Chapman***

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2011	2011	2011	2012	% Chng	% Chng
	2010	Amended	Actual	Estimated	Projected	From	From
Expenditure Summary By Service Unit	Actual	Budget	9/30/11	Year-End	Budget	2 to 5	4 to 5
655 Wellness Program	$34,298	$39,885	$14,775	$39,885	$60,000	150.4	150.4
656 Employee Assistance Program	29,598	40,000	15,156	24,000	32,000	80.0	133.3
Total Expenditures	$63,896	$79,885	$29,931	$63,885	$92,000	115.2	144.0
Revenue Summary By Service Unit							
645 Interfund Distribution	$68,303	$60,000	$0	$60,000	$60,000	100.0	100.0
Fund Balance							
Beginning Balance	$142,962	$122,869	$147,368	$147,368	$143,483	116.8	97.4
Revenues Less Expenditures	4,406	(19,885)	(29,931)	(3,885)	(32,000)	160.9	823.6
Ending Balance	$147,368	$102,984	$117,437	$143,483	$111,483	108.3	77.7

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
300 Supplies	$3,757	$8,300	$6,343	$7,700	$6,700	80.7	7.3
400 Other Services and Charges	54,026	66,585	23,588	49,585	65,300	98.1	71.0
600 Capital Outlays	6,113	5,000	0	6,600	20,000	400.0	21.7
Total Expenditures	$63,896	$79,885	$29,931	$63,885	$92,000	115.2	100.0

EXPANATORY NARRATIVE

Service Unit 645 – Interfund Distribution

This fund is supported by a transfer from operating funds of the City's portion of insurance premiums budgeted for unfilled / vacant positions. The increase in medical premiums in the past few years has warranted an increase in support to this fund. The insurance industry recognizes that an active wellness program is effective to improve the overall health of participants, which could positively affect future medical costs.

Service Unit 645 – Interfund Dist	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
360 Miscellaneous Revenues	$68,303	$60,000	$0	$60,000	$60,000	100.0	100.0

Service Unit 655 – Wellness Program

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

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

Service Unit 655 – Wellness Program	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
300 Supplies							
310 Office and Operating Supplies	$206	$2,600	$148	$1,000	$1,000	38.5	100.0
350 Small Tools and Equipment	3,551	5,000	6,196	6,000	5,000	100.0	83.3
Total	3,757	7,600	6,343	7,000	6,000	79.0	85.7

400 Other Services and Charges							
410 Professional Services	19,338	20,000	4,172	20,000	20,000	100.0	100.0
420 Communications	69	755	1	755	2,470	327.1	327.1
430 Transportation / Training	0	1,330	500	1,330	1,330	100.0	100.0
480 Repairs And Maintenance	1,110	0	0	0	5,000	*	*
490 Miscellaneous	3,911	5,200	3,759	4,200	5,200	100.0	123.8
Total	24,427	27,285	8,432	26,285	34,000	124.6	129.4
640 Machinery and Equipment	6,113	5,000	0	6,600	20,000	400.0	303.0
Total Expenditures – Service Unit 655	$34,298	$39,885	$14,775	$39,885	$60,000	150.4	150.4

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.

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.

Service Unit – 656 Emp. Assist Program	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
310 Office and Operating Supplies	$0	$700	$0	$700	$700	100.0	100.0
400 Other Services and Charges							
410 Professional Services	29,598	38,000	15,056	22,000	30,000	79.0	136.4
430 Transportation / Training	0	500	0	500	500	100.0	100.0
490 Miscellaneous	0	800	100	800	800	100.0	100.0
Total	29,598	39,300	15,156	23,300	31,300	79.6	134.3
Total Expenditures – Service Unit 656	$29,598	$40,000	$15,156	$24,000	$32,000	80.0	133.3

Service Unit 699 – Revenues

The beginning balance is the accumulated savings from prior year activity in the fund.

Service Unit – 699 General Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$142,962	$122,869	$147,368	$147,368	$143,483	116.8	97.4

PURCHASING – 019

GENERAL FUND

Interim City Manager ***Michael Morales***
Purchasing Manager ***Sue Ownby***

DEFINITION

This division consists of one service unit, Service Unit 632 – Purchasing. City/County Purchasing functions were merged November 1, 2009. 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. There is a policy issue for 2012 to add one Buyer and delete the temporary DAII position.

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/County 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 STATICS

City	2010 Actual	2011 Amended Budget	2012 Proposed Budget
Bid Processes Averted YTD (utilizing interlocal agreements, State contracts and sole source procurements)	33	50	50
Formal Sealed Bids Processed (over $25,000)	26	34	32
Written & Informal Quotes Processed ($7,500 to $25,000)	64	60	60
# Units Surplus Disposed of/ Gross Revenues	326/$37,387	412/$125,699	350/$50,000
Dollar Value of Purchase Orders Processed	$13,730,070	$23,711,366	$15,000,000
Dollar Value of Tenure Contracts Administered(1)	$10,698,271	$6,199,309	$11,000,000
Total Dollar Value of Contractual Responsibility	$24,428,342	$29,910,675	$26,000,000
County			
Bid Processes Averted YTD (utilizing interlocal agreements, State contracts and sole source procurements)	26	30	50
Formal Sealed Bids Processed (over $25,000)	20	13	25
Written & Informal Quotes Processed ($5,000 to $25,000)	42	24	35
Dollar Value of Purchase Orders Processed	$4,063,726	$5,519,910	$6,500,000
Dollar Value of Tenure Contracts Administered(1)	$7,152,745	$9,583,390	$11,000,000
Total Dollar Value of Contractual Responsibility	$11,216,471	$15,103,300	$17,500,000
Joint (both City and County)			
Formal Sealed Bids Processed (over $25,000)	n/a	12	15
Formal Sealed Written Quotes Processed ($5,000 to $25,000)	n/a	12	15
Dollar Value of Tenure Contracts Administered(1)	n/a	$5,253,560	$7,000,000
Total City/County Contractual Responsibility	**n/a**	**$50,267,535**	**$50,500,000**

(1) 146 City/County/Joint Contracts Administered 2011

AUTHORIZED PERSONNEL

Class Code	Position Title	2010 Actual	2011 Amended Budget	2012 Proposed Budget
1232	City/County Procurement Manager	1.00	1.00	1.00
2231	Buyer I	1.00	1.00	2.00
2233	Purchasing Assistant	1.00	1.00	1.00
2234	Buyer II	1.00	1.00	1.00
11805	Senior Buyer	1.00	1.00	1.00
Total Personnel		**5.00**	**5.00**	**6.00**

(1) Buyer I position added in 2012 (see Policy Issue)

BUDGET SUMMARY

Dept 019 Purchasing Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
632 Purchasing	$415,042	$452,835	$325,056	$452,835	$527,535	116.5	116.5

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$301,206	$327,460	$237,727	$327,460	$366,739	112.0	69.5
200 Personnel Benefits	84,750	90,430	67,453	90,430	120,600	133.4	22.9
Sub-Total Salaries and Benefits	385,956	417,889	305,180	417,889	487,340	116.6	92.4
300 Supplies	14,043	11,500	5,795	11,500	11,500	100.0	2.2
400 Other Services and Charges	15,043	23,445	14,081	23,445	28,695	122.4	5.4
Total Expenditures	$415,042	$452,835	$325,056	$452,835	$527,535	116.5	100.0

EXPLANATORY NARRATIVE

Service Unit 632 – Purchasing

The 2011 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. For the first two years, the County agreed to compensate the city for 50% of their annual budget. For 2012, the County has approved a new allocation to 57% County, 43% City, which includes the increased salary cost to add one Buyer and delete the temporary Department Assistant. Revenues consist of Yakima County's 57% (County)/43% (City) split, per the Interlocal Agreement that merged the two purchasing functions. The Agreement will be modified to reflect the increased costs to the County in November, 2011. For 2012, actual staff time for projects will be tracked and charged back to County departments, so allocations will be adjusted accordingly in 2013.

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 Senior Buyer maintains her CPPB certification. The Buyer II will take her CPPB test October, 2011. The Buyer I will take her CPPB test May, 2012. Maintaining these certifications requires continuing professional education points each year and is a requirement of their respective jobs. An additional $2,500 was added for one time only in 2012, to have staff intermittently attend the National Institute of Governmental Purchasing's Annual Forum. This is only the 2nd time the National Forum has been in the Pacific Northwest in over 25 years. The forum presents an excellent opportunity for staff to attend over 200 workshops that are relevant to City/County Purchasing operations. Staff will also be volunteering while attending to defray registration costs.

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

Service Unit 632 – Purchasing	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
110 Salaries And Wages	$301,206	$327,460	$237,727	$327,460	$366,739	112.0	112.0
200 Personnel Benefits	84,750	90,430	67,453	90,430	120,600	133.4	133.4
300 Supplies							
310 Office And Operating Supplies	9,695	7,000	3,980	7,000	7,000	100.0	100.0
350 Small Tools And Equipment	4,348	4,500	1,814	4,500	4,500	100.0	100.0
Total	14,043	11,500	5,795	11,500	11,500	100.0	100.0
400 Other Services And Charges							
420 Communications	3,572	4,420	2,977	4,420	5,070	114.7	114.7
430 Transportation / Training	3,073	4,825	1,422	4,825	7,325	151.8	151.8
440 Advertising	980	500	989	500	1,000	200.0	200.0
480 Repairs And Maintenance	313	1,000	506	1,000	1,000	100.0	100.0
490 Miscellaneous	7,105	12,700	8,188	12,700	14,300	112.6	112.6
Total	15,043	23,445	14,081	23,445	28,695	122.4	122.4
Total Expenditures – Service Unit 632	$415,042	$452,835	$325,056	$452,835	$527,535	116.5	116.5
Revenues							
330 Intergovernmental Revenues	$210,282	$225,000	$151,170	$225,239	$298,572	132.7	132.6

COMMUNITY RELATIONS – 125

Interim City Manager ***Michael Morales***
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 better opportunities for community involvement in the development and implementation of City policy and services.

   In 2011, the City enhanced its use of social media through increased postings on both the official City Facebook page and the official City Twitter site. 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 seven years ago. The program continues to adapt to the evolving community relations needs of the City and appropriate adjustments in the allocation of resources are made accordingly.

2. Operation of two cable television channels: 1) YCTV (Charter Cable channel 21), and 2) Y-PAC (Charter Cable channel 22).

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

   Two staff members, the Municipal Producer and the Community Programming Assistant, primarily focus on producing public affairs programming for Y-PAC. Division staff also advises 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 seven 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

Community Relations Division	2010 Actual	2011 Amended Budget
YCTV community programming[1]	101 programs -42.25 hours	108 programs – 47.5 hours
"Imported" Programming[2]	165 programs – 132.75 hours	173 programs – 131.25 hours
Production Equipment (cameras, misc, etc.) Used by YCTV producers[3]	117 hours per week	125 hours per week
Editing Equipment Use by YCTV producers[4]	77 hours per week	84 hours per week
YCTV Producers Trained[5]	29	35
YPAC Programming[6]	314 programs – 387.35 hours	322 programs – 385.5 hours
Program Sales Revenue[7]	$563	$470

(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 2010 with January through September 2011.

AUTHORIZED PERSONNEL

Class Code	Position Title	2010 Actual	2011 Amended Budget	2012 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) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
428 Capital Improvement	$30,057	$39,000	$6,274	$39,000	$39,000	100.0	100.0
434 Cable Communications	480,223	610,454	342,144	610,467	509,554	83.5	83.5
612 Community Relations	2,851	7,500	303	6,000	46,000	613.3	766.7
Total Expenditures	$513,131	$656,954	$348,721	$655,467	$594,554	90.5	90.7
Revenue Summary By Service Unit							
434 Cable Communications	$521,486	$474,950	$393,153	$495,150	$494,950	104.2	100.0
699 General Revenues	500	0	0	0	0	*	*
Total Revenues	$521,986	$474,950	$393,153	$495,150	$494,950	104.2	100.0
Fund Balance							
Beginning Balance	$893,104	$818,106	$901,959	$901,959	$741,642	90.7	82.2
Revenues Less Expenditures	8,855	(182,004)	44,432	(160,317)	(99,604)	54.7	62.1
Ending Balance	$901,959	$636,102	$946,391	$741,642	$642,038	100.9	86.6

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$301,033	$302,791	$220,746	$302,791	$288,983	95.4	48.6
200 Personnel Benefits	88,234	88,265	67,213	88,265	97,516	110.5	16.4
Sub-Total Salaries and Benefits	389,267	391,056	287,958	391,056	386,499	98.8	65.0
300 Supplies	16,771	54,162	14,055	53,175	54,203	100.1	9.1
400 Other Services and Charges	29,570	44,735	19,411	44,235	83,617	186.9	14.1
600 Capital Outlays	42,392	132,000	0	132,000	37,000	28.0	6.2
900 Interfund Payment for Services	35,131	35,001	27,297	35,001	33,235	95.0	5.6
Total Expenditures	$513,131	$656,954	$348,721	$655,467	$594,554	90.5	100.0

EXPLANATORY NARRATIVE

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 three years (2012 - 2014) of the Charter Communications franchise agreement, during which no Grant payments will be received.

CAPITAL OUTLAY

Item	Cost	Funding Source	Justification
Y-PAC acquisition gear (cameras, microphones, cords, etc.)	$7,000	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.)	5,000	Franchise Fees	Improve quality and versatility of equipment used by community producers in the production of YCTV programming.
YCTV / Y-PAC facility Studio "A" lighting upgrade	15,000	Franchise Fees	Studio "A" lighting fixtures currently in use range in age from 5 to 22 years. Replacing outdated lighting fixtures in Studio "A" with modern fluorescent fixtures will improve both video quality and safety.
YCTV/Y-PAC facility Studio "A" camera pedestal upgrade	20,000	Franchise Fees & Access Television Facilities & Equipment Grant	Studio "A" camera pedestals currently in use range in age from 17 to 23 years. Upgrading the three camera pedestals will improve overall production quality in Studio "A".
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.
Editing suite upgrade	5,000	Access Television Facilities and Equipment Grant	Additional software and hardware upgrades are required in order to maximize the capabilities of the three YCTV / YPAC editing suites currently in operation.
YCTV/Y-PAC Facility Upgrade	15,000	Access Television Facilities and Equipment Grant	In 2011, YCTV/Y-PAC facility interior walls were repainted for the first time since the facility opened 13 years ago. In 2012, additional planned upgrades include replacement of aging flooring, upgrade of kitchen fixtures, and exterior painting.
Ancillary YCTV / Y-PAC 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 Y-PAC productions continues, ancillary gear also needs to be replaced so as to be compatible with digital equipment.
Service Units 428 and 434	**$84,000**		

Service Unit 428 – Capital Impr	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
350 Small Tools and Equipment	$8,467	$25,000	$6,274	$25,000	$25,000	100.0	100.0
480 Repairs And Maintenance	394	2,000	0	2,000	2,000	100.0	100.0
640 Machinery and Equipment	21,196	12,000	0	12,000	12,000	100.0	100.0
Total Expenditures – Service Unit 428	$30,057	$39,000	$6,274	$39,000	$39,000	100.0	100.0

Service Unit 434 – Cable Communications

The purpose of this service unit is to plan, direct, administer and support the operations of the department. 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.

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

Account 630 Improvements Other Than Buildings – This account is used for communications equipment utilized by other City divisions and departments. In 2011, $100,000 was budgeted in this account to fund a portion of the City's contribution toward the cost of the Integrated Public Safety System ("IPSS").

Service Unit 434 – Cable Comm.	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$300,781	$301,791	$217,045	$301,791	$287,911	95.4	95.4
120 Overtime	252	1,000	0	1,000	1,000	100.0	100.0
130 Special Pay	0	0	992	0	72	*	*
140 Retirement/Term Cashout	0	0	2,708	0	0	*	*
Total	301,033	302,791	220,746	302,791	288,983	95.4	95.4
200 Personnel Benefits	88,234	88,265	67,213	88,265	97,516	110.5	110.5
300 Supplies							
310 Office and Operating Supplies	1,087	1,750	498	1,750	1,750	100.0	100.0
320 Fuel Consumed	311	412	259	425	453	110.0	106.6
350 Small Tools and Equipment	6,163	25,000	7,024	25,000	25,000	100.0	100.0
Total	7,561	27,162	7,781	27,175	27,203	100.2	100.1
400 Other Services and Charges							
420 Communications	1,800	2,258	1,268	2,258	2,630	116.5	116.5
430 Transportation / Training	55	1,634	280	1,634	1,634	100.0	100.0
440 Advertising	0	500	0	500	500	100.0	100.0
450 Operating Rentals and Leases	17,033	17,072	12,675	17,072	17,072	100.0	100.0
470 Public Utility Services	5,241	7,221	3,337	7,221	7,231	100.1	100.1
480 Repairs and Maintenance	1,649	5,000	625	5,000	5,000	100.0	100.0
490 Miscellaneous	1,289	3,550	923	3,550	3,550	100.0	100.0
Total	27,067	37,235	19,108	37,235	37,617	101.0	101.0

600 Capital Outlays							
630 Improvements Other Than Bldg	0	100,000	0	100,000	5,000	5.0	5.0
640 Machinery and Equipment	21,196	20,000	0	20,000	20,000	100.0	100.0
Total	21,196	120,000	0	120,000	25,000	20.8	20.8
900 Interfund Payment for Services							
950 Interfund Opt Rental & Leases	2,843	4,012	3,007	4,012	2,565	63.9	63.9
960 Interfund Insurance Services	4,077	4,199	4,199	4,199	4,619	110.0	110.0
990 Interfund Admin Charges	28,211	26,790	20,091	26,790	26,051	97.2	97.2
Total	35,131	35,001	27,297	35,001	33,235	95.0	95.0
Total Expenditures – Service Unit 434	$480,223	$610,454	$342,144	$610,467	$509,554	83.5	83.5
Revenues							
310 Taxes	$507,090	$460,000	$382,483	$480,000	$480,000	104.4	100.0
360 Miscellaneous Revenues	14,396	14,950	10,670	15,150	14,950	100.0	98.7
Total Revenues – Service Unit 434	$521,486	$474,950	$393,153	$495,150	$494,950	104.2	100.0

Service Unit 612 – Community Relations

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

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.

Service Unit 612 – Comm. Relations	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
310 Office and Operating Supplies	$742	$2,000	$0	$1,000	$2,000	100.0	200.0
400 Other Services and Charges							
410 Professional Services	1	1,500	0	1,000	40,000	2666.7	4000.0
440 Advertising	1,996	2,000	0	2,000	2,000	100.0	100.0
450 Operating Rentals and Leases	0	1,000	0	1,000	1,000	100.0	100.0
490 Miscellaneous	113	1,000	303	1,000	1,000	100.0	100.0
Total	2,110	5,500	303	5,000	44,000	800.0	880.0
Total Expenditures – Service Unit 612	$2,851	$7,500	$303	$6,000	$46,000	613.3	766.7

Service Unit 699 – General 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 from 1994 to 2009 in the form of Access Television Facilities and Equipment Grant payments 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. In 2011, $100,000 in Community Relations reserve funds was allocated to pay a portion of the City's contribution toward the cost of the Integrated Public Safety System ("IPSS").

Service Unit 699 – General Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$893,104	$818,106	$901,959	$901,959	$741,642	90.7	82.2
360 Miscellaneous Revenues	500	0	0	0	0	*	*
Total Revenues – Service Unit 699	$893,604	$818,106	$901,959	$901,959	$741,642	90.7	82.2

WASTEWATER OPERATING FUND – 473

Interim City Manager ***Michael Morales***
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 of Yakima owns and operates wastewater treatment and collection facilities serving a population of nearly 120,000 which includes the City of Yakima, City of Union Gap, Terrace Heights Sewer District (with the City of Moxee), and areas of Yakima County (outside City limits) through a 4-Party Agreement. The performance criteria for this operation are in accordance with the City's National Pollutant Discharge Elimination System (NPDES) permit issued by the Washington State Department of Ecology (Ecology).

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. Wastewater staff is currently updating its Facility Plan to incorporate many regulatory and environmental issues not identified within the 2004 Facility Plan. The City of Yakima is responsible for securing adequate collection, treatment and administrative programs to meet wastewater obligations. As such, continued investment into the system is required. The City's financing options include loans, bonds, or cash funded through system users.

Construction costs will impact our ability to finance all of the capital improvements projects (CIP). Over ninety percent (90%) of the projects identified since the 2004 Facility Plan are mandated renewal or regulatory projects as outlined in our NPDES permit with Ecology. The updated Facility Plan will also address new regulatory and environmental issues on the horizon. New issues include the Total Maximum Daily Load (TMDL) Study to be conducted by Ecology on the Yakima River to reduce the loading of both phosphorous and nitrogen and the Gap-to-Gap Levee Set Back Project. This project will have a direct impact on the City's ability to continue discharging up to 13 million gallons of treated effluent to the river each day. Staff continues its due diligence in addressing different alternatives and a comprehensive approach to both of these issues.

A rate study consisting of a ten-year review of the Wastewater Division's regulatory requirements for both the WWTP and the sanitary sewer collection system was conducted by FCS Group. Its purpose was to examine the adequacy of our charges, propose a limited number of policy changes which will affect cost allocations (subsidies), recommend changes to the connection charge program for ease of implementation, and put forth rate recommendations for a series of charges necessary to comply with the maintenance, program and capital needs of the division.

The 2012 Budget provides for staffing levels and equipment adjustments consistent with the adopted Mandated 2004 Wastewater Facility Plan and continues implementation of Facility Plan requirements. The 2012 Budget is dependent upon proposals from the recent rate study.

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

- Wastewater Rates for 2012 – 2014
- Wastewater Connection Charge Revision

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 slowdown of new development. These revenues are received into the 2012 Operating Budget Fund 473, and then transferred to capital funds 476 and 478.

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	2010 Actual	2011 Amended Budget	2012 Proposed Budget
Million Gallons/Yr. Pumped			
Yakima	474.4	475	475
Union Gap	177.26	180	180
Total Million Gallons/Yr. Pumped	651.66	655	655
Pumping Costs	$84,679	$79,822	$80,962
Cost Per Million Gallons Pumped	$130	$122	$124
Debt Service and Coverage	$0.00	$0.00	$0.00

Wastewater Treatment	2010 Actual	2011 Amended Budget	2012 Proposed Budget
Billion Gallons/Yr. Treated	3.60	3.60	3.60
Laboratory Tests/Month	1,380	1,400	1,400
Permitted Hydraulic Capacity (average day peak month)	21.50	21.50	21.50
Average Day Peak Month	11.96	11.96	11.96
Percent of Permit Capacity	56	56	56
Peak Day	13.72	13.72	13.72
Pounds of Organic Pollutants Treated (BOD)	10,531,175	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	39,297	39,500	39,500
Percent of Permit Capacity	74	74	74
Pounds of Total Suspended Solids (TSS)	8,524,025	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	25,096	25,100	25,100
Percent of Permit Capacity	65	65	65
Biosolids (Dry Tons)	1,723	1,750	1,750
Treatment Costs	$5,279,108	$6,196,251	$6,130,098
Total Facility Debt Service & Cash Contribution for Capital	$3,121,988	$3,114,707	$2,843,126
Capital Projects			
Flow Treated (mg)	3,561	3,600	3,600
Cost Per Million Gallons Treated(1)	$2,359	$2,586	$2,493

(1) Total Cost per Million Gallons Treated includes actual treatment costs plus Debt Service, Cash Contributions for Capital Projects, and Reserve Contribution Determination. In 2010, 1¢ of Operations and Maintenance Resources treated 4.68 gallons of wastewater.

AUTHORIZED PERSONNEL

Class Code	Position Title	2010 Actual	2011 Amended Budget	2012 Proposed Budget
1272	Wastewater Manager	1.00	1.00	1.00
4240	Instrument Technician	1.00	1.00	1.00
7123	Department Assistant III(1)	2.00	2.00	1.50
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	0.00	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

Class Code	Position Title	2010 Actual	2011 Amended Budget	2012 Proposed Budget
11102	Utility Engineer	3.00	3.00	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(2)		**69.50**	**69.50**	**69.00**

(1) Position downgraded from full-time to part-time in 2012.
(2) Wastewater funds 2.16 FTE's in Engineering (041), .55 FTE in Codes (022), and .4 FTE in Water (474). About 7.165 FTE's are funded by Stormwater.

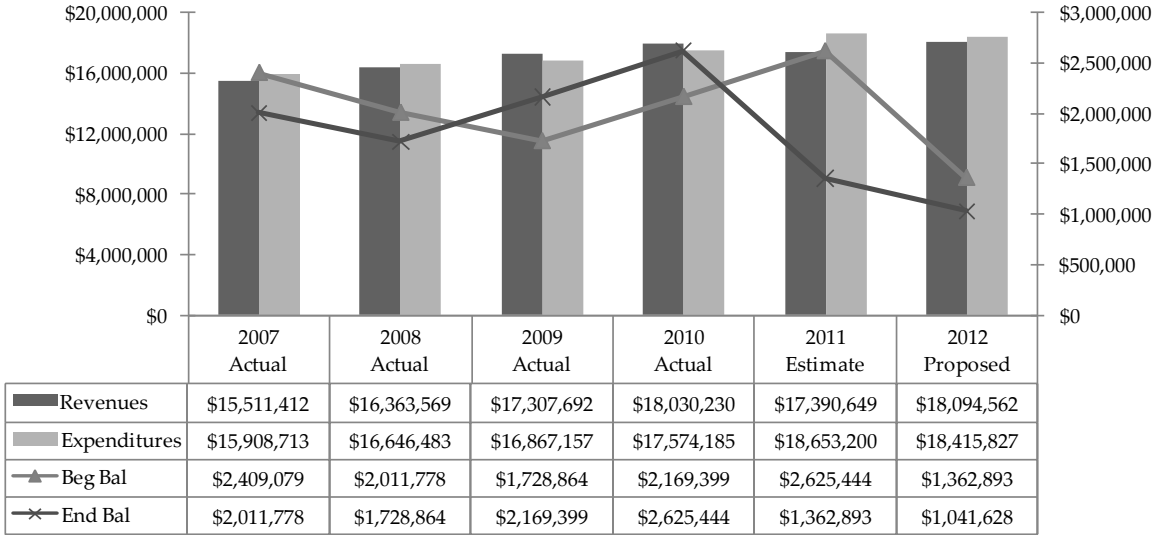
BUDGET SUMMARY

Dept 473 Sewer Operating Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
211 Wastewater Collection	$4,976,515	$5,368,177	$3,694,893	$5,202,239	$6,469,142	120.5	124.4
215 Rudkin Road	84,679	79,810	59,487	79,822	81,160	101.7	101.7
232 Wastewater Treatment	5,279,108	5,805,794	4,050,351	6,063,558	6,292,631	108.4	103.8
233 Wastewater Pretreatment	795,186	849,818	612,597	855,023	876,076	103.1	102.5
645 Interfund Distribution	6,438,697	6,727,305	5,510,120	6,452,557	5,695,976	84.7	88.3
Total Expenditures	$17,574,185	$18,830,905	$13,927,447	$18,653,200	$19,414,985	103.1	104.1
Revenue Summary By Service Unit							
211 Wastewater Collection	$14,400,063	$13,997,940	$10,167,502	$13,988,017	$15,500,926	110.7	110.8
215 Rudkin Road	12,940	23,800	25,853	23,800	23,800	100.0	100.0
218 Capital Improvement	766,157	550,000	266,875	350,000	350,000	63.6	100.0
232 Wastewater Treatment	1,910,613	2,143,593	1,128,205	2,121,593	2,211,593	103.2	104.2
233 Wastewater Pretreatment	677,387	672,000	571,221	672,000	695,530	103.5	103.5
645 Interfund Distribution	238,641	232,939	182,939	232,939	232,939	100.0	100.0
699 General Revenues	24,430	2,700	4,941	2,300	1,200	44.4	52.2
Total Revenues	$18,030,230	$17,622,972	$12,347,537	$17,390,649	$19,015,988	107.9	109.4
Fund Balance							
Beginning Balance	$2,169,399	$2,560,469	$2,625,444	$2,625,444	$1,362,894	53.2	51.9
Revenues Less Expenditures	456,045	(1,207,932)	(1,579,910)	(1,262,550)	(398,996)	33.0	31.6
Ending Balance	$2,625,444	$1,352,537	$1,045,534	$1,362,894	$963,897	71.3	70.7

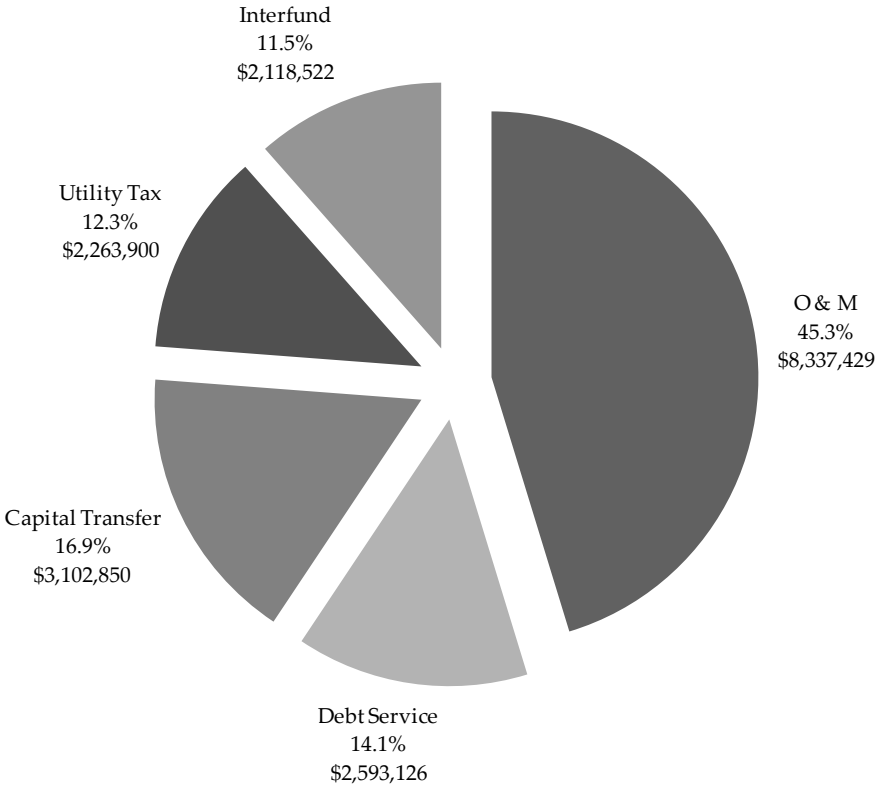
Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$3,533,490	$3,890,218	$2,767,891	$3,779,539	$3,833,318	98.5	19.7
200 Personnel Benefits	1,170,307	1,299,936	893,500	1,297,018	1,414,610	108.8	7.3
Sub-Total Salaries and Benefits	4,703,796	5,190,153	3,661,391	5,076,557	5,247,927	101.1	27.0
300 Supplies	590,058	643,880	457,692	709,939	720,500	111.9	3.7
400 Other Services and Charges	1,104,295	1,224,073	747,910	1,545,253	1,570,398	128.3	8.1
500 Intergov't Svcs / Other Interfund	8,111,525	8,262,555	6,373,716	8,048,555	8,492,687	102.8	43.7
600 Capital Outlays	21,716	265,000	3,805	135,000	155,000	58.5	0.8
700 Debt Service	822,514	906,850	795,356	812,102	806,615	89.0	4.2
900 Interfund Payment for Services	2,220,281	2,338,394	1,887,577	2,325,794	2,421,858	103.6	12.5
Total Expenditures	$17,574,185	$18,830,905	$13,927,447	$18,653,200	$19,414,985	103.1	100.0

EXPLANATORY NARRATIVE

WASTEWATER OPERATING FUND FINANCIAL DATA



WASTEWATER OPERATING FUND
2012 budget – $18,415,827



Service Unit 211 – Wastewater Collection
The tasks assigned to collection system personnel include: cleaning and maintaining over 336.7 miles of sanitary wastewater lines, maintaining 10 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. Inside City and Outside City operating revenues generate the revenues for service unit 211.

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 decreasing 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 August 2011, staff cleaned a total of 641,452 feet of pipe (hydro cleaned 580,373 ft., rodded 61,079 ft.). Staff underachieved the "minimum" number of feet of pipe for the year due to obligations required in meeting stormwater compliance issues.

Another important function of the Collection Crew is to respond to emergency call-outs after-hours. Thus far during 2011, 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. This was the same number reported in 2010. In addition, crews responded to 19 emergency call outs this year that were determined to be the customer's responsibility, all of which were caused by plugged laterals. The continued efforts of the Collection Crews' preventative maintenance program on the sanitary sewer lines continue to limit the number of emergency call-outs.

Other duties include assisting neighboring Wastewater districts and contractors, TV inspection of the existing collection system and of new developer construction, and locating stubs. About 57,051 lineal feet of pipe has been Tv'ed in 2011 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, 4,347 feet has been Tv'ed for new construction inspections, 5,382 feet for stormwater drainage, and 2,001 for irrigation. Observation's reported for repair:

- Broken pipe 22
- Cracked pipe 128
- Manhole (inflow and infiltration issue) 1

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 quite effective in reducing infiltration. No such projects were scheduled or conducted in 2011. However, the following manhole rehabilitation work was completed:

- Locate and raised 27
- Channel work 10
- Replace w/ locking lid & ring 8
- Replace lid only 3

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

Account 3GC Pipe Preservation Supplies – 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 440 Advertising – This line item provides for advertising required by the State Environmental Policy Act, bid announcements, permits, and other required notices.

Service Unit 211 – WW Collection	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % From 2 to 5	(7) % From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$1,087,250	$1,283,449	$818,307	$1,122,411	$1,241,179	96.7	110.6
120 Overtime	3,960	12,000	3,127	12,000	12,000	100.0	100.0
130 Special Pay	5,108	7,396	3,844	8,000	8,327	112.6	104.1
140 Retirement / Term Cashout	33,724	22,714	55,572	68,566	0	0.0	0.0
Total	1,130,042	1,325,559	880,849	1,210,977	1,261,505	95.2	104.2
200 Personnel Benefits							
200 Personnel Benefits	381,612	451,880	287,725	455,725	483,664	107.0	106.1
280 Clothing and Miscellaneous	2,029	1,500	1,312	2,500	2,500	166.7	100.0
Total	383,641	453,380	289,037	458,225	486,164	107.2	106.1
300 Supplies							
310 Office and Operating Supplies	30,140	50,000	26,912	50,000	50,000	100.0	100.0
320 Fuel Consumed	36,043	41,200	46,352	53,000	53,000	128.6	100.0
350 Small Tools and Equipment	524	2,500	920	2,500	2,500	100.0	100.0
3G0 Grouting Chemicals	4,015	20,000	0	10,000	20,000	100.0	200.0
Total	70,722	113,700	74,183	115,500	125,500	110.4	108.7
400 Other Services and Charges							
410 Professional Services	4,841	6,000	1,440	8,500	8,500	141.7	100.0
420 Communications	4,990	7,162	3,892	5,861	5,035	70.3	85.9
430 Transportation / Training	1,076	1,800	1,285	1,800	1,800	100.0	100.0
440 Advertising	298	300	265	300	300	100.0	100.0
450 Operating Rentals and Leases	0	2,000	0	2,000	2,000	100.0	100.0
470 Public Utility Services	23,932	35,807	16,032	35,807	36,000	100.5	100.5
480 Repairs and Maintenance	5,467	16,000	3,683	10,000	16,000	100.0	160.0
490 Miscellaneous	3,094	5,900	1,983	5,900	5,900	100.0	100.0
Total	43,697	74,969	28,582	70,168	75,535	100.8	107.7
500 Intergovernmental Services							
530 State / County Taxes and	135,032	113,000	79,220	116,000	132,900	117.6	114.6
540 Interfund Taxes and	2,066,240	2,025,000	1,375,819	1,981,000	3,086,426	152.4	155.8
Total	2,201,272	2,138,000	1,455,039	2,097,000	3,219,326	150.6	153.5
640 Machinery and Equipment	21,716	50,000	3,805	50,000	50,000	100.0	100.0
900 Interfund Payment for Services							
950 Interfund Opt Rental and Leases	180,684	194,708	146,597	194,708	184,450	94.7	94.7
960 Interfund Insurance Services	344,361	348,279	348,279	348,279	383,107	110.0	110.0
990 Interfund Admin Charges	600,380	669,582	468,522	657,382	683,554	102.1	104.0
Total	1,125,425	1,212,569	963,398	1,200,369	1,251,111	103.2	104.2
Total Expenditures – Service Unit 211	$4,976,515	$5,368,177	$3,694,893	$5,202,239	$6,469,142	120.5	124.4
Revenues							
340 Charges for Good and Services	$14,251,804	$13,879,000	$10,041,021	$13,869,077	$15,490,426	111.6	111.7
360 Miscellaneous Revenues	148,258	118,940	126,481	118,940	10,500	8.8	8.8
Total Revenues – Service Unit 211	$14,400,063	$13,997,940	$10,167,502	$13,988,017	$15,500,926	110.7	110.8

Service Unit 215 – Rudkin Road Pump Station

Through August 2011, total flow at Rudkin Road is down 4.6% from last year. For budget purposes, the Wastewater Division projects no change for total flow from 2011 to 2012. 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 42.3%, and in Union Gap 57.7%). There is currently no active debt service at the Rudkin Road Lift Station (See 473 Revenue Chart in general narrative section at beginning.)

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

Service Unit 215 – Rudkin Rd Pump	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$17,298	$17,989	$12,605	$17,989	$17,650	98.1	98.1
120 Overtime	1,011	1,600	824	1,600	1,600	100.0	100.0
140 Retirement/Term Cashout	0	410	0	410	0	0.0	0.0
Total	18,309	19,998	13,428	19,998	19,250	96.3	96.3
200 Personnel Benefits	5,968	6,426	4,829	6,438	6,624	103.1	102.9
310 Office and Operating Supplies	4,304	2,500	3,905	2,500	2,500	100.0	100.0
400 Other Services and Charges							
420 Communications	0	0	0	0	117	*	*
470 Public Utility Services	17,534	19,974	10,962	19,974	20,026	100.3	100.3
480 Repairs and Maintenance	0	500	0	500	500	100.0	100.0
Total	17,534	20,474	10,962	20,474	20,643	100.8	100.8
900 Interfund Payment for Services							
950 Interfund Opt Rental & Leases	1,567	1,934	1,451	1,934	1,666	86.1	86.1
960 Interfund Insurance Services	22,987	14,215	14,215	14,215	15,637	110.0	110.0
990 Interfund Admin Charges	14,010	14,263	10,696	14,263	14,841	104.1	104.1
Total	38,564	30,412	26,362	30,412	32,144	105.7	105.7
Total Expenditures – Service Unit 215	$84,679	$79,810	$59,487	$79,822	$81,160	101.7	101.7
Revenues							
340 Charges For Good and Services	$12,940	$23,800	$25,853	$23,800	$23,800	100.0	100.0

Service Unit 218 – Capital Improvement / LID Revenue

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 218 – Cap Impr/LID Rev	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
370 Proprietary/Trust Gains & Other	$766,157	$550,000	$266,875	$350,000	$350,000	63.6	100.0

Service Unit 232 – Wastewater Treatment

Service Unit 232 includes the operation and maintenance costs of the Treatment Facility in the Wastewater Operating Fund (473). Approximately 3.7 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) and Stormwater. 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 2010, the average daily flow during the peak month (August) was 11.18 - mgd and the highest daily flow being 13.58 - mgd occurring on August 26th. It is too early to capture the 2011 average day peak month and the highest daily flow. However, we anticipate the trend to continue in 2012 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 continued reductions in both infiltration (groundwater leaking into Wastewaters) and inflow (illegal connections to Wastewater).

Through August 2011, total flow to the facility is up 1.3% from 2010. During this same time period both Biochemical Oxygen Demand (BOD) and Total Suspended Solids (TSS) levels have increased by 10.0%.

To help defer operational and capital project costs, the Wastewater Division is scheduled to install an anaerobic bio-reactor to treat high strength wastewater from local industrial fruit processors by 2013. By separating the high strength industrial loading from the rest of the domestic sanitary sewer, significant capacity is immediately restored for future users, while being able to treat both processes far more cost effectively; saving approximately $10,000,000 in operational and capital costs over the next ten-years as previously identified in the 2004 Facility Plan.

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 2010 actual, projected 2011, and estimated 2012 percent allocations are indicated on the following table.

	2010 Actual	2011 Projected	2012 Estimated
Million Gallons Treated (Total)	3,561	3,600	3,600
Yakima (%)	88.9	89.0	89.0
Union Gap (%)	5.0	5.0	5.0
Terrace Heights (%)	6.1	6.0	6.0
BOD Treated (lbs.) (Includes D.M.)	10,424,888	10,500,000	11,000,000
Yakima (%)	92.4	93	94
Union Gap (%)	3.86	4.0	3.5
Terrace Heights (%)	2.81	3.0	2.5
TSS Treated (lbs.) (Includes D.M.)	8,425,356	8,500,000	8,700,000
Yakima (%)	93.43	93.0	94.0
Union Gap (%)	2.81	3.0	2.5
Terrace Heights (%)	3.76	4.0	3.5

In addition to charges due to actual treatment costs, Union Gap and Terrace Heights share in paying for a portion of the treatment plant's Debt Service and Cash Contributions to pay for improvements made to the facility. The following table shows the 2010 actual cost distribution for each entity along with the total projected 2011 and estimated 2012 Debt service and Cash Contribution for Capital Improvement Projects.

SHARED DEBT SERVICE

	2011 Total	2012 Total	Yakima	Union Gap	Terrace Heights
Allocation, %			87.9%	8.1%	4.0%
Treatment Debt Service	$1,869,915	$1,400,000	$1,642,725	$151,680	$74,904
Treatment Cash Contribution	854,963	121,000	432,822	81,000	40,000
Total	$2,724,878	$1,521,000	$2,075,547	$232,680	$114,904

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.

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 3BI and 3CH 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 440 Advertising – This account provides funds for required legal (SEPA, SERP, Permits) and bidding notices.

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.

Service Unit 232 – WW Treatment	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$1,881,064	$1,971,427	$1,417,276	$1,939,762	$2,021,754	102.6	104.2
120 Overtime	63,092	65,000	42,901	65,000	65,000	100.0	100.0
130 Special Pay	0	0	0	0	36	*	*
140 Retirement/Term Cashout	8,090	45,079	76,720	76,720	0	0.0	0.0
Total	1,952,245	2,081,506	1,536,896	2,081,482	2,086,790	100.3	100.3
200 Personnel Benefits							
200 Personnel Benefits	637,077	682,719	487,269	675,827	750,343	109.9	111.0
280 Clothing and Miscellaneous	2,096	3,300	1,924	2,500	2,500	75.8	100.0
Total	639,173	686,019	489,193	678,327	752,843	109.7	111.0
300 Supplies							
310 Office and Operating Supplies	310,327	250,000	233,887	350,000	300,000	120.0	85.7
320 Fuel Consumed	26,074	30,900	9,261	22,000	27,000	87.4	122.7
350 Small Tools and Equipment	1,847	10,000	8,987	5,000	10,000	100.0	200.0
3B0 Bioxide Chemical	6,936	84,100	5,469	40,000	40,000	47.6	100.0
3C0 Chemicals	155,651	140,000	111,756	160,000	200,000	142.9	125.0
Total	500,834	515,000	369,360	577,000	577,000	112.0	100.0
400 Other Services and Charges							
410 Professional Services	54,512	35,000	40,720	72,500	57,500	164.3	79.3
420 Communications	13,902	16,231	12,684	16,896	17,334	106.8	102.6
430 Transportation / Training	7,042	6,000	5,341	6,000	6,000	100.0	100.0
440 Advertising	369	500	228	500	500	100.0	100.0
450 Operating Rentals and Leases	2,335	3,000	1,588	3,000	3,000	100.0	100.0
470 Public Utility Services	695,009	864,955	478,705	865,971	887,579	102.6	102.5
480 Repairs and Maintenance	143,153	50,000	93,369	350,000	350,000	700.0	100.0
490 Miscellaneous	13,229	28,500	18,383	23,000	28,500	100.0	123.9
4D0 DOE WW Discharge Permit Fee	74,599	85,700	38,580	78,500	85,700	100.0	109.2
Total	1,004,150	1,089,886	689,596	1,416,367	1,436,113	131.8	101.4
500 Intergovernmental Services							
530 State / County Taxes & Assess	204,298	210,000	128,860	217,000	250,100	119.1	115.3
550 Interfund Subsidies	0	0	0	0	35,000	*	*
Total	204,298	210,000	128,860	217,000	285,100	135.8	131.4
640 Machinery and Equipment	0	210,000	0	80,000	100,000	47.6	125.0
900 Interfund Payment for Services							
950 Interfund Opt Rental & Leases	100,110	117,925	88,444	117,925	104,890	89.0	89.0
960 Interfund Insurance Services	299,057	305,633	305,633	305,633	336,196	110.0	110.0
990 Interfund Admin Charges	579,240	589,825	442,369	589,825	613,699	104.1	104.1
Total	978,407	1,013,383	836,446	1,013,383	1,054,785	104.1	104.1
Total Expenditures – Service Unit 232	$5,279,108	$5,805,794	$4,050,351	$6,063,558	$6,292,631	108.4	103.8
Revenues							
340 Charges for Good And Services	$1,822,054	$2,058,216	$1,043,053	$2,036,216	$2,128,216	103.4	104.5
360 Miscellaneous Revenues	10,381	7,200	6,975	7,200	5,200	72.2	72.2
370 Proprietary / Trust Gains & Other	78,177	78,177	78,177	78,177	78,177	100.0	100.0
Total Revenues – Service Unit 232	$1,910,613	$2,143,593	$1,128,205	$2,121,593	$2,211,593	103.2	104.2

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 460 MIU's. In addition, the City performs monthly sampling and monitoring of wastewater from Union Gap and Terrace Heights. Year to date for 2011 the Pretreatment Program performed compliance inspections on 16 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 305 of the MIU's.

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 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/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.

A Local Limit Study was finalized 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 new local limits were approved by City Council and became effective on January 16, 2011.

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), and from Terrace Heights and Union Gap for sampling and testing performed.

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

Service Unit 233 – Pretreatment	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$431,814	$460,630	$336,146	$465,583	$464,272	100.8	99.7
120 Overtime	1,079	1,500	571	1,500	1,500	100.0	100.0
140 Retirement/Term Cashout	0	1,024	0	0	0	0.0	*
Total	432,893	463,154	336,717	467,083	465,772	100.6	99.7
200 Personnel Benefits							
200 Personnel Benefits	141,358	153,511	110,269	153,528	168,479	109.8	109.7
280 Clothing and Miscellaneous	$431,814	$460,630	$336,146	$465,583	$464,272	100.8	99.7
Total	141,524	154,111	110,442	154,028	168,979	109.7	109.7

300 Supplies							
310 Office and Operating Supplies	8,181	6,000	6,241	7,000	8,000	133.3	114.3
320 Fuel Consumed	6,017	6,180	4,003	7,439	7,000	113.3	94.1
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	14,198	12,680	10,245	14,939	15,500	122.2	103.8
400 Other Services and Charges							
410 Professional Services	34,301	30,000	15,047	30,000	30,000	100.0	100.0
420 Communications	1,744	2,994	1,284	2,994	2,857	95.4	95.4
430 Transportation / Training	0	1,000	0	1,000	1,000	100.0	100.0
440 Advertising	1,323	2,000	924	1,500	1,500	75.0	100.0
480 Repairs and Maintenance	0	750	0	750	750	100.0	100.0
490 Miscellaneous	1,546	2,000	1,513	2,000	2,000	100.0	100.0
Total	38,915	38,744	18,769	38,244	38,107	98.4	99.6
540 Interfund Taxes & Assessments	89,771	94,100	75,053	94,100	98,900	105.1	105.1
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 & Leases	12,035	13,134	9,852	13,134	12,330	93.9	93.9
960 Interfund Insurance Services	3,451	3,555	3,555	3,555	3,910	110.0	110.0
990 Interfund Admin Charges	62,399	65,341	47,965	64,941	67,578	103.4	104.1
Total	77,885	82,030	61,371	81,630	83,818	102.2	102.7
Total Expenditures – Service Unit 233	$795,186	$849,818	$612,597	$855,023	$876,076	103.1	102.5
Revenues							
320 Licenses and Permits	$677,387	$672,000	$571,221	$672,000	$695,530	103.5	103.5

Service Unit 645 – Interfund Distribution

The following table details the changes that have occurred in this account from 2010 through the proposed 2012 budget.

	2010 Actual	2011 Year-End Estimate	2012 Proposed Budget
Operating Transfer to Capital (476 / 478)	$2,315,000	$2,615,000	$2,500,000
Connection Charge Transfer (476 / 478)	766,000	350,000	350,000
Terrace Heights Debt Coverage Contribution(1) (478)	40,000	40,000	40,000
Union Gap Debt Coverage Contribution(1) (478)	63,846	81,000	81,000
Operating Transfer for Utility Services System(392)		120,000	
Wastewater Treatment Plant Reserve (472)	131,850	131,850	131,850
Total	$3,316,696	$3,337,850	$3,102,850

(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.

The City has received loans for projects which require yearly principal and interest payments from the annual revenue, which consist of residual equity and operating transfers. The following table details debt service:

	2010 Actual	2011 Year-End Estimate	2012 Proposed Budget	Maturity Date
Revenue Bonds				
2008 Wastewater/Water (refunding 1998)	$495,713	$499,769	$0	09/01/2011
2003 Wastewater Series A&B	1,346,645	1,348,707	1,347,457	11/01/2023
2008 Wastewater	414,613	411,613	413,413	11/01/2027
Intergovernmental Loans				
Sewer Collection System Improvements	63,274	62,966	62,349	7/01/2012
1994 Wastewater Facility Rehabilitation	176,473	175,621	173,917	7/01/2013
1994 Wastewater Collection System Improvement	42,739	42,535	42,126	7/01/2014
1995 Headworks/Digester Rehabilitation	172,360	171,544	169,910	7/01/2015
1995 King Street Collection System	12,328	12,269	12,153	7/01/2015
2001 Fruitvale Neighborhood Water Wastewater Project	82,088	81,894	81,507	7/01/2021
2005 River Road – 16th to 40th Ave	133,877	133,566	132,944	7/01/2025
2007 Ultra Violet Disinfection	132,092	131,707	131,709	7/01/2027
2005 Yakima County SIED loan	5702	0	0	6/01/2010
1992 Fruitvale Canal Wasteway Transfer	16,875	16,875	0	7/01/2011
1995 Fair Avenue Improvements Transfer	25,641	25,641	25,641	7/01/2015
Railroad Grade Separation Stormwater Loan	1,581	0	0	
2011 IW Reactor, Pump station & NE Power Distribution	0	0	0	9/01/2031
Total	$3,122,001	$3,114,707	2,593,126	

Service Unit 645 – Interfund Dist	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
500 Intergovernmental Services							
550 Interfund Subsidies	$4,703,821	$5,006,939	$4,551,248	$5,126,939	$4,392,720	87.7	85.7
560 Interfund Transfers	42,516	42,516	42,516	42,516	25,641	60.3	60.3
5C0 Connection Charge Transfers	766,000	650,000	0	350,000	350,000	53.9	100.0
5T0 Debt Cov. Transfer Terrace Hts.	40,000	40,000	40,000	40,000	40,000	100.0	100.0
5U0 Debt Cov. Transfer Union Gap	63,846	81,000	81,000	81,000	81,000	100.0	100.0
Total	5,616,183	5,820,455	4,714,764	5,640,455	4,889,361	84.0	86.7
780 Intergovernmental Loans	776,921	832,156	771,455	771,456	771,456	92.7	100.0
830 Debt Service – Ext Ltd – Interest	45,593	74,694	23,901	40,646	35,159	47.1	86.5
Total Expenditures – Service Unit 645	$6,438,697	$6,727,305	$5,510,120	$6,452,557	$5,695,976	84.7	88.3
Revenues							
360 Miscellaneous Revenues	$5,702	$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	150,000	200,000	200,000	100.0	100.0
Total Revenues – Service Unit 645	$238,641	$232,939	$182,939	$232,939	$232,939	100.0	100.0

Service Unit 699 – General Revenues

This service unit reflects the changes from prior year activity in the service unit, the contributions by Yakima, Union Gap, and Terrace Heights, and the sale of fixed assets and salvage.

Service Unit 699 – General Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$2,169,399	$2,560,469	$2,625,444	$2,625,444	$1,362,894	53.2	51.9
360 Miscellaneous Revenues	7,301	2,700	4,941	2,300	1,200	44.4	52.2
390 Other Financing Sources	17,129	0	0	0	0	*	*
Total Revenues – Service Unit 699	$2,193,829	$2,563,169	$2,630,385	$2,627,744	$1,364,094	53.2	51.9

WASTEWATER CAPITAL RESERVES – 472

Interim City Manager ***Michael Morales***
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 Fac. Cap. Res.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2011	2011	2011	2012	% Chng	% Chng
	2010	Amended	Actual	Estimated	Projected	From	From
Expenditure Summary By Service Unit	Actual	Budget	9/30/11	Year-End	Budget	2 to 5	4 to 5
218 Capital Improvement	$0	$50,000	$39,398	$50,000	$50,000	100.0	100.0
238 Capital Improvement	799	0	0	0	0	*	*
Total Expenditures	$799	$50,000	$39,398	$50,000	$50,000	100.0	100.0
Revenue Summary By Service Unit							
238 Capital Improvement	$18,790	$18,150	$15,905	$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	1,000	500	0	500	500	100.0	100.0
Total Revenues	$151,640	$150,500	$147,755	$150,500	$150,500	100.0	100.0
Fund Balance							
Beginning Balance	$477,175	$577,375	$628,016	$628,016	$728,516	126.2	116.0
Revenues Less Expenditures	150,841	100,500	108,357	100,500	100,500	100.0	100.0
Ending Balance	$628,016	$677,875	$736,373	$728,516	$829,016	122.3	113.8

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
400 Other Services and Charges	$0	$50,000	$39,398	$50,000	$50,000	100.0	100.0
600 Capital Outlays	799	0	0	0	0	*	0.0
Total Expenditures	$799	$50,000	$39,398	$50,000	$50,000	100.0	100.0

EXPLANATORY NARRATIVE

Service Unit 218 – Capital Improvement

This service unit is a contingency for major facility repairs, industrial coating, or minor equipment replacement.

Service Unit 218 – Capital Impr	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
480 Repairs and Maintenance	$0	$50,000	$39,398	$50,000	$50,000	100.0	100.0

Service Unit 238 – Capital Improvement

This account reflects the contribution from Terrace Heights and Union Gap to the Facility Reserve Fund in accordance with the 4-Party Agreement. See Capital Contribution under the 473 budget, Service Unit 232.

Service Unit - 238 Capital Improvement	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
650 Construction Projects	$799	$0	$0	$0	$0	*	*
Revenues							
340 Charges for Goods and Services	$18,790	$18,150	$15,905	$18,150	$18,150	100.0	100.0

Service Unit 645 – Interfund Distribution

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

	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 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

Service Unit 699 – General Revenues

This service unit reflects the changes from prior year activity in the service unit and the interest from investments.

	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$477,175	$577,375	$628,016	$628,016	$728,516	126.2	116.0
360 Miscellaneous Revenues	1,000	500	0	500	500	100.0	100.0
Total Revenues – Service Unit 699	$478,175	$577,875	$628,016	$628,516	$729,016	126.2	116.0

WASTEWATER COLLECTION SYSTEM PROJECT FUND – 476

Interim City Manager ***Michael Morales***
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) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
218 Capital Improvement	$467,928	$4,768,500	$356,860	$4,009,610	$3,800,000	79.7	94.8
Revenue Summary By Service Unit							
218 Capital Improvement	$1,557,350	$1,386,000	$1,136,000	$1,386,000	$2,850,000	205.6	205.6
Fund Balance							
Beginning Balance	$3,923,499	$4,039,449	$5,012,921	$5,012,921	$2,389,311	59.2	47.7
Revenues Less Expenditures	1,089,422	(3,382,500)	779,140	(2,623,610)	(950,000)	28.1	36.2
Ending Balance	$5,012,921	$656,949	$5,792,061	$2,389,311	$1,439,311	219.1	60.2

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
400 Other Services and Charges	$196,562	$450,000	$133,087	$450,000	$300,000	66.7	7.9
600 Capital Outlays	271,366	4,318,500	223,773	3,559,610	3,500,000	81.1	92.1
Total Expenditures	$467,928	$4,768,500	$356,860	$4,009,610	$3,800,000	79.7	100.0

EXPLANATORY NARRATIVE

Service Unit 218 – Capital Improvement

This account consists of the following projects:

Fund 476 – Sewer Construction	2012 Capital
Unassigned Improvements / Repairs	$500,000
Project 2228 Congdon Sewer Main	750,000
Improvements Other Than Buildings (LID City Participation)	100,000
Project 2261 Automated Meter Reading	1,000,000
Project 2329 Toscana Dev. Castlevale/Fechter	300,000
Project 1911 Sewer System Evaluation	300,000
Project 2264 Speedway / Race St. (Eng. Design/Construction)	700,000
Project 2263 Building – Dry Storage	150,000
Total Sewer Construction	$3,800,000

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.

Account 410 Professional Services – This account is used for Professional Services and unanticipated or unforeseen expenditures that might arise. The Sewer System Evaluation is included in this line item and is required under the City's permit.

Service Unit 218 – Capital Impr	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
400 Other Services And Charges							
410 Professional Services	$40,963	$300,000	$132,752	$300,000	$300,000	100.0	100.0
480 Repairs And Maintenance	155,600	150,000	335	150,000	0	0.0	0.0
Total	196,562	450,000	133,087	450,000	300,000	66.7	66.7
600 Capital Outlays							
620 Buildings	0	0	0	0	150,000	*	*
630 Improvements Other Than Bldg	0	100,000	0	100,000	100,000	100.0	100.0
640 Machinery and Equipment	0	265,000	0	265,000	1,000,000	377.4	377.4
650 Construction Projects	271,366	3,953,500	223,773	3,194,610	2,250,000	56.9	70.4
Total	271,366	4,318,500	223,773	3,559,610	3,500,000	81.1	98.3
Total Expenditures – Service Unit 218	$467,928	$4,768,500	$356,860	$4,009,610	$3,800,000	79.7	94.8
Revenues							
390 Other Financing Sources	$1,557,350	$1,386,000	$1,136,000	$1,386,000	$2,850,000	205.6	205.6

Service Unit 699 – General Revenues

The beginning balance reflects the changes from prior year activity in the service unit.

	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$3,923,499	$4,039,449	$5,012,921	$5,012,921	$2,389,311	59.2	47.7

WASTEWATER FACILITIES PROJECT FUND – 478

Interim City Manager ***Michael Morales***
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 2012 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.

An anaerobic bio-reactor to treat high strength wastewater from local industrial fruit processors is scheduled to be installed by 2013. Refer to Fund 473. This project will separate the high strength industrial loading from the rest of the domestic sanitary sewer; deferring approximately $10,000,000 in operational and capital costs over the next ten-years as previously identified in the 2004 Facility Plan.

The service units in this division are:

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

BUDGET SUMMARY

Dept 478 Wastewater Facility Project	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2011	2011	2011	2012	% Chng	% Chng
	2010	Amended	Actual	Estimated	Projected	From	From
Expenditure Summary By Service Unit	Actual	Budget	9/30/11	Year-End	Budget	2 to 5	4 to 5
238 Capital Improvement	$2,423,131	$13,800,879	$704,489	$9,383,879	$8,145,000	59.0	86.8
Revenue Summary By Service Unit							
238 Capital Improvement	$1,742,846	$14,000,000	$1,600,000	$11,458,414	$6,121,000	43.7	53.4
Fund Balance							
Beginning Balance	$3,822,845	$1,839,749	$3,142,560	$3,142,560	$5,217,095	283.6	166.0
Revenues Less Expenditures	(680,284)	199,121	895,511	2,074,535	(2,024,000)	(1016.5)	(97.6)
Ending Balance	$3,142,560	$2,038,870	$4,038,071	$5,217,095	$3,193,095	156.6	61.2

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
400 Other Services and Charges	$185,309	$622,000	$198,224	$625,000	$1,120,000	180.1	13.8
600 Capital Outlays	2,237,822	13,178,879	506,265	8,758,879	7,025,000	53.3	86.3
Total Expenditures	$2,423,131	$13,800,879	$704,489	$9,383,879	$8,145,000	59.0	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, revenue bonds, State Revolving Fund (SRF) loans, and/or Public Works Trust Fund (PWTF) loans and Terrace Heights / Union Gap local share of cash in accordance with the 4-Party Agreement.

Service Unit 238 – Capital Improvement

The 2011 project budget consists of the following:

Fund 478 – Wastewater Facility Project	2012 Capital Budget
Project 2254 Security Upgrades (2009 Policy Issue)	$100,000
Project 2305 Industrial Waste Anaerobic	2,000,000
Project 2307 Biogas Enhancements	3,000,000
Project 2308 Biosolids Improvements	1,500,000
Project 2326 Biosolids Screen	425,000
Total Wastewater Facility Project	$7,025,000

The revenue estimates consists of debt coverage participation from Union Gap and Terrace Heights in accordance with the 4-Party Agreement; Capital and Connection Charge transfers from the 473 Wastewater Operating Fund, revenue bonds, State Revolving Fund (SRF) loans, and/or Public Works Trust Fund (PWTF) loans.

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 cleanup plan participation, continuation of the Wastewater Comprehensive Plan update Project 2268 and professional services.

Fund 478 – Wastewater Facility Project	2012 Capital Budget
Professional Services	$10,000
Project 2267 NPDES/TMDL implementation	1,000,000
Project 2268 WW Comprehensive Plan Update	100,000
Project 2234 SR 24 Levy Setback	10,000
Total Professional Services	$1,120,000

Service Unit 238 – Capital Impr	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
410 Professional Services	$185,309	$622,000	$198,224	$625,000	$1,120,000	180.1	179.2
600 Capital Outlays							
620 Buildings	29,614	10,000	10,630	15,000	0	0.0	0.0
630 Improvements Other Than Bldg	524	100,000	18,617	100,000	100,000	100.0	100.0
640 Machinery And Equipment	0	50,000	0	50,000	0	0.0	0.0
650 Construction Projects	2,207,683	13,018,879	477,017	8,593,879	6,925,000	53.2	80.6
Total	2,237,822	13,178,879	506,265	8,758,879	7,025,000	53.3	80.2
Total Expenditures – Service Unit 238	$2,423,131	$13,800,879	$704,489	$9,383,879	$8,145,000	59.0	86.8
Revenues							
380 Nonrevenues	$0	$12,000,000	$0	$9,758,414	$6,000,000	50.0	61.5
390 Other Financing Sources	1,742,846	2,000,000	1,600,000	1,700,000	121,000	6.1	7.1
Total Revenues – Service Unit 238	$1,742,846	$14,000,000	$1,600,000	$11,458,414	$6,121,000	43.7	53.4

Service Unit 699 – General Revenues

The beginning balance reflects the changes from prior year activity in the service unit.

Service Unit – 699 General Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$3,822,845	$1,839,749	$3,142,560	$3,142,560	$5,217,095	283.6	166.0

STORMWATER – 441

Interim City Manager ***Michael Morales***
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
Per Intergovernmental Local Agreement, the City is a partner of the Regional Stormwater Policy Group (RSPG) along with lead agency Yakima County, and the Cities of Union Gap and Sunnyside. The RSPG has successfully demonstrated cost savings for the surrounding communities by addressing compliance activities required of the stormwater permit as an established coalition, rather than by each municipality addressing the same issues independently.

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 groundwater from the use of UIC wells, commonly known as drywells. Additional assessment, treatment and monitoring will also continue to increase in accordance with the City's next 5-year stormwater permit issued by the Department of Ecology (Ecology). These increased compliance activities will definitely have a larger impact on the Stormwater Program; directly affecting future stormwater utility rates for the community.

The City's current stormwater permit was originally scheduled to expire in February of 2012. However, Ecology has indicated that the issuance of the next 5-year permit will be delayed until approximately July of 2013. Due to the unknown compliance activity requirements of the delayed permit, the City will maintain the current annual rate of $43 per equivalent residential unit (ERU) established for 2011, to be extended for 2012 as well to comply with the Council's past directive to keep stormwater utility rates reflective of a "minimal compliance" program.

The service units in this division are:

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

AUTHORIZED PERSONNEL

For 2012, the total authorized personnel funded by this division is 9.615 FTE's. Wastewater Division employees perform the basic day-to-day operation of cleaning and assessing the existing stormwater system. They also provides 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 Surface Water Engineer provides review of private development applications and designs surface water projects for the City of Yakima's public projects, including addressing localized flooding issues. The remaining 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.

Class Code	Position Title	2010 Actual	2011 Amended Budget	2012 Proposed Budget
Wastewater				
1272	Wastewater Manager	0.15	0.15	0.15
7123	Department Assistant III	0.20	0.20	0.18
8313	WWTP Operator III	0.02	0.02	0.02
8321	Laboratory Technician	0.10	0.10	0.10
8322	Pretreatment Technician	0.25	0.25	0.25
8324	Environmental Compliance Specialist	0.05	0.05	0.05
8326	Laboratory Chemist	0.05	0.05	0.05
8732	Wastewater Maintenance Specialist II	4.00	3.75	3.75
8733	Wastewater Maintenance Crew Leader	2.25	1.25	1.25
11102	Utility Engineer	1.00	1.00	1.00
13201	WW Maintenance Supervisor	0.35	0.35	0.35
15104	Pretreatment Supervisor	0.02	0.02	0.02
Codes Administration				
4421	Code Inspector	0.00	0.00	0.60
11251	Supervising Code Inspector	0.00	0.00	0.10
Engineering				
1271	City Engineer	0.05	0.05	0.05
3120	Design Engineer	0.00	0.50	0.50
10601	Engineering Contracts Specialist	0.05	0.05	0.05
11106	Surface Water Engineer	1.00	1.00	1.00
11107	Chief Engineer	0.05	0.05	0.05
Water				
8751	Utilities Locator/Safety Coordinator	0.00	0.00	0.10
Total Budgeted Personnel(1)		**9.69**	**8.84**	**9.62**

(1) All positions in the chart above are located in the respective departments listed. This chart is included to show which Departments fund Stormwater positions.

Fund transfers are made to both the Community and Economic Development Department (CED) to cover the costs for the inspection and capital project management of stormwater projects and the registration of UIC's constructed after February 6, 2006, and enforcement of both the Construction and Post-Construction Ordinances, and to the Streets Department for street sweeping and other best management practices. No FTE's are directly allocated for such services to these departments to meet permit compliance.

BUDGET SUMMARY

Dept 441 Stormwater Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
213 Drainage	$1,211,236	$1,635,207	$1,000,791	$1,608,899	$1,669,226	102.1	103.8
645 Interfund Distribution	590,000	590,000	555,000	615,000	388,308	65.8	63.1
Total Expenditures	$1,801,236	$2,225,207	$1,555,791	$2,223,899	$2,057,534	92.5	92.5
Revenue Summary By Service Unit							
213 Drainage	$2,142,285	$2,101,200	$1,714,029	$2,087,263	$2,035,000	96.9	97.5
Fund Balance							
Beginning Balance	$473,640	$438,029	$814,689	$814,689	$678,053	154.8	83.2
Revenues Less Expenditures	341,049	($124,007)	158,238	($136,636)	($22,534)	18.2	16.5
Ending Balance	$814,689	$314,022	$972,927	$678,053	$655,519	208.8	96.7

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$483,375	$553,659	$391,992	$555,259	$558,031	$101	27.1
200 Personnel Benefits	153,769	165,249	120,465	180,433	184,657	111.7	9.0
Sub-Total Salaries and Benefits	637,144	718,908	512,457	735,691	742,689	103.3	36.1
300 Supplies	36,667	55,300	21,766	52,000	57,830	104.6	2.8
400 Other Services and Charges	27,711	169,129	51,085	239,609	102,609	60.7	5.0
500 Intergov't Svcs / Other Interfund	705,169	847,272	638,532	762,000	678,508	80.1	33.0
600 Capital Outlays	10,960	12,000	4,704	12,000	12,000	100.0	0.6
900 Interfund Payment for Services	383,586	422,598	327,247	422,598	463,898	109.8	22.6
Total Expenditures	$1,801,236	$2,225,207	$1,555,791	$2,223,899	$2,057,534	$93	100.0

EXPLANATORY NARRATIVE

In 2011, stormwater crews collected survey data on over 900 storm drain manholes and 700 UIC wells. This data is critical to complete the stormwater system evaluation currently underway. To meet the stringent UIC regulations and surface water housekeeping requirements, a maintenance management and tracking system (AIMMS) was set up to begin providing monthly work orders and budgeting and reporting data necessary to meet stormwater permit compliance. In addition, crews cleaned over 360,000 feet of stormwater drainage pipe, 700 UICs and 4,000 surface water devices. The Surface Water Engineer estimates the review of 24 stormwater drainage plans by the end of August 2011.

Also in 2011, fourteen property owners were notified of illicit connections or discharges to the stormwater system. Wastewater Pretreatment notifies the property owners of illicit connections and works to achieve compliance within the 180 days allocated to the City by Ecology to eliminate the pollutant source. To address illicit discharges, educational materials were also developed and distributed to carpet cleaners and pool suppliers operating within the City limits to assist in the proper discharging of such materials.

During 2012 crews are scheduled to clean and assess 8,217 stormwater devices and clean 145 miles of pipeline. This work is scheduled through the City's AIMMS system. In the future, lines will require, root removal and maintenance repair of inlets, lines and manholes. Crews are also responsible to meet the mandated component of the NPDES permit to "locate and address illicit discharges to the stormwater system."

The 2012 Stormwater Budget was developed following the assumptions noted below that were included in the June 14, 2011 Council Study Session document.

- Continue Regional Stormwater approach per Intergovernmental Local Agreement.
- Continue maintenance program geared to meet the minimum requirements of the NPDES Permit.
- 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 $43 per equivalent residential unit (ERU) ($3.33 per month) was established for 2011. Expenditures detailed in the 2012 budget are based on maintaining the 2011 rate through 2012.

Service Unit 213 – Surface Drainage Collection
Revenues in this service unit consist of Stormwater assessment charges.

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 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 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.

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

Service Unit 213 – Surface Drainage	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % From 2 to 5	(7) % From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$480,608	$549,135	$389,834	$549,135	$554,383	101.0	101.0
120 Overtime	864	1,500	361	2,000	1,500	100.0	75.0
130 Special Pay	1,903	2,000	1,797	3,100	2,149	107.4	69.3
140 Retirement / Term Cashout	0	1,024	0	1,024	0	0.0	0.0
Total	483,375	553,659	391,992	555,259	558,031	100.8	100.5
200 Personnel Benefits	153,769	165,249	120,465	180,433	184,657	111.7	102.3
300 Supplies							
310 Office and Operating Supplies	14,977	30,000	10,950	30,000	30,000	100.0	100.0
320 Fuel Consumed	21,690	25,300	10,816	22,000	27,830	110.0	126.5
Total	36,667	55,300	21,766	52,000	57,830	104.6	111.2
400 Other Services and Charges							
410 Professional Services	10,717	140,000	42,339	212,500	72,500	51.8	34.1
420 Communications	1,219	476	938	1,456	1,456	306.1	100.0
430 Transportation / Training	30	500	0	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	155	154	132	154	154	100.0	100.0
490 Miscellaneous	1,926	6,000	724	3,000	6,000	100.0	200.0
4D0 DOE WW Discharge Permit Fee	13,663	18,000	6,952	18,000	18,000	100.0	100.0
Total	27,711	169,129	51,085	239,609	102,609	60.7	42.8
500 Intergovernmental Services							
510 Intergovernment Prof Svcs	83,315	220,272	50,760	110,000	132,000	59.9	120.0
530 State / County Taxes & Assess	31,854	37,000	32,773	37,000	37,000	100.0	100.0
540 Interfund Taxes & Assessments	0	0	0	0	121,200	*	*
Total	115,169	257,272	83,532	147,000	290,200	112.8	197.4
640 Machinery and Equipment	10,960	12,000	4,704	12,000	12,000	100.0	100.0
900 Interfund Payment for Services							
910 Interfund Professional Services	0	0	0	0	50,000	*	*
950 Interfund Opt Rental & Leases	74,229	93,510	70,131	93,510	81,646	87.3	87.3
960 Interfund Insurance Services	42,905	41,200	41,200	41,200	45,320	110.0	110.0
980 Interfund Garage / Plant Chrg.	200,000	200,000	150,000	200,000	200,000	100.0	100.0
990 Interfund Administrative Chrg.	66,452	87,888	65,916	87,888	86,932	98.9	98.9
Total	383,586	422,598	327,247	422,598	463,898	109.8	109.8
Total Expenditures – Service Unit 213	$1,211,236	$1,635,207	$1,000,791	$1,608,899	$1,669,226	102.1	103.8
Revenues							
330 Intergovernmental Revenues	$140,474	$81,200	$47,264	$47,263	$0	0.0	0.0
340 Charges For Goods & Services	10,786	0	28,656	20,000	15,000	*	75.0
360 Miscellaneous Revenues	1,991,025	2,020,000	1,638,109	2,020,000	2,020,000	100.0	100.0
Total Revenues – Service Unit 213	$2,142,285	$2,101,200	$1,714,029	$2,087,263	$2,035,000	96.9	97.5

Service Unit 645 Interfund Distribution

This budget includes the following: a capital transfer to Stormwater Capital Fund 442 and the reimbursement to the Wastewater and Street Funds.

Service Unit 645 Interfund Dist	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
550 Interfund Subsidies	$590,000	$590,000	$555,000	$615,000	$388,308	65.8	63.1

Service Unit 699 – General 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.

Service Unit 699 – General Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$473,640	$438,029	$814,689	$814,689	$678,053	154.8	83.2

STORMWATER CAPITAL – 442

Interim City Manager ***Michael Morales***
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 Fund 441. This transfer has been kept to a minimum to comply with 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 continues to design work on projects on a limited basis to address localized flooding. Such projects may require the need for the City to acquire private property to construct stormwater facilities such as detention swales. A grant from the Department of Ecology received in 2011 for UIC retrofits will be used to analyze and address potential pollution concerns for groundwater.

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)
	2010	2011 Amended	2011 Actual	2011 Estimated	2012 Projected	% Chng From	% Chng From
Expenditure Summary By Service Unit	Actual	Budget	9/30/11	Year-End	Budget	2 to 5	4 to 5
218 Capital Improvement	$153,485	$1,024,794	$20,271	$1,023,849	$433,000	42.3	42.3
Revenue Summary By Service Unit							
218 Capital Improvement	$350,000	$864,794	$445,549	$760,000	$244,794	28.3	32.2
Fund Balance							
Beginning Balance	$519,874	$639,655	$716,390	$716,390	$452,541	70.8	63.2
Revenues Less Expenditures	196,515	(160,000)	425,278	(263,849)	(188,206)	117.6	71.3
Ending Balance	$716,390	$479,655	$1,141,668	$452,541	$264,335	55.1	58.4

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
400 Other Services and Charges	$6,073	$349,794	$110	$334,794	$40,000	11.4	9.2
600 Capital Outlays	147,412	675,000	20,161	689,055	393,000	58.2	90.8
Total Expenditures	$153,485	$1,024,794	$20,271	$1,023,849	$433,000	42.3	100.0

EXPLANATORY NARRATIVE

Service Unit 218 – Capital Improvement

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.
- UIC retrofit project.

Revenues include a $150,000 transfer from the Stormwater Operating Fund (441).

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.

Service Unit 218 – Capital Impr	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
400 Other Services & Charges							
410 Professional Services	$6,073	$55,000	$0	$40,000	$40,000	72.7	100.0
480 Repairs & Maintenance	0	294,794	110	294,794	0	0.0	0.0
Total	6,073	349,794	110	334,794	40,000	11.4	12.0
600 Capital Outlays							
630 Improvements Other Than Bldg	18,573	70,000	0	74,055	0	0.0	0.0
650 Construction Projects	128,839	605,000	20,161	615,000	393,000	65.0	63.9
Total	147,412	675,000	20,161	689,055	393,000	58.2	57.0
Total Expenditures – Service Unit 218	$153,485	$1,024,794	$20,271	$1,023,849	$433,000	42.3	42.3
Revenues							
330 Intergovernmental Revenues	$0	$514,794	$95,549	$410,000	$94,794	18.4	23.1
390 Other Financing Sources	350,000	350,000	350,000	350,000	150,000	42.9	42.9
Total Revenues – Service Unit 218	$350,000	$864,794	$445,549	$760,000	$244,794	28.3	32.2

Service Unit 699 – General Revenues

The beginning balance reflects the changes from prior year activity in the service unit.

Service Unit 699 – General Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$519,874	$639,655	$716,390	$716,390	$452,541	70.8	63.2

WATER – 474

Interim City Manager ***Michael Morales***
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 18,900 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 November 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.

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 significantly 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.

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; these measures and goals were reaffirmed with the adoption of the Water System Plan in July 2011.

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 and 2012 budgets included funds to begin the process of moving toward Automated Meter Reading. A public Works Trust Fund Loan for $5,000,000 is anticipated to be authorized by the legislature in the spring of 2012.

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	2010 Actual	2011 Amended Budget	2012 Proposed Budget
Fire Hydrants Painted	605	650	775
City Fire Hydrants Tested(1)	2,236	2,246	599 (1)
Fire Hydrants Repaired	90	120	100
Fire Hydrants Replaced	21	20	25
New Fire Hydrants Installed	10	10	15
Potable Water Distribution			
Water Meters in Place	18,687	18,800	18,887
New Water Services Installed	75	80	50
Water Service Meter Sets Replaced	100	115	110
Number of Water Meters Replaced	75	75	165
Number of Water Main Breaks	7	7	5
Potable Water Supply			
Millions of Gallons of Water Produced	3,773.4	3,584.7	3,600
Number of Water Quality Complaints	20	16	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 Performance Goal(2)	100%	100%	100%

(1) Fire hydrant testing has been reduced to one every four years as Water will not be hiring any temporary staff.
(2) 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.

AUTHORIZED PERSONNEL

Class Code	Position Title	2010 Actual	2011 Amended Budget	2012 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)	2.00	2.00	2.00
8333	Water Treatment Plant Operator III(1)	4.00	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)	3.00	3.00	3.00
8742	Waterworks Specialist II(2)	6.00	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), Irrigation (475) and / or Stormwater (441).

BUDGET SUMMARY

Dept 474 Water Operating Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
122 Fire Suppression	$268,085	$280,594	$190,288	$279,484	$288,094	102.7	103.1
129 Administration	31,379	31,763	23,255	31,763	32,496	102.3	102.3
341 Potable Water Distribution	1,982,043	2,066,716	1,447,171	2,062,006	2,139,807	103.5	103.8
343 Potable Water Supply	1,417,172	1,560,567	1,081,102	1,536,907	1,637,832	105.0	106.6
348 Capital Improvement	54,255	56,161	42,201	56,161	49,684	88.5	88.5
349 Administration	2,195,119	2,358,435	1,696,075	2,350,199	2,843,938	120.6	121.0
645 Interfund Distribution	1,700,442	1,541,391	1,381,938	1,541,391	1,234,445	80.1	80.1
Total Expenditures	$7,648,497	$7,895,628	$5,862,030	$7,857,912	$8,226,296	104.2	104.7
Revenue Summary By Service Unit							
341 Potable Water Distribution	$7,320,186	$7,564,000	$5,275,339	$7,412,000	$8,021,284	106.1	108.2
348 Capital Improvement	73,781	66,500	28,999	59,000	59,000	88.7	100.0
645 Interfund Distribution	0	10,987	10,986	10,986	10,985	100.0	100.0
699 General Revenues	63,125	2,850	74,277	77,500	47,500	1666.7	61.3
Total Revenues	$7,457,093	$7,644,337	$5,389,601	$7,559,486	$8,138,769	106.5	107.7

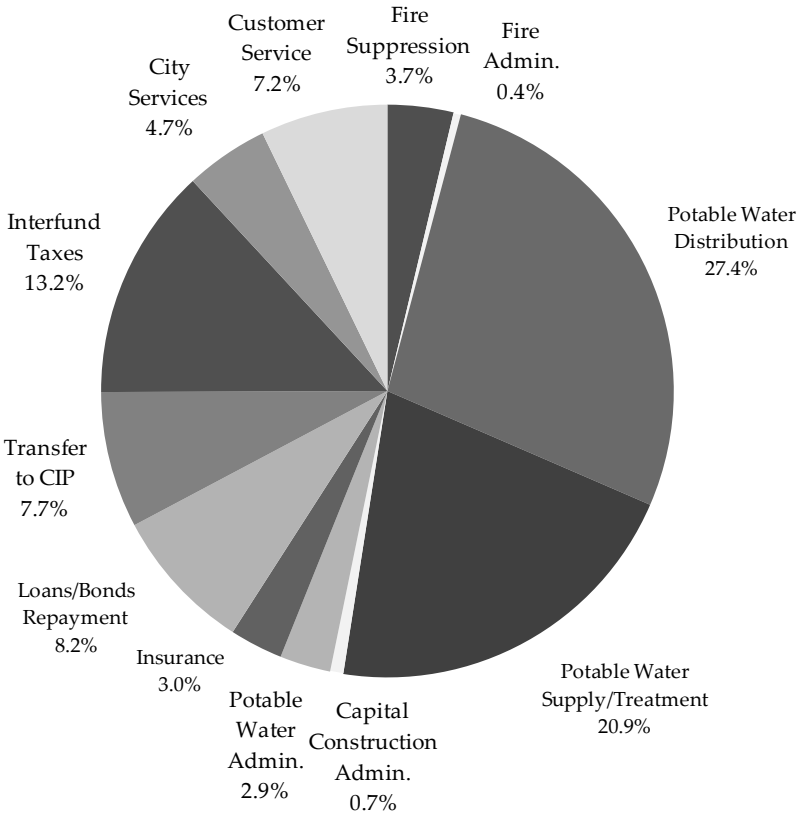
Fund Balance							
Beginning Balance	$2,110,819	$1,755,813	$1,919,415	$1,919,415	$1,620,990	92.3	84.5
Revenues Less Expenditures	(191,404)	(251,291)	(472,429)	(298,426)	(87,527)	34.8	29.3
Ending Balance	$1,919,415	$1,504,522	$1,446,986	$1,620,990	$1,533,463	101.9	94.6

Expenditure Summary By Type	**(1) 2010 Actual**	**(2) 2011 Amended Budget**	**(3) 2011 Actual 9/30/11**	**(4) 2011 Estimated Year-End**	**(5) 2012 Projected Budget**	**(6) % Chng From 2 to 5**	**(7) % Of Total**
100 Salaries and Wages	$1,680,686	$1,820,883	$1,277,658	$1,821,583	$1,828,556	100.4	22.2
200 Personnel Benefits	599,786	585,771	425,461	585,835	671,730	114.7	8.2
Sub-Total Salaries and Benefits	2,280,472	2,406,654	1,703,119	2,407,418	2,500,286	103.9	30.4
300 Supplies	595,060	644,725	491,260	625,700	646,860	100.3	7.9
400 Other Services and Charges	388,111	531,279	293,787	522,082	564,090	106.2	6.9
500 Intergov't Svcs / Other Interfund	2,699,193	2,540,786	1,968,893	2,543,828	2,702,581	106.4	32.9
600 Capital Outlays	7,507	16,000	7,669	16,000	16,000	100.0	0.2
700 Debt Service	295,057	336,663	318,576	336,663	335,248	99.6	4.1
900 Interfund Payment for Services	1,383,095	1,419,521	1,078,727	1,406,221	1,461,231	102.9	17.8
Total Expenditures	$7,648,497	$7,895,628	$5,862,030	$7,857,912	$8,226,296	104.2	100.0

EXPLANATORY NARRATIVE

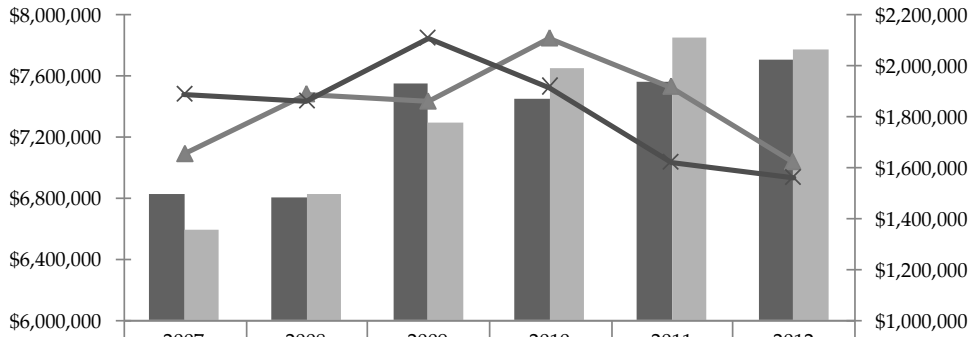
WATER OPERATING FUND

$7,774,375 – Total 2012 Expenditure Budget



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

WATER OPERATING FUND FINANCIAL DATA



	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Estimate	2012 Proposed
Revenues	$6,831,147	$6,802,383	$7,547,553	$7,457,093	$7,559,486	$7,714,485
Expenditures	$6,594,239	$6,831,165	$7,297,455	$7,648,497	$7,857,912	$7,774,375
Beg Bal	$1,652,595	$1,889,503	$1,860,721	$2,110,819	$1,919,415	$1,620,989
End Bal	$1,889,503	$1,860,721	$2,110,819	$1,919,415	$1,620,989	$1,561,099

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.

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

Service Unit 122 – Fire Suppression	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$126,452	$136,377	$97,198	$136,377	$136,498	100.1	100.1
120 Overtime	1,447	2,500	1,570	2,500	2,500	100.0	100.0
130 Special Pay	1,293	1,702	1,141	1,702	1,970	115.7	115.7
Total	129,191	140,579	99,909	140,579	140,968	100.3	100.3
200 Personnel Benefits	44,569	44,893	32,807	44,893	51,145	113.9	113.9
310 Office and Operating Supplies	46,418	50,000	27,349	50,000	50,000	100.0	100.0
400 Other Services and Charges							
480 Repairs And Maintenance	1,332	5,500	0	4,000	4,000	72.7	100.0
490 Miscellaneous	375	200	584	590	200	100.0	33.9
Total	1,707	5,700	584	4,590	4,200	73.7	91.5
900 Interfund Payment for Services							
950 Interfund Rentals and Leases	33,197	26,418	19,887	26,418	28,777	108.9	108.9
980 Interfund Garage / Plant Chrg.	13,004	13,004	9,752	13,004	13,004	100.0	100.0
Total	46,201	39,422	29,639	39,422	41,781	106.0	106.0
Total Expenditures – Service Unit 122	$268,085	$280,594	$190,288	$279,484	$288,094	102.7	103.1

Service Unit 129 – Fire Suppression Administration

This unit is for the administration of fire suppression activities. The proposed expenditures in this service unit make up 25% of the Water/Irrigation Division Manager's compensation and benefits to fire suppression.

Service Unit 129 – Fire Supp Admin	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
110 Salaries and Wages	$25,694	$25,694	$18,686	$25,694	$25,694	100.0	100.0
200 Personnel Benefits	5,685	6,069	4,568	6,069	6,802	112.1	112.1
Total Expenditures – Service Unit 129	$31,379	$31,763	$23,255	$31,763	$32,496	102.3	102.3

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

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

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

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

Service Unit 341 – Potable Water Dist	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % From 2 to 5	(7) % From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$782,141	$843,339	$577,143	$843,339	$850,328	100.8	100.8
120 Overtime	10,630	20,000	12,861	20,000	20,000	100.0	100.0
130 Special Pay	13,211	13,176	11,603	13,176	15,494	117.6	117.6
140 Retirement / Term Cashout	0	12,546	12,593	12,546	0	0.0	0.0
Total	805,982	889,061	614,200	889,061	885,822	99.6	99.6
200 Personnel Benefits							
200 Personnel Benefits	305,253	295,345	209,341	295,345	343,475	116.3	116.3
280 Clothing and Miscellaneous	6,635	7,000	4,752	7,000	7,000	100.0	100.0
Total	311,888	302,345	214,093	302,345	350,475	115.9	115.9
300 Supplies							
310 Office and Operating Supplies	84,845	106,000	71,838	91,000	96,000	90.6	105.5
320 Fuel Consumed	35,725	35,000	34,710	45,000	45,000	128.6	100.0
340 Items Purchased for Resale	224,215	230,000	193,020	230,000	230,000	100.0	100.0
350 Small Tools and Equipment	7,265	8,500	4,904	8,500	8,500	100.0	100.0
Total	352,050	379,500	304,473	374,500	379,500	100.0	101.3
400 Other Services and Charges							
410 Professional Services	1,220	2,200	532	2,200	2,200	100.0	100.0
420 Communications	5,773	9,283	3,194	8,327	7,973	85.9	95.8
430 Transportation / Training	1,961	3,500	1,187	3,500	3,500	100.0	100.0
440 Advertising	163	300	501	525	300	100.0	57.1
450 Operating Rentals and Leases	76	2,000	974	2,000	2,000	100.0	100.0
470 Public Utility Services	1,554	3,000	967	3,000	3,000	100.0	100.0
480 Repairs and Maintenance	67,591	71,500	30,696	71,500	71,500	100.0	100.0
4WO Water Quality Tests	225	600	75	600	600	100.0	100.0
Total	78,563	92,383	38,126	91,652	91,073	98.2	94.1
530 State / County Taxes & Assess	158,293	160,579	97,409	162,100	177,100	110.3	109.3
640 Machinery and Equipment	7,507	10,000	5,453	10,000	10,000	100.0	100.0

900 Interfund Payment for Services							
950 Interfund Rentals and Leases	184,438	147,161	109,619	147,161	160,649	109.2	109.2
980 Interfund Garage / Plant Chrg.	73,688	73,688	55,265	73,688	73,688	100.0	100.0
Total	258,126	220,849	164,884	220,849	234,337	106.1	106.1
Total Expenditures – Service Unit 341	$1,982,043	$2,066,716	$1,447,171	$2,062,006	$2,139,807	103.5	103.8
Revenues							
340 Charges For Good & Services	$7,190,509	$7,474,000	$5,201,770	$7,322,000	$7,946,284	106.3	108.5
370 Proprietary / Trust Gains & Other	129,678	90,000	73,569	90,000	75,000	83.3	83.3
Total Revenues – Service Unit 341	$7,320,186	$7,564,000	$5,275,339	$7,412,000	$8,021,284	106.1	108.2

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.

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 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 440 Advertising – Advertisements for replacement operators, project and other advertisements associated with water quality.

Account 4W0 Water Quality Tests – Water quality testing.

Service Unit 343 – Potable Water Sup	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$518,397	$553,226	$393,483	$553,226	$564,454	102.0	102.0
120 Overtime	46,360	45,000	35,745	45,000	45,000	100.0	100.0
130 Special Pay	378	72	660	772	842	1169.6	109.1
140 Retirement / Term Cashout	0	9,613	501	9,613	0	0.0	0.0
Total	565,135	607,911	430,388	608,611	610,297	100.4	100.3
200 Personnel Benefits							
200 Personnel Benefits	194,638	188,299	141,658	188,299	212,737	113.0	113.0
280 Clothing and Miscellaneous	2,993	2,800	892	2,800	2,800	100.0	100.0
Total	197,631	191,099	142,550	191,099	215,537	112.8	112.8
300 Supplies							
310 Office and Operating Supplies	34,152	57,625	28,564	48,200	48,200	83.6	100.0
320 Fuel Consumed	5,797	5,600	5,363	7,000	6,160	110.0	88.0
350 Small Tools and Equipment	832	3,000	743	3,000	3,000	100.0	100.0
3A0 Liquid Alum Sulfate	70,863	65,000	57,282	65,000	70,000	107.7	107.7
3C0 Chemicals	24,521	32,000	29,229	32,000	37,000	115.6	115.6
3F0 Fluoride	50,239	40,000	33,719	40,000	45,000	112.5	112.5
3S0 Soda Ash	10,189	12,000	4,538	6,000	8,000	66.7	133.3
Total	196,592	215,225	159,438	201,200	217,360	101.0	108.0
400 Other Services and Charges							
410 Professional Services	247	3,000	0	3,000	3,000	100.0	100.0
420 Communications	2,604	3,069	1,146	3,172	3,121	101.7	98.4
430 Transportation / Training	861	1,400	0	1,400	1,400	100.0	100.0
440 Advertising	0	1,000	0	1,000	1,000	100.0	100.0
470 Public Utility Services	160,782	198,398	157,587	198,398	230,488	116.2	116.2
480 Repairs and Maintenance	30,366	50,000	16,007	45,000	45,000	90.0	100.0
490 Miscellaneous	16,681	26,500	22,633	27,540	27,500	103.8	99.9
4W0 Water Quality Tests	57,645	68,000	30,214	60,000	71,000	104.4	118.3
Total	269,186	351,366	227,586	339,510	382,509	108.9	112.7
530 State / County Taxes & Assess	158,293	160,479	97,409	162,000	177,000	110.3	109.3
640 Machinery and Equipment	0	6,000	2,216	6,000	6,000	100.0	100.0
950 Interfund Opt Rental and Leases	30,336	28,487	21,515	28,487	29,130	102.3	102.3
Total Expenditures – Service Unit 343	$1,417,172	$1,560,567	$1,081,102	$1,536,907	$1,637,832	105.0	106.6

Service Unit 348 – Capital Construction Administration

This service unit provides for Capital Improvements Program administration. Revenues are from water connection charges and base irrigation charges.

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

Service Unit 348 – Cap Const Admin	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$40,286	$40,371	$30,046	$40,371	$34,717	86.0	86.0
120 Overtime	0	1,000	0	1,000	1,000	100.0	100.0
Total	40,286	41,371	30,046	41,371	35,717	86.3	86.3
200 Personnel Benefits	10,035	10,724	8,356	10,724	9,909	92.4	92.4
400 Other Services And Charges							
420 Communications	1,859	366	2,029	366	358	98.0	98.0
430 Transportation / Training	764	1,500	593	1,500	1,500	100.0	100.0
490 Miscellaneous	1,312	2,200	1,177	2,200	2,200	100.0	100.0
Total	3,934	4,066	3,799	4,066	4,058	99.8	99.8
Total Expenditures – Service Unit 348	$54,255	$56,161	$42,201	$56,161	$49,684	88.5	88.5
Revenues							
370 Proprietary / Trust Gains & Other	$73,781	$66,500	$28,999	$59,000	$59,000	88.7	100.0

Service Unit 349 – Potable Water Administration

The purpose of this service unit is to administer the operation of the portable water distribution system.

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

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	Professional Services

Account 4O0 Operating Permit – Fees required to secure 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.

Service Unit 349 – Potable Water Admin	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$114,098	$114,515	$84,097	$114,515	$128,045	111.8	111.8
120 Overtime	48	1,500	0	1,500	1,500	100.0	100.0
130 Special Pay	252	252	332	252	515	204.2	204.2
Total	114,398	116,267	84,429	116,267	130,060	111.9	111.9
200 Personnel Benefits	29,978	30,641	23,087	30,705	37,861	123.6	123.3
400 Other Services and Charges							
410 Professional Services	4,269	30,000	1,425	35,000	35,000	116.7	100.0
420 Communications	875	1,964	699	1,964	1,950	99.3	99.3
430 Transportation / Training	1,344	2,500	912	2,500	2,500	100.0	100.0
490 Miscellaneous	10,629	17,000	4,153	17,000	17,000	100.0	100.0
4O0 State Water Operating Permit	7,970	14,300	7,970	14,300	14,300	100.0	100.0
Total	25,088	65,764	15,159	70,764	70,750	107.6	100.0
540 Interfund Taxes and Assessments	977,223	1,015,000	710,711	1,015,000	1,449,284	142.8	142.8
900 Interfund Payment for Services							
960 Interfund Insurance Services	216,181	211,776	211,776	211,776	232,954	110.0	110.0
990 Interfund Admin Charges	832,251	918,987	650,912	905,687	923,029	100.4	101.9
Total	1,048,432	1,130,763	862,689	1,117,463	1,155,983	102.2	103.5
Total Expenditures – Service Unit 349	$2,195,119	$2,358,435	$1,696,075	$2,350,199	$2,843,938	120.6	121.0

Service Unit 645 – Interfund Distribution

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

Expenditures	2010 Actual	2011 Amended Budget	2011 Proposed Budget	Date Of Maturity
Transfer to CIP	$950,000	$800,000	$600,000	
1998 Water Bond	238,814	237,793	324,700	2018
1998 Water / Wastewater Bond	44,574	44,938		2011
Equity Transfer Fruitvale Wasteway	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 Impr PW Trust Fund Loan Interest	9,094	8,757	8,084	2023
Drinking Water SRF Loan	47,073	47,073	47,073	2025
Interest on Drinking Water SRF Loan	3,707	3,472	3,295	2025
Utility Customer Service System & Work Order System	100,000	50,000		
Gardner Park Well PWTF Loan	83,160	120,780	120,780	2030
Gardner Park Well PWTF Loan Interest	6,313	10,870	10,306	2030
Airport Water / Wastewater Line SIED Payment[1]	9,323	9,847	10,400	
Airport Water / Wastewater Line SIED Interest Payment[1]	1,663	1,139	585	
Total	$1,700,442	$1,541,391	$1,234,445	

(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 is therefore considered a pass-through payment.

Service Unit 645 – Interfund Dist	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
500 Intergovernmental Services							
550 Interfund Subsidies	$1,333,388	$1,132,731	$991,366	$1,132,731	$834,700	73.7	73.7
560 Interfund Transfers	71,997	71,997	71,997	71,997	64,497	89.6	89.6
Total	1,405,385	1,204,728	1,063,363	1,204,728	899,197	74.6	74.6
780 Intergovernmental Loans	274,280	312,425	306,155	312,425	312,978	100.2	100.2
830 Debt Service – External Ltd – Int.	20,777	24,238	12,421	24,238	22,270	91.9	91.9
Total Expenditures – Service Unit 645	$1,700,442	$1,541,391	$1,381,938	$1,541,391	$1,234,445	80.1	80.1
Revenues							
360 Miscellaneous Revenues	$0	$10,987	$10,986	$10,986	$10,985	100.0	100.0

Service Unit 699 – General Revenue

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

Service Unit 699 – General Revenue	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$2,110,819	$1,755,813	$1,919,415	$1,919,415	$1,620,990	92.3	84.5
360 Miscellaneous Revenues	59,476	1,350	74,277	76,000	46,000	3407.4	60.5
380 Non-revenues	0	1,500	0	1,500	1,500	100.0	100.0
390 Other Financing Sources	3,649	0	0	0	0	*	*
Total Revenues – Service Unit 699	$2,173,944	$1,758,663	$1,993,692	$1,996,915	$1,668,490	94.9	83.6

DOMESTIC WATER IMPROVEMENT – 477

Interim City Manager ***Michael Morales***
Water / Irrigation Manager ***Dave Brown***

DEFINITION
The Domestic Water Improvement Fund accounts for all the capital projects related to water resources 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 the CIP program adopted in the 2011 Water System Plan and the associated Cost of Service and Rate Study.

Projects for 2012:

- Design and build new water treatment backwash recycle ponds, replace the electrical service and update the Supervisor and Date Acquisition System This project is funded through a 20-year, 1.5% interest Drinking Water State Revolving Fund Loan.
- Automated Meter Reading. This project is to replace manual meter reading with a radio frequency automate reading system. This project is funded through a 20-year, 0.5% interest Public Works Trust Fund Loan and through the sewer improvement fund.
- Repair flood damaged 48 inch transmission main and make improvements to protect against future flood events
- Replacement of private water mains, connecting dead end water mains, installing water main extensions, replacing large meter installations and water fill stations.
- Study and design a method to redirect the Naches River back toward the water plant intake.

The service units in this division are:

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

BUDGET SUMMARY

Dept 477 Domestic Water Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
348 Capital Improvement	$351,248	$3,902,000	$805,293	$1,807,000	$4,450,000	114.0	246.3
Revenue Summary By Service Unit							
348 Capital Improvement	$1,514,300	$800,000	$1,364,300	$1,564,300	$4,600,000	575.0	294.1
699 General Revenues	2,000	0	3,447	3,448	0	*	0.0
Total Revenues	$1,516,300	$800,000	$1,367,747	$1,567,748	$4,600,000	575.0	293.4
Fund Balance							
Beginning Balance	$2,548,685	$3,464,285	$3,713,738	$3,713,738	$3,474,486	100.3	93.6
Revenues Less Expenditures	1,165,052	(3,102,000)	562,454	(239,252)	150,000	(4.8)	(62.7)
Ending Balance	$3,713,738	$362,285	$4,276,192	$3,474,486	$3,624,486	1000.5	104.3

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
400 Other Services And Charges	$32,857	$267,000	$153,686	$242,000	$200,000	74.9	4.5
600 Capital Outlays	318,391	3,635,000	651,607	1,565,000	4,250,000	116.9	95.5
Total Expenditures	$351,248	$3,902,000	$805,293	$1,807,000	$4,450,000	114.0	100.0

EXPLANATORY NARRATIVE

Service Unit 348 – Capital Improvement

The total capital outlay is detailed below. Funds budgeted in the 2011 year-end estimate and not spent will be brought forward to 2012.

Capital Outlay Capital Improvements 2012	477 Fund
Recycle ponds (Project #2259)	$2,000,000
Automated Meter Reading (Project #2261)	2,000,000
Flood damage repair (project #2321)	200,000
Water Main Replacement (Project #2322)	150,000
Intake, River redirection (Project #2335)	100,000
Total Capital Outlay	$4,450,000

The total projected revenue is comprised of a transfer from the Water operating fund and PWTF and Drinking Water State Revolving Fund loans for Automated Meter Reading and the Recycle Ponds.

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

Service Unit 348 – Capital Impr	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
400 Other Services And Charges							
410 Professional Services	$32,857	$47,000	$20,312	$22,000	$0	0.0	0.0
480 Repairs & Maintenance	0	220,000	133,373	220,000	200,000	90.9	90.9
Total	32,857	267,000	153,686	242,000	200,000	74.9	82.6
600 Capital Outlays							
640 Machinery And Equipment	30,862	2,009,000	4,361	20,000	2,000,000	99.6	10000.0
650 Construction Projects	287,529	1,626,000	647,246	1,545,000	2,250,000	138.4	145.6
Total	318,391	3,635,000	651,607	1,565,000	4,250,000	116.9	271.6
Total Expenditures – Service Unit 348	$351,248	$3,902,000	$805,293	$1,807,000	$4,450,000	114.0	246.3
Revenues							
390 Other Financing Sources	$1,514,300	$800,000	$1,364,300	$1,564,300	$4,600,000	575.0	294.1

Service Unit 699 – General Revenues

This revenue is comprised of the beginning balance which reflects the changes from prior year activity in the service unit and interest earnings from investments.

Service Unit 699 – General Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$2,548,685	$3,464,285	$3,713,738	$3,713,738	$3,474,486	100.3	93.6
360 Miscellaneous Revenues	2,000	0	3,447	3,448	0	*	0.0
Total Revenues – Service Unit 699	$2,550,685	$3,464,285	$3,717,185	$3,717,186	$3,474,486	100.3	93.5

IRRIGATION OPERATING FUND – 475

Interim City Manager ***Michael Morales***
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 2012 adopted rate for service is $0.0330 per square foot of lot. The rate includes an O & M component at $0.0190 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 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 the City expected to issue another revenue bond or line of credit for about $3,500,000 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 be completed in the spring of 2012. A detailed description of work recently completed and work planned for the 2012 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 for the Fruitvale Canal Diversion. 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	2010 Actual	2011 Amended Budget	2012 Proposed Budget
Feet of Irrigation Main Replaced by Irrigation Crew[1]	5,000	600	200
Number of Irrigation Services Replaced	145	110	80
Number of Irrigation Main Leaks	44	34	30
Number of Service Work Orders	1,760	1,500	1,500

(1) Main replacements ended in 2010

AUTHORIZED PERSONNEL

Class Code	Position Title	2010 Actual	2011 Amended Budget	2012 Proposed Budget
7151	Water/Irrigation Division Admin Specialist	1.00	1.00	1.00
8671	Irrigation Specialist I[1]	3.00	3.00	3.00
8672	Irrigation Specialist II[1]	1.00	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.
(2) Irrigation funds .27 FTE's in Codes (022) and Engineering (041).

BUDGET SUMMARY

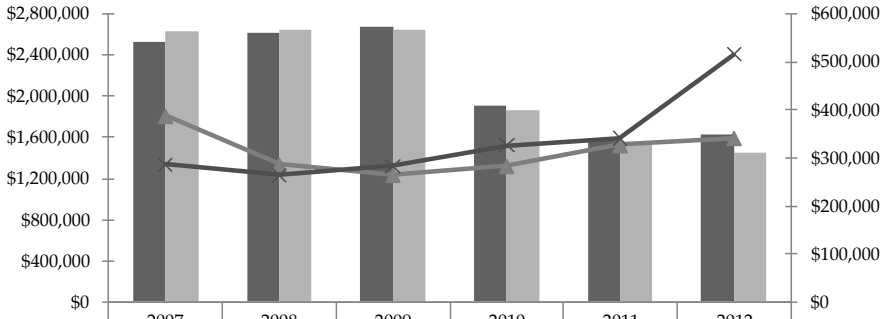
Dept 475 Irrigation Operating Fund Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
342 Irrigation Supply	$1,383,126	$1,477,919	$1,130,179	$1,477,609	$1,444,937	97.8	97.8
645 Interfund Distribution	478,965	63,750	63,750	63,750	0	0.0	0.0
Total Expenditures	$1,862,091	$1,541,669	$1,193,929	$1,541,359	$1,444,937	93.7	93.7

Revenue Summary By Service Unit							
342 Irrigation Supply	$1,904,383	$1,555,900	$1,222,282	$1,556,010	$1,618,000	104.0	104.0
699 General Revenues	1,000	700	0	700	700	100.0	100.0
Total Revenues	$1,905,383	$1,556,600	$1,222,282	$1,556,710	$1,618,700	104.0	104.0
Fund Balance							
Beginning Balance	$281,764	$215,209	$325,055	$325,055	$340,406	158.2	104.7
Revenues Less Expenditures	43,291	14,931	28,353	15,351	173,763	1163.8	1131.9
Ending Balance	$325,055	$230,139	$353,408	$340,406	$514,170	223.4	151.1

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$485,542	$503,098	$360,437	$499,353	$469,830	93.4	32.5
200 Personnel Benefits	174,973	177,032	130,335	177,048	188,496	106.5	13.1
Sub-Total Salaries and Benefits	660,515	680,130	490,773	676,401	658,326	96.8	45.6
300 Supplies	76,288	75,000	42,576	74,269	74,000	98.7	5.1
400 Other Services and Charges	341,886	379,976	332,914	387,825	396,980	104.5	27.5
500 Intergov't Svcs / Other Interfund	479,030	63,850	63,848	63,850	100	0.2	0.0
600 Capital Outlays	2,486	0	0	0	0	*	0.0
900 Interfund Payment for Services	301,886	342,714	263,819	339,014	315,531	92.1	21.8
Total Expenditures	$1,862,091	$1,541,669	$1,193,929	$1,541,359	$1,444,937	93.7	100.0

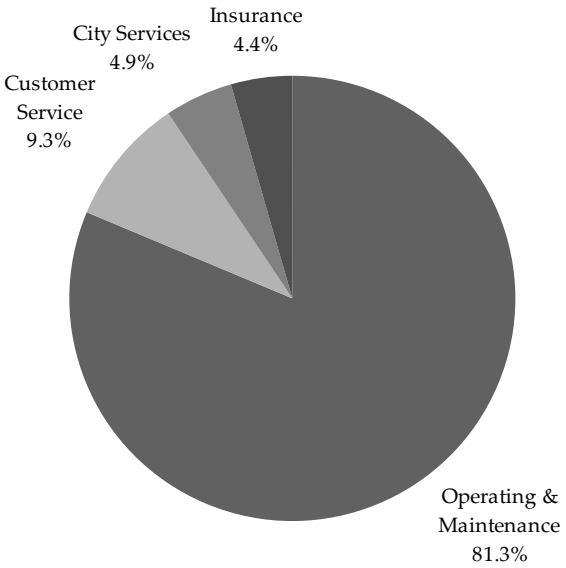
EXPLANATORY NARRATIVE

IRRIGATION OPERATING FUND FINANCIAL DATA



	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Estimate	2012 Proposed
Revenues	$2,524,231	$2,609,515	$2,661,802	$1,905,383	$1,556,710	$1,618,700
Expenditures	$2,625,516	$2,631,451	$2,643,303	$1,862,091	$1,541,359	$1,444,933
Beg Bal	$386,487	$285,202	$263,266	$281,765	$325,057	$340,408
End Bal	$285,202	$263,266	$281,765	$325,057	$340,408	$514,175

2012 IRRIGATION OPERATING FUND
$1,444,933 – Total Expenditure Budget



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

Service Unit 342 – Irrigation Supply
The proposed expenditures in this service unit are for the operation and maintenance of the irrigation intakes, reservoirs, pump stations and distribution system.

Revenue for the 475 Irrigation Fund includes the proposed 5.5% O & M rate adjustment and 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.

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

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

Service Unit 342 – Irrigation Supply	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$463,297	$474,381	$339,291	$474,381	$452,715	95.4	95.4
120 Overtime	15,573	20,000	12,246	15,000	10,000	50.0	66.7
130 Special Pay	6,673	6,972	6,301	6,972	7,115	102.1	102.1
140 Retirement / Term Cashout	0	1,745	2,599	3,000	0	0.0	0.0
Total	485,542	503,098	360,437	499,353	469,830	93.4	94.1
200 Personnel Benefits							
200 Personnel Benefits	172,685	174,732	128,887	174,748	186,196	106.6	106.6
280 Clothing And Miscellaneous	2,288	2,300	1,449	2,300	2,300	100.0	100.0
Total	174,973	177,032	130,335	177,048	188,496	106.5	106.5
300 Supplies							
310 Office And Operating Supplies	56,285	52,000	24,240	52,000	52,000	100.0	100.0
320 Fuel Consumed	17,762	19,000	14,617	18,269	18,000	94.7	98.5
350 Small Tools And Equipment	2,241	4,000	3,719	4,000	4,000	100.0	100.0
Total	76,288	75,000	42,576	74,269	74,000	98.7	99.6
400 Other Services And Charges							
410 Professional Services	3,037	8,000	244	4,000	4,000	50.0	100.0
420 Communications	3,213	4,984	1,925	4,942	4,988	100.1	100.9
430 Transportation / Training	124	1,000	222	1,000	1,000	100.0	100.0
440 Advertising	59	500	0	500	500	100.0	100.0
450 Operating Rentals And Leases	498	1,200	498	1,200	1,200	100.0	100.0
470 Public Utility Services	308,009	331,291	311,461	344,183	353,291	106.6	102.7
480 Repairs And Maintenance	11,993	15,000	4,434	15,000	15,000	100.0	100.0
490 Miscellaneous	14,953	18,000	14,131	17,000	17,000	94.4	100.0
Total	341,886	379,976	332,914	387,825	396,980	104.5	102.4
530 State / County Taxes & Assess	65	100	98	100	100	100.0	100.0
630 Improvements Other Than Bldg	2,486	0	0	0	0	*	*
900 Interfund Payment For Services							
950 Interfund Opt Rental & Leases	37,833	55,141	41,339	55,141	39,034	70.8	70.8
960 Interfund Insurance Services	58,561	58,378	58,378	58,378	64,216	110.0	110.0
980 Interfund Garage / Plant Chrg.	6,612	6,612	4,959	6,612	6,612	100.0	100.0
990 Interfund Admin Charges	198,880	222,583	159,142	218,883	205,669	92.4	94.0
Total	301,886	342,714	263,819	339,014	315,531	92.1	93.1
Total Expenditures – Service Unit 342	$1,383,126	$1,477,919	$1,130,179	$1,477,609	$1,444,937	97.8	97.8

Revenues							
310 Taxes	$0	$0	$332	$0	$0	*	*
340 Charges For Good And Services	1,904,383	1,555,900	1,221,950	1,556,010	1,618,000	104.0	104.0
Total Revenues – Service Unit 342	$1,904,383	$1,555,900	$1,222,282	$1,556,010	$1,618,000	104.0	104.0

Service Unit 645 – Interfund Distribution Expense

The expenditures in this service unit are for debt service payments and interfund transfers. There are no proposed expenditures in 2012.

	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
550 Interfund Subsidies	$478,965	$63,750	$63,750	$63,750	$0	0.0	0.0

Service Unit 699 – General Revenue

The beginning balance reflects the changes from prior year activity in the service unit and funds from rates and interest.

	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$281,764	$215,209	$325,055	$325,055	$340,406	158.2	104.7
360 Miscellaneous Revenues	1,000	700	0	700	700	100.0	100.0
Total Revenues – Service Unit 699	$282,764	$215,909	$325,055	$325,755	$341,106	158.0	104.7

IRRIGATION IMPROVEMENT – 479

Interim City Manager ***Michael Morales***
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. We anticipate issuing another revenue bond or line of credit for about $3,500,000 in late 2011 to fund the balance of the high priority project. 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 should be completed in spring of 2012.

Proposed Capital Projects for 2012:

- The Fruitvale Canal Diversion Repair – involves improvements to the diversion, including measures to enhance fish habitat, construction, piping the open ditch on "H" Street, moving water rights, consolidation of diversions and required permits.
- Bond Repayment.
- Bond or Line of Credit Repayment
- Phase 4 of the General – 308 irrigation system improvement project.
- Pump Station Improvements.
- Replacement of the second half of the West Yakima System.

The service units in this division are:

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

BUDGET SUMMARY

Dept 479 Irrigation System Impr Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
348 Capital Improvement	$2,470,183	$2,041,017	$1,472,741	$1,969,434	$4,115,554	201.6	209.0
Revenue Summary By Service Unit							
348 Capital Improvement	$848,667	$3,207,500	$959,926	$3,207,500	$2,707,500	84.4	84.4
645 Interfund Distribution	304,544	0	0	0	0	*	*
699 General Revenues	3,528	1,000	0	1,000	1,000	100.0	100.0
Total Revenues	$1,156,740	$3,208,500	$959,926	$3,208,500	$2,708,500	84.4	84.4
Fund Balance							
Beginning Balance	$2,157,692	$1,007,599	$844,248	$844,248	$2,083,314	206.8	246.8
Revenues Less Expenditures	(1,313,444)	1,167,483	(512,815)	1,239,066	(1,407,054)	(120.5)	(113.6)
Ending Balance	$844,248	$2,175,082	$331,434	$2,083,314	$676,260	31.1	32.5

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
500 Intergov't Svcs/Other Interfund	$242,013	$319,234	$239,426	$319,234	$640,554	200.7	15.6
600 Capital Outlays	2,228,170	1,721,783	1,233,316	1,650,200	3,475,000	201.8	84.4
Total Expenditures	$2,470,183	$2,041,017	$1,472,741	$1,969,434	$4,115,554	201.6	100.0

EXPLANATORY NARRATIVE

Service Unit 348 – Capital Improvement

The following chart shows expenditures in this fund.

Capital Outlay Capital Improvements 2011	479 Fund
Fruitvale Canal Diversion Study (Project 2010)	$1,800,000
Bond Repayment (last payment in 2033)	320,554
Bond or Line of Credit Repayment	320,000
Phase Four of the General – 308 Rebuild (Project #2287)	1,200,000
Pump Station Improvement (Project #2303)	75,000
West Yakima System (Project #2323)	400,000
Total Capital Outlay	$4,115,554

Revenues are from Irrigation Assessment fees.

	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
550 Interfund Subsidies	$242,013	$319,234	$239,426	$319,234	$640,554	200.7	200.7
650 Construction Projects	2,228,170	1,721,783	1,233,316	1,650,200	3,475,000	201.8	210.6
Total Expenditures – Service Unit 348	$2,470,183	$2,041,017	$1,472,741	$1,969,434	$4,115,554	201.6	209.0
Revenues							
340 Charges For Good And Services	$848,667	$1,207,500	$959,926	$1,207,500	$1,207,500	100.0	100.0
390 Other Financing Sources	0	2,000,000	0	2,000,000	1,500,000	75.0	75.0
Total Revenues – Service Unit 342	$848,667	$3,207,500	$959,926	$3,207,500	$2,707,500	84.4	84.4

Service Unit 645 – Interfund Distributions

Revenues were comprised of the CIP portion of the rates, an anticipated $3,500,000 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. Since the City implemented the new Utility billing system in 2010, the CIP portion of the rate is now going directly to the Irrigation Capital fund.

	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
390 Other Financing Sources	$304,544	$0	$0	$0	$0	*	*

Service Unit 699 – General 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 $3,500,000 revenue bond or line of credit will be required in late 2011. Funds budgeted in the 2011 year-end estimate and not spent will be brought forward to 2012.

	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$2,157,692	$1,007,599	$844,248	$844,248	$2,083,314	206.8	246.8
360 Miscellaneous Revenues	3,528	1,000	0	1,000	1,000	100.0	100.0
Total Revenues – Service Unit 699	$2,161,220	$1,008,599	$844,248	$845,248	$2,084,314	206.7	246.6

MUNICIPAL COURT – 018

GENERAL FUND

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

DEFINITION

This branch of government is responsible for operation of the Yakima Municipal Court.

The Yakima Municipal Court 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)	2010 Actual	2011 Amended Budget	2012 Proposed Budget
Filings and Hearings			
Infractions Filed	9,778	9,985	9,985
Violations Charged	12,932	13,076	13,076
Mitigation Hearings	1,291	1,208	1,208
Contested Hearings	279	313	313
Show Cause Hearings	82	111	111
Other Hearings on Record and Deferred Findings	2,826	2,379	2,379
Total Filings and Hearings	27,188	27,072	27,072
Dispositions			
Infractions Paid	2,597	2,509	2,509
Failure to Respond	3,489	3,420	3,420
Committed	4,188	3,367	3,367
Not Committed	199	171	171
Dismissed	1,987	1,933	1,933
Amended	11	6	6
Total Disposed	12,471	11,406	11,406
Municipal Court Infraction Revenue (1)	$1,008,228	$1,000,000	$1,000,000

Criminal			
Filings			
Citations Filed	5,389	5,175	5,175
Violations Charged	6,574	6,369	6,369
Trial Settings			
Non Jury Trials Set	9	7	7
Jury Trials	2,091	2,119	2,119
Proceedings			
Arraignments	3,453	4,263	4,263
Non Jury Trials	0	1	1
Jury Trials	12	14	14
Other Hearings	5,741	5,243	5,243
Dispositions			
Bail Forfeitures	39	10	10
Guilty	3,788	3,801	3,801
Not Guilty	13	9	9
Dismissed	2,884	2,309	2,309
Amended	388	343	343
Deferred / Driver/other	586	553	553
Prosecution Resumed	131	141	141
Total Disposed	7,829	7,166	7,166

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

AUTHORIZED PERSONNEL

Class Code	Position Title	2010 Actual	2011 Amended Budget	2012 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
1425	Municipal Court Department Assistant(1)	0.00	0.62	0.62
Total Personnel		**11.50**	**12.12**	**12.12**

(1) Temporary part-time position changed to permanent in 2011.

BUDGET SUMMARY

Dept 018 Municipal Court Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
103 Criminal Justice Sales Tax .3% Inc	$204,891	$238,494	$144,868	$196,650	$235,090	98.6	119.6
129 Administration	1,001,172	995,700	706,823	981,164	1,021,497	102.6	104.1
Total Expenditures	$1,206,063	$1,234,194	$851,691	$1,177,814	$1,256,587	101.8	106.7

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$780,114	$792,735	$557,154	$764,674	$778,243	98.2	61.9
200 Personnel Benefits	203,086	198,949	152,805	198,131	247,258	124.3	19.7
Sub-Total Salaries and Benefits	983,200	991,684	709,959	962,804	1,025,501	103.4	81.6
300 Supplies	28,233	35,000	6,243	17,000	22,000	62.9	1.8
400 Other Services and Charges	168,305	184,510	119,295	175,010	186,086	100.9	14.8
500 Intergov't Svcs / Other Interfund	26,324	23,000	16,195	23,000	23,000	100.0	1.8
Total Expenditures	$1,206,063	$1,234,194	$851,691	$1,177,814	$1,256,587	101.8	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 2011 year-end estimate includes funding for the two Municipal Court Clerk positions, the ½ time Court Commissioner and costs for other accounts which support this service unit such as, the building security contract and interpreter fees.

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

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

Service Unit – 103 Crim. Just Sales Tax	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$126,391	$133,068	$86,570	$119,486	$129,155	97.1	108.1
120 Overtime	401	2,500	344	2,000	2,500	100.0	125.0
140 Retirement/Term Cashout	0	0	996	1,000	0	*	0.0
Total	126,792	135,568	87,910	122,486	131,655	97.1	107.5
200 Personnel Benefits	38,953	40,925	27,558	39,165	53,435	130.6	136.4
310 Office and Operating Supplies	5,513	18,000	0	0	5,000	27.8	*
410 Professional Services	33,633	44,000	29,400	35,000	45,000	102.3	128.6
Total Expenditures – Service Unit 103	$204,891	$238,494	$144,868	$196,650	$235,090	98.6	119.6

Service Unit 129 – Administration

The purpose of this service unit is to plan, direct administer and support the operations of the Municipal Court.

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. Starting in 2010, the bailiff duties were eliminated as a cost containment measure, so that the remaining overtime is primarily for court staff to cover vacations and complete daily court caseloads.

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, and/or supports bilingual certifications.

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

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.)

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 state shared revenue that the City receives because it follows a predefined formula to set judicial salaries.

Service Unit – 129 Administration	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % From 2 to 5	(7) % From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$627,412	$630,727	$463,034	$630,748	$630,148	99.9	99.9
120 Overtime	24,470	25,000	5,130	10,000	15,000	60.0	150.0
130 Special Pay	1,440	1,440	1,080	1,440	1,440	100.0	100.0
Total	653,322	657,167	469,244	642,188	646,588	98.4	100.7
200 Personnel Benefits	164,133	158,024	125,247	158,966	193,823	122.7	121.9
300 Supplies							
310 Office and Operating Supplies	22,720	16,000	5,813	16,000	16,000	100.0	100.0
350 Small Tools and Equipment	0	1,000	430	1,000	1,000	100.0	100.0
Total	22,720	17,000	6,243	17,000	17,000	100.0	100.0
400 Other Services and Charges							
410 Professional Services	101,500	105,000	68,135	105,000	105,000	100.0	100.0
420 Communications	8,712	10,010	6,086	10,010	10,586	105.8	105.8
430 Transportation / Training	1,172	3,000	1,340	3,000	3,000	100.0	100.0
480 Repairs and Maintenance	1,729	1,500	511	1,000	1,500	100.0	150.0
490 Miscellaneous	21,560	21,000	13,822	21,000	21,000	100.0	100.0
Total	134,672	140,510	89,894	140,010	141,086	100.4	100.8
510 Intergovernment Prof Svc	26,324	23,000	16,195	23,000	23,000	100.0	100.0
Total Expenditures – Service Unit 129	$1,001,172	$995,700	$706,823	$981,164	$1,021,497	102.6	104.1
Revenues							
336 Judicial Salary Contributions	$45,278	$45,000	$33,699	$45,000	$45,000	100.0	100.0

MESSAGE FROM THE DIRECTOR

Acting Director of Finance & Budget ***Cindy Epperson***

The Finance Department consists of three Divisions:
(a) Financial Services (b) Utility Customer Services and (c) Information Technology Services

The employees of the Finance Department have accomplished many goals during 2011; and there are projects in various stages as we enter 2012. The enclosed 2012 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 2012 proposed budget is approximately $5.1 million; and is allocated among the department's three divisions as follows:

a. $1.4 million – Financial Services (1.9% reduction from prior year)
b. $2.4 million – Information Technology Services (7.7% reduction from prior year)
c. $1.3 million – Utility Customer Services (2.8% increase from prior year; reimbursed 100% by the internal utilities – Water, Irrigation, Wastewater & Refuse. This represents about 3.8% of the total operating revenue of these 4 utilities.)

2012 will continue to be a year of transition for all Finance divisions. The director left the City in January, and with the other changes in upper management throughout the city, there is an opportunity to review the broad organizational structure. In the meantime, the remaining staff is committed to continue our service to other city operations and the citizenry to the best of our ability.

Other changes in the Finance Division include 2 long-term employees, both with over 30 years of service to the City, have announced their retirement in 2012. We will need to carefully manage the recruiting / training process for their replacement. The 2012 adopted budget also reduced the Finance Division's staffing level by one Financial Services Specialist position, bringing the total staffing level from a high of 17 in 2009 to a total of 14 in 2012.

The reorganization in Information Technology Services has been implemented throughout 2011, and there is one more position requiring development of a job description and the subsequent recruitment process in 2012. After 2 unsuccessful recruitments for Project Manager, and a review of upcoming workload, Finance management has requested that the Financial Services Specialist eliminated from the Finance division be restored, and the IT Project Manager position be held vacant. The new Web Master position was filled in December, 2011—this position is critical to the implementation of any internet payment processes through the utility billing system.

Utility Customer Services also experienced the retirement of a long-term employee and changes at the manager level. This operation is also being reviewed, and new job descriptions are being

drafted. As of the first of February, 2012, the field staff is being moved to the Water division's scope of authority.

Major Accomplishments in 2011/Upcoming Projects for 2012
2011 started with several major citywide projects in process. 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. This work will likely extend well into 2012, with the primary focus being internet payment options.

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 IT division staff installed the system in 2010 and most operating divisions were phased in to "go live" throughout 2011. There are still a few areas with complex schedules that still need to be implemented. We anticipate all divisions to be fully operating under this new system by the end of 2012.

Integrated Regional Public Safety System (IPSS) Project – The Spillman Technologies system was implemented throughout various locations throughout Yakima County in April, 2011. Because of the large scope of this project it is still in an implementation phase in various jurisdictions. Inherent with any implementation of a system of this size, there were both operational and system issues that are being worked through. All phases should be substantially completed by the end of 2012.

Replace AIMMS and General Ledger systems – Several different operating needs have come together in such a way as to require this system replacement, and to select Cayenta as the vendor to supply the new software. First, Yakima County is using this software for their purchasing process, so that our Purchasing division is trained in its use because of the consolidation with the County. Second, the current system is over 20 years old, and is running on an out-dated server that will not be maintained after the end of 2012. We are proposing to purchase a fully integrated general ledger, work order, requisition/Purchase Order and asset management applications that will provide a seamless system to reduce workflow, provide better asset tracking, expense tracking and maintenance recording. We have been through much preliminary work, and are expecting to start scheduling / implementation in the 2nd quarter of 2012. This project will require all City operating divisions to allocate staff resources to accomplish a successful system replacement.

The 2012 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 2012 operating plans and proposed utilization of funding.

INFORMATION TECHNOLOGY SERVICES – 052

GENERAL FUND

Acting Director of Finance & Budget	***Cindy Epperson***
Communications & Technology Manager	***Wayne Wantland***

DEFINITION

Information Systems Division - Primary Responsibilities:

- Security and operations of the 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
  - The 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

The Information Systems Division consists of three separate service units:

Service Unit 103 – Criminal Justice .3% Sales Tax
Service Unit 631 – Information Technology Services
Service Unit 653 – Copy Center

AUTHORIZED PERSONNEL

Class Code	Position Title	2010 Actual	2011 Amended Budget	2012 Proposed Budget
1233	Information Systems Manager[1]	1.00	0.00	0.00
2102	GIS Technician	1.00	1.00	1.00
2107	Computer Operations Technician[2]	2.00	1.00	1.00
2108	Computer Client Services Technician[2]	4.00	6.00	6.00
2109	Applications Developer[2]	2.00	0.00	0.00
2110	Database Administrator	1.00	1.00	1.00
2112	Network Services Engineer	1.00	1.00	1.00
2114	Senior Applications Developer[2]	1.00	0.00	0.00
2116	Lead Client Services Technician[2]	1.00	0.00	0.00
2117	Web Applications Developer/Admin[2]	0.00	1.00	1.00
7171	Communications & Tech Office Asst.[3]	0.00	1.00	1.00
7611	Print Shop Operator	1.00	1.00	1.00
10201	Senior Analyst[2]	1.00	0.00	0.00
10202	Project Manager[2][5]	0.00	1.00	0.00
2111	Lead Applications System Designer[2]	1.00	2.00	2.00
11901	Supervising Senior Analyst	2.00	2.00	2.00
11902	Operation Supervisor[2]	0.00	1.00	1.00
Total Personnel[4]		**19.00**	**19.00**	**18.00**

(1) The Communication and Technology Manager position is the combination of the Information Systems Manager and the Public Safety Communications Manager positions with time and related budget allocated between the two divisions; the percentage allocated to each may change based on the workload demands of each division. The 2012 Budget allocates .70 FTE to Public Safety Communications and .30 FTE to Information Systems. (The position is listed as 1 FTE in the Public Safety Communications personnel chart.)

(2) Information Technology's reorganization in 2011 resulted in the elimination of one Senior Analyst, one Senior Application Developer, two Application Developers and one Computer Operations Technician positions and the addition of a Web Developer and Project Manager/Business Analyst. The Lead Client Services Technician position was replaced by Operation Supervisor position.

(3) The Communications and Technology Office Assistant was a new position in 2011. This position is also split between Information Technology and Public Safety Communications. The 2012 Budget allocates .50 FTE to Information Technology and .50 FTE to Public Safety Communications.

(4) A portion of the Communications and Technology Manager (.30), Department Director's (0.25)and Department Assistant's (0.25) time is allocated to this division.

(5) After budget adoption, Finance reviewed its staffing complement and requested to maintain the vacancy of the newly created Project Manager position, so that the Financial Services Specialist position can be restored.

BUDGET SUMMARY

Dept 052 Information Systems Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
103 Criminal Justice Sales Tax .3% Inc	$50,473	$42,776	$22,146	$37,566	$108,215	253.0	288.1
631 Information Technology Svcs	2,004,804	2,352,753	1,555,719	2,315,869	2,090,350	88.9	90.3
653 Copy Center	213,487	172,607	117,317	168,094	172,370	99.9	102.5
Total Expenditures	$2,268,763	$2,568,136	$1,695,182	$2,521,528	$2,370,936	92.3	94.0

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$1,256,098	$1,300,601	$885,094	$1,270,175	$1,308,230	100.6	55.2
200 Personnel Benefits	323,600	344,472	236,659	346,150	402,319	116.8	17.0
Sub-Total Salaries and Benefits	1,579,697	1,645,073	1,121,753	1,616,325	1,710,549	104.0	72.2
300 Supplies	111,535	204,521	95,348	197,121	153,050	74.8	6.5
400 Other Services and Charges	504,476	465,004	409,547	535,707	480,363	103.3	20.3
600 Capital Outlays	60,290	244,610	57,859	159,610	15,000	6.1	0.6
700 Debt Service	11,507	7,671	9,733	11,508	11,507	150.0	0.5
900 Interfund Payment For Services	1,257	1,257	942	1,257	467	37.2	0.0
Total Expenditures	$2,268,763	$2,568,136	$1,695,182	$2,521,528	$2,370,936	92.3	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 and 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).

Account 110 Salaries and Wages – This account includes wages only for temporary employees, who support the patrol car technology.

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

Service Unit 103 – Criminal Justice .3%	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$25,591	$29,961	$20,194	$25,000	$15,000	50.1	60.0
120 Overtime	209	250	0	0	250	100.0	*
Total	47	0	0	0	0	*	*
200 Personnel Benefits	25,848	30,211	20,194	25,000	15,250	50.5	61.0
400 Other Services & Charges	2,214	2,566	1,852	2,566	1,440	56.1	56.1
480 Repairs & Maintenance							
490 Miscellaneous	0	0	0	0	91,526	*	*
Total	22,411	10,000	100	10,000	0	0.0	0.0
Total Expenditures – Service Unit 103	$50,473	$42,776	$22,146	$37,566	$108,215	253.0	288.1

Service Unit 631 – Data Processing
The Data Processing Service Unit is responsible for six areas of computer and technology support for all City departments:

- General City Business Systems which includes financial, billing, payroll, numerous other traditional business computer systems and support of the City's Website.
- 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.
- Geographical Information Systems (GIS) includes mapping, geo-location research, Global Positioning System (GPS) support, Automatic Vehicle Location (AVL) services, mobile client mapping systems for Transit and Refuse, and special project support to several systems and departments within the City.
- Automated Inventory and Maintenance Management System (AIMMS) includes Work Order Management, Equipment Tracking, Inventory Management, Purchasing, Accounts Payable and Cost Accounting.
- Client Services Support 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.
- Computer Operations which includes the maintenance and support of the large central City and Public Safety servers, operation of all centralized software applications, data entry, and office support.

Account 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 funds for standby pay to on call personnel who provide immediate response to computer system emergencies during non-working hours. 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 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 for Selah, Union Gap and Yakima County.

Service Unit 631 – Data Processing	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$1,098,024	$1,199,456	$806,183	$1,165,389	$1,228,045	102.4	105.4
120 Overtime	13,034	7,500	10,157	11,781	6,000	80.0	50.9
130 Special Pay	13,678	19,000	8,139	14,010	16,000	84.2	114.2
140 Retirement/Term Cashout	64,341	0	9,560	9,561	0	*	0.0
Total	1,189,076	1,225,956	834,039	1,200,741	1,250,045	102.0	104.1
200 Personnel Benefits	305,234	325,105	222,450	326,783	381,738	117.4	116.8
300 Supplies							
310 Office and Operating Supplies	10,151	24,450	25,733	24,450	16,000	65.4	65.4
320 Fuel Consumed	822	900	1,045	1,500	1,500	166.7	100.0
350 Small Tools and Equipment	43,221	109,171	30,582	109,171	70,550	64.6	64.6
Total	54,195	134,521	57,361	135,121	88,050	65.5	65.2
400 Other Services and Charges							
410 Professional Services	180,425	113,767	182,977	198,767	94,950	83.5	47.8
420 Communications	45,964	47,447	27,112	34,000	27,859	58.7	81.9
430 Transportation / Training	2,112	8,140	3,215	8,140	8,140	100.0	100.0
440 Advertising	0	500	0	0	0	0.0	*
450 Operating Rentals and Leases	4,026	5,100	3,020	5,100	5,100	100.0	100.0
480 Repairs And Maintenance	211,788	241,350	163,181	241,350	214,000	88.7	88.7
490 Miscellaneous	1,437	5,000	3,563	5,000	5,000	100.0	100.0
Total	445,753	421,304	383,069	492,357	355,049	84.3	72.1
640 Machinery and Equipment	9,290	244,610	57,859	159,610	15,000	6.1	9.4
950 Interfund Opt Rental and Leases	1,257	1,257	942	1,257	467	37.2	37.2
Total Expenditures – Service Unit 631	$2,004,804	$2,352,753	$1,555,719	$2,315,869	$2,090,350	88.9	90.3
Revenues							
330 Intergovernmental Revenues	$656	$0	$720	$523	$0	*	0.0
340 Charges for Goods and Services	35,000	50,000	50,000	50,000	50,000	100.0	100.0
Total Revenues – Service Unit 631	$35,656	$50,000	$50,720	$50,523	$50,000	100.0	99.0

Service Unit 653 – Copy Center

This Service Unit provides high speed copying and professional quality offset printing and publishing services to all departments and divisions of the City. Using specialized computer software in combination with professional printing and digital reproduction equipment, the Copy Center produces a large volume of printed material for all facets of City government.

In addition, 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.

Account 120 Overtime – The functions that regularly require overtime include the printing of Council packets and budget documents.

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.

Revenues consist of printing services provided to both internal City divisions and non-city customers.

Service Unit 653 – Copy Center	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$41,174	$41,934	$30,858	$41,934	$41,934	100.0	100.0
120 Overtime	0	2,500	0	2,500	1,000	40.0	40.0
Total	41,174	44,434	30,858	44,434	42,934	96.6	96.6
200 Personnel Benefits							
200 Personnel Benefits	16,152	16,701	12,357	16,701	19,041	114.0	114.0
280 Clothing and Miscellaneous	0	100	0	100	100	100.0	100.0
Total	16,152	16,801	12,357	16,801	19,141	113.9	113.9
300 Supplies							
310 Office and Operating Supplies	12,566	20,000	8,876	12,000	15,000	75.0	125.0
340 Items Purchased for Resale	44,775	50,000	29,111	50,000	50,000	100.0	100.0
Total	57,341	70,000	37,987	62,000	65,000	92.9	104.8
400 Other Services and Charges							
420 Communications	196	262	211	262	350	133.6	133.6
430 Transportation / Training	0	88	0	88	88	100.0	100.0
480 Repairs and Maintenance	36,117	33,000	26,168	33,000	33,000	100.0	100.0
490 Miscellaneous	0	350	0	0	350	100.0	*
Total	36,313	33,700	26,379	33,350	33,788	100.3	101.3
660 Capital Leases	51,000	0	0	0	0	*	*
750 Debt Service - Capital Lease -Pr	9,237	6,108	8,047	9,696	10,176	166.6	105.0
830 Debt Service - External Ltd -Int.	2,270	1,563	1,686	1,812	1,331	85.2	73.5
Total Expenditures – Service Unit 653	$213,487	$172,607	$117,314	$168,094	$172,370	99.9	102.5
Revenues							
340 Charges for Goods and Services	$132,715	$155,000	$90,830	$120,000	$120,000	77.4	100.0

UTILITY SERVICES – 054

GENERAL FUND

Acting Director of Finance & Budget ***Cindy Epperson***
Acting Utility Services Manager ***Tammy Regimbal***

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, 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	2010 Actual	2011 Amended Budget	2012 Proposed Budget
New Accounts Started	5,870	6,300	6,000
Meters Read	119,000	121,000	123,000
Customer Service Calls Answered	108,000	113,000	118,000
Bills Issued	191,000	194,000	197,000
Suspension Notices Issued	32,000	33,000	34,000
Delinquent Bills in Collection	7,500	7,900	8,300

AUTHORIZED PERSONNEL

Class Code	Position Title	2010 Actual	2011 Amended Budget	2012 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) and has 1.2 FTE's funded by Finance.

BUDGET SUMMARY

Dept 054 Utility Services Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
635 Utility Customer Service	$1,119,629	$1,305,084	$906,371	$1,295,207	$1,342,110	102.8	103.6

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$678,215	$709,561	$477,246	$678,282	$700,357	98.7	52.2
200 Personnel Benefits	238,520	251,650	165,123	252,111	282,005	112.1	21.0
Sub-Total Salaries and Benefits	916,735	961,212	642,369	930,393	982,362	102.2	73.2
300 Supplies	17,418	21,341	16,154	24,282	24,500	114.8	1.8
400 Other Services and Charges	162,469	306,194	235,141	324,194	313,150	102.3	23.3
900 Interfund Payment For Services	23,008	16,337	12,707	16,337	22,098	135.3	1.7
Total Expenditures	$1,119,629	$1,305,084	$906,371	$1,295,207	$1,342,110	102.8	100.0

EXPLANATORY NARRATIVE

Service Unit 635 – Utility Customer Service
This service unit provides business services to utility customers and the utility operating divisions.

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 350 Small Tools and Equipment – Items in this budget include wrenches, screwdrivers, reading probes, hedge trimmers, shovels, etc.

Account 410 Professional Services – This account covers the cost of the maintenance and support agreement for utility customer service system and bank fees and charges related to use of debit/credit cards.

Revenues from the Water, Irrigation, Wastewater and Refuse utilities fund 100% of the expenditures of this division.

Service Unit 635 – Utility Customer Svc	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$661,525	$707,796	$473,160	$672,000	$698,442	98.7	103.9
120 Overtime	9,183	1,000	3,052	5,000	1,000	100.0	20.0
130 Special Pay	357	765	752	1,000	915	119.7	91.5
140 Retirement/Term Cashout	7,150	0	282	282	0	*	0.0
Total	678,215	709,561	477,246	678,282	700,357	98.7	103.3
200 Personnel Benefits							
200 Personnel Benefits	238,026	251,150	165,085	251,611	281,505	112.1	111.9
280 Clothing and Miscellaneous	493	500	38	500	500	100.0	100.0
Total	238,520	251,650	165,123	252,111	282,005	112.1	111.9
300 Supplies							
310 Office and Operating Supplies	4,532	6,000	2,561	6,000	6,000	100.0	100.0
320 Fuel Consumed	9,555	10,341	9,224	13,282	13,500	130.6	101.6
350 Small Tools and Equipment	3,331	5,000	4,368	5,000	5,000	100.0	100.0
Total	17,418	21,341	16,154	24,282	24,500	114.8	100.9
400 Other Services and Charges							
410 Professional Services	6,143	125,000	113,126	115,000	125,000	100.0	108.7
420 Communications	124,664	139,944	100,132	139,944	146,900	105.0	105.0
430 Transportation/Training	0	250	0	250	250	100.0	100.0
480 Repairs and Maintenance	3,826	5,000	2,688	30,000	5,000	100.0	16.7
490 Miscellaneous	27,835	36,000	19,195	39,000	36,000	100.0	92.3
Total	162,469	306,194	235,141	324,194	313,150	102.3	96.6

900 Interfund Payment for Services							
950 Interfund Opt Rental and Leases	14,993	13,615	9,985	13,615	19,103	140.3	140.3
960 Interfund Insurance Services	8,015	2,722	2,722	2,722	2,995	110.0	110.0
Total	23,008	16,337	12,707	16,337	22,098	135.3	135.3
Total Expenditures – Service Unit 635	$1,119,629	$1,305,084	$906,371	$1,295,207	$1,342,110	102.8	103.6
Revenues							
340 Charges for Goods and Services	$1,119,629	$1,305,000	$896,877	$1,279,200	$1,320,250	101.2	103.2

COMMUNITY SERVICES – 127

Acting Director of Finance & Budget — ***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. The five year program was complete in June 2011. Accordingly, no expense or revenue is projected for 2012.

Community Services consists of the following service unit:

Service Unit 351 – Healthy Families

BUDGET SUMMARY

Dept 127 Community Services	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2011	2011	2011	2012	% Chng	% Chng
	2010	Amended	Actual	Estimated	Projected	From	From
Expenditure Summary By Service Unit	Actual	Budget	9/30/11	Year-End	Budget	2 to 5	4 to 5
351 Healthy Families	$64,387	$108,215	$82,320	$82,320	$0	0.0	0.0
Revenue Summary By Service Unit							
351 Healthy Families	$74,348	$108,215	$66,760	$66,760	$0	0.0	0.0
Fund Balance							
Beginning Balance	$5,599	$8,265	$15,560	$15,560	$0	0.0	0.0
Revenues Less Expenditures	9,961	0	(15,560)	(15,560)	0	*	0.0
Ending Balance	$15,560	$8,265	$0	$0	$0	0.0	*

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
400 Other Services and Charges	$64,387	$108,215	$82,320	$82,320	$0	0.0	*

EXPLANATORY NARRATIVE

Service Unit 351 – Healthy Families

This was 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 expired in June 2011. The State of Washington Department of Social and Health Services, Division of Child Support (DCS) charged an administrative fee of 5% and the City charged 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 was received, in-kind or contributions, was used to offset the expenditures. The noncash match was then used to request reimbursement in whole from the State. However, "Volunteer" in-kind contribution was not eligible as match.

The basic steps used to carry out this five-year program were 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 2011, the Healthy Families Yakima Coalition was successful in conducting several PREP (i.e. marriage/relationship training) workshops, although at a reduced pace as the funding for this program was depleted in 2011. The Coalition is currently doing strategic planning to determine the best succession tactics for continuing this type of early intervention and prevention for couples now that the grant is complete. 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 were in Yakima beginning in mid-December 2010 to conduct 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.

Service Unit 351 – Healthy Families	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
410 Professional Services	$64,387	$108,215	$82,320	$82,320	$0	0.0	0.0
Revenues							
330 Intergovernmental Revenues	$73,694	$71,422	$66,604	$66,604	$0	0.0	0.0
360 Miscellaneous Revenues	653	36,793	156	156	0	0.0	0.0
Total Revenues – Service Unit 351	$74,348	$108,215	$66,760	$66,760	$0	0.0	0.0

Service Unit 699 – General Revenues

Revenue consisted of the fund balance.

	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$5,599	$8,265	$15,560	$15,560	$0	0.0	0.0

FINANCIAL SERVICES – 015

GENERAL FUND

Acting Director of Finance & Budget ***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 Trust and Agency funds; various contingency/reserve funds; and operating fund transfers.
- Administrative liaison with the Municipal Court, Public Facilities District, and intergovernmental agencies.

2012 Projects

In addition to the division's daily work, a number of projects are in process that will need Finance involvement in the coming year. Listed below are some of the more significant projects planned for 2012:

- ***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 2012 preliminary budget includes the issuance of a Revenue bond to support continued mandated improvements at the Wastewater Treatment Plant. Fortunately, the Wastewater utility was successful in obtaining lower interest state loans, so a new money bond may not be necessary in 2012. However, we have recently been notified that there is an opportunity to refund an older Wastewater bond issue for a significant savings, and that is targeted for Council action in April/May.

- ***Yakima Revenue Development Area*** -- Work has started on the YRDA (the former Sawmill site) beginning with improvements to the Fair Avenue Extension and the East-West corridor. The City has started receiving the state share sales tax dedicated to pay for building the infrastructure in this 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 should be completed this year.

- ***Automated Inventory & Maintenance Management System (AIMMS)*** A computer system necessary to complete the purchasing consolidation and update the antiquated AIMMS and General Ledger has been chosen. Implementation of the computer system will be a major focus in 2012, which extends beyond Finance to all major operating divisions.

- ***Policies / Contracts*** – Continue efforts to update/establish various financial related contracts, policies and / or operating practices that need updating or expanding (ex: banking contracts including electronic payment options for utility bills, collections contract, expanded use of ACH including direct deposit for payroll, expanded use of procurement cards, etc).

Summary – The Finance Departments overarching goal is to maintain compliance with the many critical fiscal and fiduciary responsibilities held relative to our regulatory agencies, funding agencies, employees and the citizens we serve.

The only service unit in this division is:

Service Unit 624 – Finance

PERFORMANCE STATISTICS

Accounting Functions	2010 Actual	2011 Amended Budget	2012 Proposed Budget
Expenditures (1)	$172.0	$208.6	$192.3
Capital Projects (1)	$29.6	$53.2	$38.5
Invoices Processed	23,546	24,000	24,000
Number of Grants Administered	57	56	40
Payroll Warrants Issued	10,128	10,032	10,128
Payroll and Benefits Paid(1)	$62.6	$63.6	$64.7
Employees Paid (Perm and Part Time) Average Monthly	798	790	794
Claims Warrants Issued(2)	11,439	11,000	11,000
Dollar Amount of Claims Paid(1)	$63.1	$58.5	$60.0
Number of Funds	75	77	77
Number of Full Accrual Funds	33	33	33
Interfund Payment Request (3)	437	400	400
LID's in Process	2	0	0

Treasury Functions			
Revenue Received[1]	$168.9	$194.1	$183.2
Invoices Generated	3,896	3,400	3,000
GO and Revenue Debt Issues Administered	18	20	20
LID's Closed (Establish Notes and redeem LID Warrants)	0	0	0
Public Works Trust Fund Loans Administered	19	19	19
Special Assessment Notes / Bonds	5	5	5
GO and Revenue Debt Service Payments Made[1]	$6.1	$6.2	$6.0

Impact			
Investment Income[1]	$.76	$.54	$.50
Average Total Portfolio Managed[1]	$50.0	$47.0	$43.0

(1) Numbers in millions.
(2) As ACH (direct deposit) payments are used to pay more types of bills, the number of warrants is 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	2010 Actual	2011 Amended Budget	2012 Proposed Budget
1140	Director of Finance and Budget	1.00	1.00	1.00
1243	Deputy Director of Accounting & Budgeting	1.00	1.00	1.00
2316	Financial Services Specialist[1][2]	5.00	4.00	4.00
10301	Payroll Officer	1.00	1.00	1.00
10302	Accountant	3.00	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[2]		**16.00**	**15.00**	**15.00**

(1) A Financial Services Specialist position vacancy was eliminated from the budget during the mid-2010 reductions, and was carried forward into 2011.
(2) Another Financial Services Specialist position was eliminated from the 2012 adopted budget as a cost containment measure. After budget adoption, Finance reviewed its staffing complement and requested to maintain the vacancy of the newly created Project Manager position in Information Technology Services, so that the Financial Services Specialist position can be restored.
(3) 1.35 FTE's are funded by Information Systems (052), Utility Services (054), ONDS (124) and / or Public Safety Communications (151). Additionally, 1.16 FTE's of Utility Service Representatives (054) are funded by Finance.

BUDGET SUMMARY

Dept 015 Financial Services Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
624 Finance	$1,350,881	$1,386,046	$988,284	$1,368,211	$1,359,619	98.1	99.4

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$944,140	$987,944	$709,125	$961,853	$938,319	95.0	69.0
200 Personnel Benefits	258,447	261,237	190,952	258,488	275,211	105.4	20.2
Sub-Total Salaries and Benefits	1,202,587	1,249,181	900,077	1,220,341	1,213,530	97.2	89.3
300 Supplies	20,388	22,048	13,455	22,048	17,500	79.4	1.3
400 Other Services and Charges	113,395	101,299	61,240	112,305	113,721	112.3	8.4
500 Intergov't Svcs / Other Interfund	15	6	1	6	6	100.0	0.0
900 Interfund Payment For Services	14,496	13,512	13,512	13,512	14,863	110.0	1.1
Total Expenditures	$1,350,881	$1,386,046	$988,284	$1,368,211	$1,359,619	98.1	100.0

EXPLANATORY NARRATIVE

Service Unit 624 – Financial Services

The Financial Services Division supports all City departments.

Account 110 Salaries and Wages – After the adoption of the budget, the Finance department reviewed its staffing complement, and has requested that the Financial Services Specialist stay in the budget, while the newly created Project Manager position in Information and Technology division remain vacant, after a 2nd unsuccessful recruitment attempt.

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 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 410 Professional Services – This provides for fiduciary (banking and trust) services and outside consultants, such as technical support for various small software systems.

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 490 Miscellaneous – This account provides for printing of the City's budget documents, financial statements and other business forms and envelopes. Dues and subscriptions to keep current on accounting issues, finance and related issues are billed in this account also. The balance of the account is for registrations for training seminars, annual rent of the post office box and other truly miscellaneous items.

Service Unit 624 – Financial Services	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$935,216	$980,309	$702,659	$952,718	$930,157	94.9	97.6
120 Overtime	7,848	7,500	6,453	9,000	8,000	106.7	88.9
130 Special Pay	63	135	13	135	162	119.6	119.6
140 Retirement/Term Cashout	1,013	0	0	0	0	*	*
Total	944,140	987,944	709,125	961,853	938,319	95.0	97.6
200 Personnel Benefits	258,447	261,237	190,952	258,488	275,211	105.4	106.5
300 Supplies							
310 Office and Operating Supplies	16,215	15,000	8,849	15,000	15,000	100.0	100.0
350 Small Tools and Equipment	4,172	7,048	4,606	7,048	2,500	35.5	35.5
Total	20,388	22,048	13,455	22,048	17,500	79.4	79.4
400 Other Services and Charges							
410 Professional Services	56,126	48,700	23,837	60,200	61,200	125.7	101.7
420 Communications	12,967	15,819	8,970	13,600	15,871	100.3	116.7
430 Transportation / Training	4,778	6,500	4,315	6,500	6,500	100.0	100.0
450 Operating Rentals and Leases	0	130	0	0	0	0.0	*
480 Repairs and Maintenance	0	150	0	150	150	100.0	100.0
490 Miscellaneous	39,525	30,000	24,118	31,855	30,000	100.0	94.2
Total	113,395	101,299	61,240	112,305	113,721	112.3	101.3
530 State / County Taxes & Assess	15	6	1	6	6	100.0	100.0
960 Interfund Insurance Services	14,496	13,512	13,512	13,512	14,863	110.0	110.0
Total Expenditures – Service Unit 624	$1,350,881	$1,386,046	$988,284	$1,368,211	$1,359,619	98.1	99.4

POLICE PENSION – 035

GENERAL FUND

Acting Director of Finance & Budget — ***Cindy Epperson***
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) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
642 Prior Pensions	$1,368,431	$1,404,590	$1,140,904	$1,389,650	$1,186,350	84.5	85.4

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
200 Personnel Benefits	$585,448	$589,150	$471,455	$626,710	$628,000	106.6	52.9
300 Supplies	45	50	187	150	50	100.0	0.0
400 Other Services And Charges	782,939	815,390	669,262	762,790	558,300	68.5	47.1
Total Expenditures	$1,368,431	$1,404,590	$1,140,904	$1,389,650	$1,186,350	84.5	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 2012 the total budget includes:

Pension Benefits	$628,000
Medical Benefits	555,500
Administrative Costs	2,850
Total	$1,186,350

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. This budget is reduced by over 30% because of a change in the Federal Medicare laws that allow the City to purchase Medicare insurance for LEOFF1 retirees who are age 65 and over. The basic and supplemental premiums are anticipated to reduce medical costs significantly.

Service Unit 642 – Prior Pension	**(1) 2010 Actual**	**(2) 2011 Amended Budget**	**(3) 2011 Actual 9/30/11**	**(4) 2011 Estimated Year-End**	**(5) 2012 Projected Budget**	**(6) % Chng From 2 to 5**	**(7) % Chng From 4 to 5**
Expenses							
200 Personnel Benefits							
200 Personnel Benefits	$0	$0	$246	$0	$0	*	*
290 Pensions And Death Benefits	585,448	589,150	471,209	626,710	628,000	106.6	100.2
Total	585,448	589,150	471,455	626,710	628,000	106.6	100.2
310 Office And Operating Supplies	45	50	187	150	50	100.0	33.3
400 Other Services And Charges							
410 Professional Services	780,310	813,100	666,527	760,040	555,500	68.3	73.1
420 Communication	0	0	38	0	0	*	*
430 Transportation / Training	1,666	1,440	1,734	1,750	1,800	125.0	102.9
490 Miscellaneous	963	850	963	1,000	1,000	117.7	100.0
Total	782,939	815,390	669,262	762,790	558,300	68.5	73.2
Total Expenditures – Service Unit 642	$1,368,431	$1,404,590	$1,140,904	$1,389,650	$1,186,350	84.5	85.4

FIREMEN'S RELIEF AND PENSION – 612

Acting Director of Finance & Budget — ***Cindy Epperson***
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 & Pension	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2010	2011 Amended	2011 Actual	2011 Estimated	2012 Projected	% Chng From	% Chng From
Expenditure Summary By Service Unit	**Actual**	**Budget**	**9/30/11**	**Year-End**	**Budget**	**2 to 5**	**4 to 5**
642 Prior Pensions	$1,547,509	$1,609,960	$1,139,814	$1,437,660	$1,344,057	83.5	93.5
Revenue Summary By Service Unit							
642 Prior Pensions	$71,170	$69,000	$73,456	$73,169	$72,000	104.4	98.4
699 General Revenues	1,504,765	1,503,265	836,309	1,402,500	1,315,500	87.5	93.8
Total Revenues	$1,575,935	$1,572,265	$909,766	$1,475,669	$1,387,500	88.3	94.0
Fund Balance							
Beginning Balance	$745,923	$770,455	$774,349	$774,349	$812,358	105.4	104.9
Revenues Less Expenditures	28,426	(37,695)	(230,049)	38,009	43,443	(115.3)	114.3
Ending Balance	$774,349	$732,760	$544,300	$812,358	$855,801	116.8	105.4

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
200 Personnel Benefits	$722,576	$728,500	$480,604	$653,500	$673,500	92.5	50.1
300 Supplies	22	150	139	150	150	100.0	0.0
400 Other Services and Charges	787,097	843,600	630,790	746,300	632,100	74.9	47.0
900 Interfund Payment for Services	37,814	37,710	28,281	37,710	38,307	101.6	2.9
Total Expenditures	$1,547,509	$1,609,960	$1,139,814	$1,437,660	$1,344,057	83.5	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 2012 the total budget includes:

Pension Benefits	$673,500
Medical Benefits	610,000
Contingency	20,000
Administrative Costs	40,557
Total	$1,344,057

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.

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 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.This budget is reduced by over 25% because of a change in the Federal Medicare laws that allow the City to purchase Medicare insurance for LEOFF1 retirees who are age 65 and over. The basic and supplemental premiums are anticipated to reduce medical costs significantly.

Service Unit 642 – Prior Pensions	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
200 Personnel Benefits							
200 Personnel Benefits	$0	$500	$0	$500	$500	100.0	100.0
290 Pensions And Death Benefits	722,576	728,000	480,604	653,000	673,000	92.5	103.1
Total	722,576	728,500	480,604	653,500	673,500	92.5	103.1
310 Office And Operating Supplies	22	150	139	150	150	100.0	100.0
400 Other Services And Charges							
410 Professional Services	784,953	821,500	628,613	724,200	610,000	74.3	84.2
420 Communications	0	0	91	0	0	*	*
430 Transportation / Training	1,456	1,400	1,398	1,400	1,400	100.0	100.0
490 Miscellaneous	688	20,700	688	20,700	20,700	100.0	100.0
Total	787,097	843,600	630,790	746,300	632,100	74.9	84.7
990 Interfund Admin Charges	37,814	37,710	28,281	37,710	38,307	101.6	101.6
Total Expenditures – Service Unit 642	$1,547,509	$1,609,960	$1,139,814	$1,437,660	$1,344,057	83.5	93.5

Service Unit 699 & 642 – Revenues

These benefits are supported by property taxes, an allocation of fire insurance premium tax and reserves. The 2012 property tax allocation represents about $.241 per $1,000 of assessed valuation or 7.9% of the total general property tax levy for 2012. State law (RCW 41.16.060) allows cities with Firemen's pension funds to levy an additional $0.225 per $1,000 of assessed valuation – which covers about three-fourths of the total levy allocated for this purpose.

Service Unit 699 & 642 – Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
330 Intergovernmental Revenues	$71,170	$69,000	$73,456	$73,169	$72,000	104.4	98.4
Service Unit – 699 General Revenues							
Revenues							
270 Beginning Balance	$745,923	$770,455	$774,349	$774,349	$812,358	105.4	104.9
310 Taxes	1,502,765	1,502,765	836,309	1,402,000	1,315,000	87.5	93.8
360 Miscellaneous Revenues	2,000	500	0	500	500	100.0	100.0
Total Revenues – Service Unit 699	$2,250,688	$2,273,720	$1,610,658	$2,176,849	$2,127,858	93.6	97.8

STATE EXAMINER – 013

GENERAL FUND

Acting Director of Finance & Budget ***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

Funds are budgeted in this line item the annual cost of audit performed by Washington State Auditors.

Service Unit 624 – Finance	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
Expenses							
410 Professional Services	$92,528	$103,000	$75,339	$101,000	$106,000	102.9	100.0

TRANSFERS – 099

GENERAL FUND

Acting Director of Finance & Budget ***Cindy Epperson***

DEFINITION

This Division is used to transfer funds from the General Fund to other funds.

EXPLANATORY NARRATIVE

Service Unit 645 – Interfund Distribution

Budgeted to be transferred from the General Fund to the following funds in 2011 and 2012 are the below transfers.

Fund	2011 Year-End Estimate	2012 Proposed Budget
SunDome Debt Service	$150,000	$150,000
Parks and Recreation Utility Tax (3.5%)	1,105,000	1,154,000
Law and Justice Capital Utility Tax (0.5%)	158,000	165,000
Public Safety Communications Fund Portion of Telephone Tax	790,000	740,000
Fire Capital – Ladder Truck Debt Service	72,275	72,275
Contingency	50,000	50,000
Total Transfers	$2,325,275	$2,331,275

	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
Expenses							
550 Interfund Subsidies	$2,412,206	$2,412,275	$1,777,743	$2,325,275	$2,331,275	96.6	100.3
Revenues							
390 Other Financing Sources	$40,000	$40,000	$40,000	$40,000	$40,000	100.0	100.0

PUBLIC FACILITIES DISTRICT / CONVENTION CENTER – 172

Acting Director of Finance & Budget ***Cindy Epperson***

DEFINITION

In 2002 the City took the leadership role in forming a Public Facilities District (PFD) with the Cities of Yakima, Union Gap and Selah. The PFD is a separate governmental entity and its primary purpose by law is to build and/or operate a regional center. The Yakima Regional PFD is financing the recent expansion of the Yakima Convention Center by levying a sales tax credit from the State of Washington. This revenue comes from sales tax already being paid by the buyers of goods within these three cities. It is not a new or increased tax. Note: The sales tax credit dedicated for the Capitol Theatre is accounted for in a separate fund, #174.

The service units in this division are:

Service Unit 327 – Public Facilities District
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 172 PFD Convention Center	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2011	2011	2011	2012	% Chng	% Chng
	2010	Amended	Actual	Estimated	Projected	From	From
Expenditure Summary By Service Unit	Actual	Budget	9/30/11	Year-End	Budget	2 to 5	4 to 5
327 Public Facilities District	$641,133	$605,000	$309,228	$605,000	$719,000	118.8	118.8
Revenue Summary By Service Unit							
327 Public Facilities District	$654,414	$621,000	$483,207	$640,000	$645,000	103.9	100.8
699 General Revenues	750	750	0	750	750	100.0	100.0
Total Revenues	$655,164	$621,750	$483,207	$640,750	$645,750	103.9	100.8
Fund Balance							
Beginning Balance	$155,887	$137,637	$169,918	$169,918	$205,668	149.4	121.0
Revenues Less Expenditures	14,031	16,750	173,979	35,750	(73,250)	(437.3)	(204.9)
Ending Balance	$169,918	$154,387	$343,897	$205,668	$132,418	85.8	64.4

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
400 Other Services and Charges	$12,133	$25,000	$19,228	$25,000	$14,000	56.0	2.0
500 Intergov't Svcs/Other Interfund	629,000	580,000	290,000	580,000	705,000	121.6	98.1
Total Expenditures	$641,133	$605,000	$309,228	$605,000	$719,000	118.8	100.0

EXPLANATORY NARRATIVE

Service Unit 327 – Public Facilities District

This service unit represents transfers from other funds for debt service on the Convention Center bonds issued in 2002 ($460,000), a transfer to the Tourist Promotion/Convention Center operating fund ($139,000) to support operations of the expanded facility, and a transfer to the Convention Center Capital fund ($106,000).

Revenues consist of a tax credit transfer from the PFD.

Service Unit 327 – PFD	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
490 Miscellaneous	$12,133	$25,000	$19,228	$25,000	$14,000	56.0	56.0
550 Interfund Subsidies	629,000	580,000	290,000	580,000	705,000	121.6	121.6
Total Expenditures – Service Unit 327	$629,000	$580,000	$290,000	$580,000	$705,000	121.6	121.6
Revenues							
330 Intergovernmental Revenues	$654,414	$621,000	$483,207	$640,000	$645,000	103.9	100.8

Service Unit 699 – General Revenues

Revenue in this service unit consists of interest earned on investments.

Service Unit 699 – General Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$155,887	$137,637	$169,918	$169,918	$205,668	149.4	121.0
360 Miscellaneous Revenues	750	750	0	750	750	100.0	100.0
Total Revenues – Service Unit 699	$156,637	$138,387	$169,918	$170,668	$206,418	149.2	121.0

PUBLIC FACILITIES DISTRICT / CAPITOL THEATRE – 174

Acting Director of Finance & Budget ***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 expansions of the Yakima Convention Center and 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

BUDGET SUMMARY

Dept 174 PFD Capitol Theatre	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2011	2011	2011	2012	% Chng	% Chng
	2010	Amended	Actual	Estimated	Projected	From	From
Expenditure Summary By Service Unit	Actual	Budget	9/30/11	Year-End	Budget	2 to 5	4 to 5
327 Public Facilities District	$493,964	$468,000	$350,333	$468,000	$517,000	110.5	110.5
Revenue Summary By Service Unit							
327 Public Facilities District	$493,490	$467,460	$364,008	$497,000	$500,000	107.0	100.6
699 General Revenues	700	500	0	500	500	100.0	100.0
Total Revenues	$494,190	$467,960	$364,008	$497,500	$500,500	107.0	100.6
Fund Balance							
Beginning Balance	$23,631	$331	$23,857	$23,857	$53,357	16142.0	223.7
Revenues Less Expenditures	227	(40)	13,675	29,500	(16,500)	41250.0	(55.9)
Ending Balance	$23,857	$291	$37,532	$53,357	$36,857	12685.3	69.1

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
400 Other Services and Charges	$11,964	$12,000	$8,333	$12,000	$12,000	100.0	2.3
500 Intergov't Svcs/Other Interfund	482,000	456,000	342,000	456,000	505,000	110.8	97.7
Total Expenditures	$493,964	$468,000	$350,333	$468,000	$517,000	110.5	100.0

EXPLANATORY NARRATIVE

Service Unit 327 – Public Facilities District

This service unit includes administrative costs of the district of $12,000 debt service on the Capitol Theatre bonds issued in 2009 of approximately $450,000 and a transfer of $55,000 to the Capitol Theatre Operating Fund.

Revenues consist of a tax credit transfer from the PFD.

Service Unit 327 – Public Facilities Dist	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
490 Miscellaneous	$11,964	$12,000	$8,333	$12,000	$12,000	100.0	100.0
550 Interfund Subsidies	482,000	456,000	342,000	456,000	505,000	110.8	110.8
Total Expenditures – Service Unit 327	$493,964	$468,000	$350,333	$468,000	$517,000	110.5	110.5
Revenues							
330 Intergovernmental Revenues	$493,490	$467,460	$364,008	$497,000	$500,000	107.0	100.6

Service Unit 699 – General Revenues

Revenues consist of interest earned.

Service Unit 699 – General Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$23,631	$331	$23,857	$23,857	$53,357	16142.	223.7
360 Miscellaneous Revenues	700	500	0	500	500	100.0	100.0
Total Revenues – Service Unit 699	$24,331	$831	$23,857	$24,357	$53,857	6484.5	221.1

CONTINGENCY – 195

Acting Director of Finance & Budget ***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

Service Unit - 645 Interfund Distribution

The 2012 Contingency Fund is projected to have resources totaling $207,750, including a $50,000 transfer from General Fund. For 2012, $200,000 is budgeted to be available for contingencies.

Dept 195 Contingency Expenditure Summary By Service Unit	(1) 2008 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/11	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
195 Contingency	$46,356	$0	$42,613	$42,614	$0	*	0.0
645 Interfund Distribution	0	200,000	0	85,000	200,000	100.0	235.3
Total Expenditures	$46,356	$200,000	$42,613	$127,614	$200,000	100.0	156.7
Revenue Summary By Service Unit							
645 Interfund Distribution	$25,000	$50,000	$50,000	$50,000	$50,000	100.0	100.0
Fund Balance							
Beginning Balance	$256,720	$156,720	$235,364	$235,364	$157,750	100.7	67.0
Revenues Less Expenditures	(21,356)	(150,000)	7,387	(77,614)	(150,000)	100.0	193.3
Ending Balance	$235,364	$6,720	$242,751	$157,750	$7,750	115.3	4.9

CAPITOL THEATRE RESERVE – 198

Acting Director of Finance & Budget ***Cindy Epperson***

DEFINITION

The Capitol Theatre Reserve Fund was established in 1981 using the $1,000,000 proceeds of an insurance settlement. The fund has been maintained as a general contingency reserve.

These funds have been used over the last several years to make major improvements to the Theatre. The 2009 budget included the startup of the next phase of a major capital improvement program for the Theatre, the Production Center, including an interfund loan of $300,000 to the construction fund to provide cash flow during the beginning stages. This loan was repaid in August 2009 upon the issuance of approximately $7 million in general obligation bonds. The Production Center project was completed in 2011. For more details about the project, please refer to the narrative for Fund 322 – Capitol Theatre Construction.

The service units in this division are:

Service Unit 550 – Interfund Subsidies
Service Unit 699 – General Revenues

EXPLANATORY NARRATIVE

For 2012, $71,927 in interest earnings and reserves is budgeted to be transferred to the Capitol Theatre Operating Fund for Depreciation Reserve purposes.

Revenues for 2012 of $500 consist entirely of interest earnings, leaving a fund balance of $238,911.

Dept 198 FRS/Capitol Theatre Reserve	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2010	2010	2010	2011	% Chng	% Chng
	2008	Amended	Actual	Estimated	Projected	From	From
Expenditure Summary By Service Unit	Actual	Budget	9/30/11	Year-End	Budget	2 to 5	4 to 5
648 Capitol Theatre Ins. Reserve	$71,927	$71,927	$53,945	$71,927	$71,927	100.0	100.0
Revenue Summary By Service Unit							
699 General Revenues	$2,050	$500	$11	$500	$500	100.0	100.0
Fund Balance							
Beginning Balance	$451,642	$381,715	$381,765	$381,765	$310,338	81.3	81.3
Revenues Less Expenditures	(69,877)	(71,427)	(53,934)	(71,427)	(71,427)	100.0	100.0
Ending Balance	$381,765	$310,288	$327,831	$310,338	$238,911	77.0	77.0

RISK MANAGEMENT RESERVE – 515

Acting Director of Finance & Budget ***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 2012 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)
		2011	2011	2011	2012	% Chng	% Chng
	2010	Amended	Actual	Estimated	Projected	From	From
Expenditure Summary By Service Unit	Actual	Budget	9/30/11	Year-End	Budget	2 to 5	4 to 5
641 Insurance and Bonds	$3,014,749	$9,630,681	$2,237,346	$2,856,845	$9,914,259	102.9	347.0
Revenue Summary By Service Unit							
641 Insurance and Bonds	$2,694,342	$9,465,000	$2,430,891	$2,645,000	$9,786,000	103.4	370.0
699 General Revenues	211,907	75,000	24	175,000	175,000	233.3	100.0
Total Revenues	$2,906,248	$9,540,000	$2,430,914	$2,820,000	$9,961,000	104.4	353.2

Fund Balance							
Beginning Balance	$1,009,600	$895,976	$901,099	$901,099	$864,254	96.5	95.9
Revenues Less Expenditures	(108,501)	(90,681)	193,568	(36,845)	46,741	(51.5)	(126.9)
Ending Balance	$901,099	$805,295	$1,094,667	$864,254	$910,995	113.1	105.4

Expenditure Summary By Type	**(1) 2010 Actual**	**(2) 2011 Amended Budget**	**(3) 2011 Actual 9/30/11**	**(4) 2011 Estimated Year-End**	**(5) 2012 Projected Budget**	**(6) % Chng From 2 to 5**	**(7) % Of Total**
100 Salaries and Wages	$577,208	$483,559	$343,647	$469,287	$471,789	97.6	4.8
200 Personnel Benefits	127,416	134,402	93,613	134,402	136,264	101.4	1.4
Sub-Total Salaries and Benefits	704,624	617,961	437,260	603,689	608,053	98.4	6.1
300 Supplies	13,943	8,500	3,486	8,500	8,500	100.0	0.1
400 Other Services and Charges	2,236,739	8,964,720	1,766,976	2,205,156	9,261,120	103.3	93.4
600 Capital Outlays	25,394	0	0	0	0	*	0.0
900 Interfund Payment for Services	34,050	39,500	29,624	39,500	36,586	92.6	0.4
Total Expenditures	$3,014,749	$9,630,681	$2,237,346	$2,856,845	$9,914,259	102.9	100.0

EXPLANATORY NARRATIVE

Service Unit 641 – Insurance and Bonds

The service unit is maintained to separately account for various risk management costs.

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.

Account 130 Special Pay – The assignments that require special pay are for bilingual services.

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.

	2011 Estimated Year-End	**2012 Projected Budget**	**Increase / (Decrease)**
Outside Legal Services	$340,000	$350,000	$10,000
Insurance Broker Fees	60,000	60,000	0
Claims Adjustment Fees	8,000	8,000	0
Contractor Repair Services	30,000	30,000	0
Yakima Resources Risk Management (1)	80,000	0	(80,000)
	$518,000	$448,000	($70,000)

(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 9.9% because of market conditions related to purchased insurance.

Account 490 Miscellaneous – The 2012 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.

	2011 Estimated Year-End	2012 Projected Budget	Increase / (Decrease)
Damage Claims	$400,000	$300,000	(100,000)
Contingency	0	100,000	100,000
Training Registrations	4,500	4,500	0
Dues and Subscriptions	9,000	9,000	0
Yakima Resources Risk Management(1)	0	7,000,000	7,000,000
	$413,500	$7,413,500	$7,000,000

(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.

Revenues in Service Unit 641 are from operating departments and divisions for Risk Management Fund services. The 2012 budget also includes an estimate of insurance reimbursements.

Service Unit 641 – Insurance & Bonds	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$571,460	$480,929	$343,175	$467,657	$469,159	97.6	100.3
120 Overtime	0	2,000	0	1,000	2,000	100.0	200.0
130 Special Pay	630	630	473	630	630	100.0	100.0
140 Retirement/Term Cashout	5,118	0	0	0	0	*	*
Total	577,208	483,559	343,647	469,287	471,789	97.6	100.5
200 Personnel Benefits	127,416	134,402	93,613	134,402	136,264	101.4	101.4
300 Supplies							
310 Office and Operating Supplies	11,843	3,500	1,794	3,500	3,500	100.0	100.0
350 Small Tools and Equipment	2,100	5,000	1,692	5,000	5,000	100.0	100.0
Total	13,943	8,500	3,486	8,500	8,500	100.0	100.0
400 Other Services and Charges							
410 Professional Services	844,345	450,000	289,597	518,000	448,000	99.6	86.5
430 Transportation/Training	1,555	4,000	1,584	4,000	4,000	100.0	100.0
460 Insurance	1,093,302	1,174,220	1,268,857	1,269,656	1,395,620	118.9	109.9
490 Miscellaneous	297,537	7,336,500	206,938	413,500	7,413,500	101.1	1792.9
Total	2,236,739	8,964,720	1,766,976	2,205,156	9,261,120	103.3	420.0
640 Machinery And Equipment	25,394	0	0	0	0	*	*

990 Interfund Admin Charges	34,050	39,500	29,624	39,500	36,586	92.6	92.6
Total Expenditures – Service Unit 641	$3,014,749	$9,630,681	$2,237,346	$2,856,845	$9,914,259	102.9	347.0
Revenues							
360 Miscellaneous Revenues	$2,462,760	$2,465,000	$2,377,450	$2,565,000	$2,786,000	113.0	108.6
390 Other Financing Sources	231,582	7,000,000	53,441	80,000	7,000,000	100.0	8750.0
Total Revenues – Service Unit 641	$2,694,342	$9,465,000	$2,430,891	$2,645,000	$9,786,000	103.4	370.0

Service Unit 699 – General Revenues

Reserves are programmed to be $910,995 by the end of 2012.

Since 2012 will be the seventh 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.

Revenues in Service Unit 699 include estimated interest from investments, and miscellaneous revenue and insurance recoveries.

	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$1,009,600	$895,976	$901,099	$901,099	$864,254	96.5	95.9
360 Miscellaneous Revenues	160,113	70,000	24	170,000	170,000	242.9	100.0
390 Other Financing Sources	51,794	5,000	0	5,000	5,000	100.0	100.0
Total Revenues – Service Unit 699	$1,221,506	$970,976	$901,122	$1,076,099	$1,039,254	107.0	96.6

CEMETERY TRUST – 610

Acting Director of Finance & Budget ***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 Cemetery Fund has been supplemented by the Parks and Recreation Fund.

The service units in this division are:

Service Unit 225 – Cemetery
Service Unit 699 – General Revenues

EXPLANATORY NARRATIVE

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 revenue and an expense in the 2012 budget). The Trust fund balance at the end of 2012 is estimated to be $614,099.

Dept 610 Cemetery Trust	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2010	2011 Amended	2011 Actual	2011 Estimated	2012 Projected	% Chng From	% Chng From
Expenditure Summary By Service Unit	**Actual**	**Budget**	**9/30/11**	**Year-End**	**Budget**	**2 to 5**	**4 to 5**
699 General Revenues	$10,050	$5,500	$0	$5,500	$5,500	100.0	100.0
Revenue Summary By Service Unit							
225 Cemetery	$13,587	$8,000	$9,898	$11,000	$11,000	137.5	100.0
699 General Revenues	10,050	5,500	11	5,500	5,500	100.0	100.0
Total Revenues	$23,638	$13,500	$9,909	$16,500	$16,500	122.2	100.0
Fund Balance							
Beginning Balance	$578,512	$586,512	$592,099	$592,099	$603,099	102.8	101.9
Revenues Less Expenditures	13,587	8,000	9,909	11,000	11,000	137.5	100.0
Ending Balance	$592,099	$594,512	$602,008	$603,099	$614,099	103.3	101.8

YAKCORPS – 632

GENERAL FUND

Acting Director of Finance & Budget ***Cindy Epperson***

DEFINITION

Fund 632 is an Agency Fund established to account for the fiscal activity of the Yakima Consortium for Regional Public Safety (YAKCORPS). YAKCORPS consists of a variety of local agencies and governments. It was formed to operate and maintain a county-wide multi-discipline public safety system. The Inter-Local Agreement provides for the structure, governance, operations and funding of the Consortium and its activities.

EXPLANATORY NARRATIVE

As the Fiscal Agent for YAKCORPS, the City of Yakima bills and collects member agency fees, pays consortium invoices and maintains the budget and accounting for the consortium. These funds are held in agency for the consortium and are not available to support City operations and programs.

Service Unit 124 - Communications

Service Unit 124 – Communications	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
350 Small Tools and Equipment	$0	$81,814	$1,040	$24,310	$78,029	95.4	321.0
410 Professional Services	0	81,815	0	118,289	419,696	513.0	354.8
Total Expenditures – Service Unit 124	$0	$163,629	$1,040	$142,599	$497,725	304.2	349.0
Revenues							
330 Intergovernmental Revenues	$0	$163,629	$84,914	$163,629	$526,756	321.9	321.9

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.

					2012			
Fund	Description	Date of Issue	Mat Date	Original Issue	Previous Balance	Amount Redeemed	Amount Issued	Ending Balance
General Obligation Bonds								
272	Convention Center Addition (Unrefunded)	05/08/07	06/01/12	$6,735,000	$235,000	$235,000	$0	$0
272	Convention Center Addition (Refunding 1996 Bonds)	05/08/07	05/01/26	4,910,000	4,870,000	15,000	0	4,855,000
273	Capitol Theatre Expansion	08/28/10	12/01/32	7,035,000	6,495,000	190,000	0	6,305,000
281	Parks Capital Projects	12/05/05	12/01/15	755,000	340,000	80,000	0	260,000
281	River Road Street Project	05/08/07	05/01/17	1,765,000	1,150,000	170,000	0	980,000
281	Fire Station West Valley	05/08/07	05/01/22	815,000	645,000	45,000	0	600,000
281	Downtown Revitalization Project	05/08/07	05/01/22	1,490,000	1,175,000	85,000	0	1,090,000
281	3rd Avenue & Mead / Pedestrian Crossing	08/28/08	12/01/19	2,190,000	1,635,000	180,000	0	1,455,000
281	Fire Ladder Truck	08/28/08	12/01/21	760,000	605,000	50,000	0	555,000
281	SunDome Expansion	06/17/03	12/01/23	1,430,528	943,267	101,614	0	841,653
283	Criminal Justice / I-82 (Refunding 1994 Bonds)	06/17/03	12/01/13	4,155,000	985,000	485,000	0	500,000
284	Fire (Refunding 1995 Bonds)	09/07/04	12/01/14	2,300,000	825,000	265,000	0	560,000
285	GO Line of Credit – Parks Capital – Kiwanis Dev *	2011	2016	0	600,000	120,000	0	480,000
287	Convention Center Exp (Refunding 1996 Bonds)	09/07/04	11/01/19	4,175,000	2,820,000	320,000	0	2,500,000
Sub-Total				$38,515,528	$23,323,267	$2,341,614	$0	$20,981,653
Revenue Bonds								
486	Water (Refunding 1998 Bonds)	06/05/08	11/01/18	$1,883,951	$1,385,000	$175,000	$0	$1,210,000
488	Wastewater	06/05/08	11/01/27	5,440,000	4,770,000	215,000	0	4,555,000
491	Irrigation	09/14/04	09/01/34	5,215,000	4,465,000	120,000	0	4,345,000
493	Wastewater (Series A)	12/22/03	11/01/14	7,390,000	1,835,000	775,000	0	1,060,000
493	Wastewater (Series B)	12/22/03	11/01/23	10,155,000	10,155,000	0	0	10,155,000
	Wastewater*	2012	2032	0	0	0	6,000,000	6,000,000
	Irrigation*	2011	2041	0	2,000,000	120,000	1,500,000	3,380,000
Sub-Total				$30,083,951	$24,610,000	$1,405,000	$7,500,000	$30,705,000
Grand Total				$68,599,479	$47,933,267	$3,746,614	$7,500,000	$51,686,653

* Preliminary estimate – subject to change.

2002 & 2010 PFD LONG-TERM GENERAL OBLIGATION BONDS – 272

Acting Director of Finance & Budget ***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 in Prior Years	Bonds Maturing 2012	Bonds Outstanding 12/31/12	Coupons Maturing 2012
Service Unit 328 – Capital Improvement/Convention Center						
5/8/07 *Unrefunded*	6/1/12	$1,280,000	$1,045,000	$235,000	$0	$5,053
5/8/07 *Refunding 1996 Bonds*	5/1/26	4,910,000	4,870,000	15,000	4,855,000	205,645
Total		$6,190,000	5,915,000	250,000	4,855,000	210,698
Service Unit 638 – Capital Improvement/Capitol Theatre						
8/28/09 GO Bond Series A	12/1/18	$2,055,000	1,515,000	190,000	1,325,000	367,555
8/28/09 GO Bond Series B	12/1/32	4,980,000			4,980,000	
Total		$7,035,000	1,515,000	190,000	6,305,000	367,555
Fund Total		$13,225,000	7,430,000	440,000	11,160,000	578,253

Service Unit 328 Capital Improvement – $460,698 is provided by a transfer from the PFDCC Fund #172 to support debt service payments of $460,698. The fund balance allocated to Convention Center activity at the end of 2012 is estimated to be $159,383.

Service Unit 638 Capital Improvement – Revenues for the Capitol Theatre bonds consist of a transfer of $450,000 from the Public Facilities District Convention Center fund #174, and a Federal subsidy

of $108,896, for total revenue of $558,896 to support debt service payments of $557,555. The projected year-end fund balance allocated to Capitol Theatre activities for 2012 is $12,522.

Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
328 Capital Improvement	$455,781	$456,031	$348,006	$456,031	$460,698	101.0	101.0
638 Capital Improvement	558,505	558,105	186,553	558,105	557,555	99.9	99.9
Total Expenditures	$1,014,286	$1,014,136	$534,559	$1,014,136	$1,018,253	100.4	100.4
Revenue Summary By Service Unit							
328 Capital Improvement	$460,000	$460,000	$230,000	$460,000	$460,698	100.2	100.2
638 Capital Improvement	568,896	558,896	393,448	558,896	558,896	100.0	100.0
Total Revenues	$1,028,896	$1,018,896	$623,448	$1,018,896	$1,019,594	100.1	100.1
Fund Balance							
Beginning Balance	$151,194	$165,804	$165,804	$165,804	$170,564	102.9	102.9
Revenues Less Expenditures	14,609	4,760	88,889	4,760	1,341	28.2	28.2
Ending Balance	$165,804	$170,564	$254,693	$170,564	$171,905	100.8	100.8

VARIOUS LONG-TERM GENERAL OBLIGATION BONDS – 281

Acting Director of Finance & Budget ***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 & 2010 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 2012 is estimated to be $14,338.

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 2012	Bonds Outstanding 12/31/12	Coupons Maturing 2012
2134	12/01/05	12/01/16	$755,000	$415,000	$80,000	$260,000	$14,900
SunDome	06/17/03	12/01/23	1,430,528	487,261	101,614	841,653	45,203
1944	05/08/07	05/01/17	1,765,000	615,000	170,000	980,000	48,750
2105	05/08/07	05/01/22	815,000	170,000	45,000	600,000	26,635
2165	05/08/07	05/01/22	1,490,000	315,000	85,000	1,090,000	48,415
2230	08/28/10	12/01/19	2,190,000	555,000	180,000	1,455,000	59,638
Fire Truck	08/28/10	12/01/21	760,000	155,000	50,000	555,000	22,563
Total			$9,205,528	$2,712,261	$711,614	$5,781,653	$266,104

Project	Description	Revenue Sources
2134	Parks Capital projects including: Aquatic Spray Toys, Kiwanis Skate Park, 4th Kiwanis ball field, 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
2230	Grind & Overlay / Pedestrian Enhancement / Summitview Signalization	First & Second 1/4% Real Estate Excise Tax
Fire Capital	Ladder Truck	General Property Tax

Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
528 Capital Improvements	$989,763	$988,113	$419,506	$988,113	$977,718	99.0	99.0
Revenue Summary By Service Unit							
645 Interfund Distribution	$987,389	$986,989	$987,389	$986,989	$986,989	100.0	100.0
Fund Balance							
Beginning Balance	$8,564	$5,790	$6,191	$6,191	$5,067	87.5	81.8
Revenues Less Expenditures	(2,374)	(1,124)	567,883	(1,124)	9,271	(824.8)	(824.8)
Ending Balance	$6,191	$4,666	$574,073	$5,067	$14,338	307.3	283.0

1994 LTD LEVY GENERAL OBLIGATION BOND REDEMPTION – 283

Acting Director of Finance & Budget ***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	Bonds Maturing 2012	Bonds Outstanding 12/31/12	Coupons Maturing 2012
6/17/03	12/1/13	$4,155,000	$3,170,000	$485,000	$500,000	$30,175
Refunding 1994 Bonds						

Service Units 111, 645 & 699 – Revenues

For 2012, 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 2012 is estimated to be $104,370.

Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
528 Capital Improvements	$511,788	$514,275	$22,138	$514,275	$515,175	100.2	100.2
Revenue Summary By Service Unit							
111 Crime Prevention	$399,996	$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
Total Revenues	$511,996	$512,000	$411,997	$512,000	$512,000	100.0	100.0
Fund Balance							
Beginning Balance	$109,611	$109,823	$109,820	$109,820	$107,545	97.9	97.9
Revenues Less Expenditures	209	(2,275)	389,860	(2,275)	(3,175)	139.6	139.6
Ending Balance	$109,820	$107,548	$499,679	$107,545	$104,370	97.0	97.1

1995 GENERAL OBLIGATION FIRE BOND REDEMPTION – 284

Acting Director of Finance & Budget ***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	Bonds Maturing 2012	Bonds Outstanding 12/31/12	Coupons Maturing 2012
9/7/05	12/1/14	$2,300,000	$1,475,000	$265,000	$560,000	$28,875
Refunding 1995 Bonds						

Service Unit 699 – General Revenues

The levy for 2012 is set to collect $293,000 (or approximately 5.4 cents per thousand). The fund balance is estimated to be $190,999 at the end of 2012.

Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
528 Capital Improvements	$296,550	$292,800	$18,900	$292,800	$293,875	100.4	100.4
Revenue Summary By Service Unit							
699 General Revenues	$295,978	$293,000	$169,008	$293,000	$293,000	100.0	100.0
Fund Balance							
Beginning Balance	$192,246	$192,696	$191,674	$191,674	$191,874	99.6	100.1
Revenues Less Expenditures	(572)	200	150,108	200	(875)	(437.5)	(437.5)
Ending Balance	$191,674	$192,896	$341,782	$191,874	$190,999	99.0	99.5

LTD TAX GENERAL OBLIGATION LINE OF CREDIT – 285

Acting Director of Finance & Budget ***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 to draw $500,000 on the line of credit for Upper Kiwanis development which was re-budgeted for 2010 and again into 2011. Drawn downs will be done as cash flow is required for project expenses. Since the first draw was not done until 2012, debt service will not begin until 2012. Principal and Interest will be repaid with REET1.

Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
529 Administration	$0	$114,000	$0	$0	$114,000	100.0	*
Revenue Summary By Service Unit							
645 Interfund Distribution	$0	$114,000	$0	$0	$114,000	100.0	*

1996 LTD LEVY GENERAL OBLIGATION BOND REDEMPTION – 287

Acting Director of Finance & Budget ***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 2012 is estimated to be $64,869.

EXPLANANTORY NARRATIVE

Service Unit 328 – Capital Improvements

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior	Bonds Maturing 2012	Bonds Outstanding 12/31/12	Coupons Maturing 2012
9/7/04 *Refunding 1996 Bonds*	11/1/19	$4,175,000	$1,355,000	$320,000	$2,500,000	$110,314

Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
328 Capital Improvement	$427,815	$426,753	$60,876	$426,753	$430,315	100.8	100.8
Revenue Summary By Service Unit							
699 General Revenues	$429,000	$428,750	$308,681	$428,750	$428,750	100.0	100.0
Fund Balance							
Beginning Balance	$63,252	$64,437	$64,437	$64,437	$66,434	103.1	103.1
Revenues Less Expenditures	1,185	1,997	247,804	1,997	(1,565)	(78.4)	(78.4)
Ending Balance	$64,437	$66,434	$312,242	$66,434	$64,869	97.6	97.6

LOCAL IMPROVEMENT DISTRICT (LID) DEBT – 289

Acting Director of Finance & Budget ***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

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

Below is anticipated debt service on the outstanding notes.

Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
699 General Revenues	$361,912	$285,000	$99,219	$285,000	$285,000	100.0	100.0
Revenue Summary By Service Unit							
699 General Revenues	$361,025	$274,000	$137,343	$274,000	$274,000	100.0	100.0
Fund Balance							
Beginning Balance	$26,030	$14,030	$25,243	$25,243	$14,243	101.5	56.4
Revenues Less Expenditures	(887)	(11,000)	38,124	(11,000)	(11,000)	100.0	100.0
Ending Balance	$25,143	$3,030	$63,367	$14,243	$3,243	107.0	22.8

WATER / WASTEWATER REVENUE BOND REDEMPTION – 484

Acting Director of Finance & Budget ***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 2012 revenue bonds. The 2012 preliminary budget includes the issuance of a Revenue bond to support continued mandated improvements at the Wastewater Treatment Plant. Fortunately, the Wastewater utility was successful in obtaining lower interest state loans, so a new money bond may not be necessary in 2012. However, we have recently been notified that there is an opportunity to refund an older Wastewater bond issue for a significant savings, and that is targeted for Council action in April/May.

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 2012 of $972,200, 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	Debt Maturing 2012	Debt Outstanding 12/31/12	Interest / Coupons Maturing 2012
2012 Revenue Bond		2032	6,000,000				

No debt service is budgeted for 2012.

Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
238 Capital Improvement	$540,286	$544,707	$9,853	$544,707	$0	0.0	0.0
Revenue Summary By Service Unit							
645 Interfund Distribution	$540,287	$544,707	$272,354	$544,707	$0	0.0	0.0
699 General Revenues	400	400	0	400	0	0.0	0.0
Total Revenues	$540,687	$545,107	$272,354	$545,107	$0	0.0	0.0
Fund Balance							
Beginning Balance	$113,727	$114,127	$114,128	$114,128	$114,528	100.4	100.4
Revenues Less Expenditures	401	400	262,500	400	0	0.0	0.0
Ending Balance	$114,128	$114,527	$376,628	$114,528	$114,528	100.0	100.0

WATER 2008 REVENUE BOND REDEMPTION – 486

Acting Director of Finance & Budget ***Cindy Epperson***

DEFINITION

This fund provides for redemption of 2008 Water Revenue Bonds (refunding 1998 revenue bonds) from Water Operating revenues. The refunding resulted in an economic gain of $56,094.

Revenue bond issues have reserve requirements set forth in bond covenants. This bond redemption fund has a related reserve fund (Fund 481) that has an estimated balance at the end of 2012 of $271,207, 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	Debt Maturing 2012	Debt Outstanding 12/31/12	Interest / Coupons Maturing 2012
2008 Revenue Bond *Refunding 1998 Bond*	6/5/08	11/1/18	$1,883,951	$498,951	$175,000	$1,210,000	$59,700

Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
348 Capital Improvement	$238,814	$237,793	$33,897	$237,793	$234,700	98.7	98.7
Revenue Summary By Service Unit							
645 Interfund Distribution	$238,814	$237,793	$118,897	$237,793	$234,700	98.7	98.7
699 General Revenues	25	25	0	25	25	100.0	100.0
Total Revenues	$238,839	$237,818	$118,897	$237,818	$234,725	98.7	98.7
Fund Balance							
Beginning Balance	$4,816	$4,841	$4,841	$4,841	$4,866	100.5	100.5
Revenues Less Expenditures	25	25	85,000	25	25	100.0	100.0
Ending Balance	$4,841	$4,866	$89,841	$4,866	$4,891	100.5	100.5

WATER / WASTEWATER 2008 REVENUE BOND REDEMPTION – 488

Acting Director of Finance & Budget ***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 2012 of $147,463.

EXPLANATORY NARRATIVE

Service Unit 232 – Wastewater Treatment

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior	Debt Maturing 2012	Debt Outstanding 12/31/12	Interest / Coupons Maturing 2012
6/5/08	11/1/27	$5,440,000	$750,000	$215,000	$4,555,000	$198,413

Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
232 Wastewater Treatment	$414,613	$411,613	$103,306	$411,613	$413,413	100.4	100.4
Revenue Summary By Service Unit							
645 Interfund Distribution	$414,613	$411,614	$205,807	$411,614	$413,413	100.4	100.4
Fund Balance							
Beginning Balance	$0	$0	$0	$0	$1	(1150.0)	363.2
Revenues Less Expenditures	1	1	102,500	1	0	0.0	0.0
Ending Balance	$0	$1	$102,501	$1	$1	156.8	100.0

IRRIGATION 2003 REVENUE BOND REDEMPTION – 491

Acting Director of Finance & Budget ***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 and ($1.5 million) in 2012. Note: Because of the timing of project expenses, this borrowing was postponed into 2012/13 and is planned to take the form of an interfund loan until we can ultimately determine the bonding requirement.

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 2012 is $35,436.

EXPLANATORY NARRATIVE

Service Unit 348 – Capital Improvement

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior	Debt Maturing 2012	Debt Outstanding 12/31/12	Interest / Coupons Maturing 2012
9/1/04	9/1/34	$5,215,000	$750,000	$120,000	$4,345,000	$200,554
2011	2041	3,500,000	0	120,000	3,380,000	200,000
Total		$8,715,000	$750,000	$240,000	$7,925,000	$400,554

Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
348 Capital Improvement	$322,684	$319,234	$319,234	$319,234	$640,554	200.7	200.7
Revenue Summary By Service Unit							
645 Interfund Distribution	$322,684	$319,234	$239,426	$319,234	$640,554	200.7	200.7
Fund Balance							
Beginning Balance	$35,436	$35,436	$35,436	$35,436	$35,436	100.0	100.0
Revenues Less Expenditures	0	0	(79,808)	0	0	*	*
Ending Balance	$35,436	$35,436	(44,372)	$35,436	$35,436	100.0	100.0

WASTEWATER 2003 REVENUE BOND REDEMPTION – 493

Acting Director of Finance & Budget ***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 2012 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	Debt Maturing 2012	Debt Outstanding 12/31/12	Interest / Coupons Maturing 2012
Series A 12/1/03	$7,390,000	$5,555, 000	$775,000	$1,060,000	$70,506
Series B 12/1/03	10,155,000	0	0	10,155,000	501,950
Total	$17,545,000	5,555,000	775,000	11,215,000	572,456

Dept 493 2003 Sewer Rev Bond Red	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Expenditure Summary By Service Unit	2010 Actual	2011 Amended Budget	2011 Actual 9/30/11	2011 Estimated Year-End	2012 Projected Budget	% Chng From 2 to 5	% Chng From 4 to 5
232 Wastewater Treatment	$1,346,644	$1,348,707	$299,353	$1,348,707	$1,347,457	99.9	99.9
Revenue Summary By Service Unit							
645 Interfund Distribution	$1,346,645	$1,348,707	$1,348,707	$1,348,707	$1,347,457	99.9	99.9
Fund Balance							
Beginning Balance	$2	$3	$3	$3	$3	108.9	100.0
Revenues Less Expenditures	1	0	1,049,354	0	0	*	*
Ending Balance	$3	$3	$1,049,357	$3	$3	108.9	100.0

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 2012 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 is included within this section.

Section / Description	Fund / Dept (1)	2010 Actual	2011 Amended Budget	2012 Preliminary Budget	Policy Issue
City Management					
Association of Washington Cities (Council)	GF	$57,027	$57,528	$61,986	
Community & Economic Development					
Committee for Downtown Yakima (CDY)	CBD Cap	50,000	50,000	50,000	Yes
Yakima County Development Association (YCDA)	Econ Dev	30,000	30,000	30,000	
CED Total		80,000	80,000	80,000	
Fire					
Yakima 4th of July Committee	GF/Fire	2,750	2,000	0	
Outside & Intergovernmental Agencies					
Yakima Valley Office of Emergency Management (OEM)	GF/IG	59,937	59,643	62,812	
Yakima County Interlocal Agreement – Matures 06/01/20	GF/IG	39,095	39,095	39,095	
Yakima Valley Conference of Governments (YVCOG)	GF/IG	38,623	40,359	43,263	
Debt Service – CERB Loan – Matures 07/01/16	GF/IG	35,601	35,602	35,602	
Yakima Regional Clean Air Agency (YRCAA)	GF/IG	33,720	33,940	36,427	
Yakima Co. Div. of Alcohol & Other Substance Abuse Svcs	GF/IG	21,202	22,000	22,000	
District Court	GF/IG	2,657	1,700	1,000	
CW Comprehensive Mental Health		66,021	0	0	
BYRNE Grant – Community Policing	GF/IG	50,000	25,000	0	
Citizens for Safe Yakima Valley Communities		10,000	0	0	
Yakima Symphony Orchestra		5,000	0	0	
Greater Yakima Chamber of Commerce		2,950	0	0	
Hispanic Chamber of Commerce		2,950	0	0	
Allied Arts Council of Yakima Valley		2,667	0	0	
RSVP (YVCC)		2,000	0	0	
Yakima Sunfair Association		500	0	0	
General Fund Total		372,923	257,339	240,199	
Public Works					
Seasons Music Festival	P & R	4,000	0	0	
Grand Total		$516,700	$696,867	$382,185	

(1) GF = General Fund IG = Intergovernmental

INTERGOVERNMENTAL – 095

GENERAL FUND

Acting Director of Finance & Budget ***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) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
129 Emergency Services	$59,937	$59,643	$59,643	$59,643	$62,812	105.3	105.3
319 Clean Air	33,720	33,940	25,455	33,940	36,427	107.3	107.3
411 Physical Health Support	87,223	22,000	16,934	22,000	22,000	100.0	100.0
611 Legislation	192,069	141,856	132,989	141,856	119,060	83.9	83.9
Total Expenditures	$372,948	$257,439	$235,021	$257,439	$240,299	93.3	93.3

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
400 Other Services And Charges	$183,393	$67,159	$58,293	$67,159	$44,363	66.1	18.5
500 Intergov't Svcs / Other Interfund	153,954	154,678	141,127	154,678	160,334	103.7	66.7
700 Debt Service	35,601	35,602	35,601	35,602	35,602	100.0	14.8
Total Expenditures	$372,948	$257,439	$235,021	$257,439	$240,299	93.3	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.

The 2012 Preliminary budget amount is based on an assessment of $.68549 per capita on a population estimate of 91,630.

Service Unit 129 – Emergency Svcs	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
510 Intergovernment Professional Svc	$59,937	$59,643	$59,643	$59,643	$62,812	105.3	105.3

Service Unit 319 – Clean Air

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.

	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
510 Intergovernment Professional Svc	$33,720	$33,940	$25,455	$33,940	$36,427	107.3	107.3

Service Unit 411 – Health

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 State reduces its distribution of these revenues related to liquor sales.

	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
410 Professional Services	$66,020	$0	$0	$0	$0	*	*
510 Intergovernment Professional Svc	21,202	22,000	16,934	22,000	22,000	100.0	100.0
Total Expenditures – Service Unit 411	$87,223	$22,000	$16,934	$22,000	$22,000	100.0	100.0

Service Unit 611 – Legislation
This service unit represents several different entities.

- The COG assessment is based on 47¢ per capita against the City of Yakima 2011 population estimate of 91,630.
- Account 500 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 2012 budget includes $39,095 for a 15 year agreement arising from the 96th Avenue annexation in 2006 that runs through 2020.
- Account 700 & 800 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.

Funding information for 2011 and 2012 are shown in the charts below.

	2011	2012	Increase / (Decrease)
Account 410 Professional Services (Outside Agencies)			
District Court	$1,800	$1,100	$(700)
Community Policing – Federal Byrne Grant	25,000	0	(25,000)
	$26,800	$1,100	$(25,700)
Account 490 Miscellaneous			
Yakima Valley Conference of Governments (COG) Assess[1]	40,359	43,263	2,904
Account 500 Intergovernmental Services			
Yakima County - Interlocal Agreement	39,095	39,095	0
Account 700 and 800 Debt Service			
Community Economic Revitalization Board (CERB) Loan	35,602	35,602	0
Total Service Unit	$141,856	$119,060	$(22,796)

Service Unit – 611 Legislation	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
400 Other Services And Charges							
410 Professional Services	$78,750	$26,800	$26,226	$26,800	$1,100	4.1	4.1
490 Miscellaneous	38,623	40,359	32,068	40,359	43,263	107.2	107.2
Total	117,373	67,159	58,293	67,159	44,363	66.1	66.1
520 Intergovernment Agreements	39,095	39,095	39,095	39,095	39,095	100.0	100.0
780 Intergovernmental Loans	24,474	25,820	25,820	25,820	27,240	105.5	105.5
830 Debt Service – External Ltd – Int.	11,128	9,782	9,782	9,782	8,362	85.5	85.5
Total Expenditures – Service Unit 611	$192,069	$141,856	$132,989	$141,856	$119,060	83.9	83.9

URBAN AREA HEARINGS EXAMINER – 020

GENERAL FUND

Interim City Manager ***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	2010 Actual	2011 Actual	2012 Projected
Cases	25	33	9

BUDGET SUMMARY

Dept 020 Yak Urban Area Hrgs. Exam Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
313 Land Use Regulation	$62,537	$39,500	$10,837	$39,500	$31,000	78.5	78.5

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
400 Other Services and Charges	$62,537	$39,500	$10,837	$39,500	$31,000	78.5	100.0

EXPLANATORY NARRATIVE

The number of public hearings conducted by the Hearing Examiner has been significantly reduced as a cost containment measure. This has been accomplished by some public hearing cases being considered by the City of Yakima Planning Commission. The billing rate for professional services of the Hearing Examiner is $140 per hour.

Service Unit – 313 Land Use Regulation

This service unit funds Hearing Examiner services.

Service Unit – 313 Land Use Reg.	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
410 Professional Services	$62,537	$38,500	$10,837	$38,500	$30,000	77.9	77.9
490 Miscellaneous	0	1,000	0	1,000	1,000	100.0	100.0
Total Expenditures – Service Unit 313	$62,537	$39,500	$10,837	$39,500	$31,000	78.5	78.5

ENVIRONMENTAL PLANNING – 021

GENERAL FUND

Interim City Manager ***Michael Morales***
Planning Manager ***Joan Davenport***

DEFINITION

The Division of Environmental Planning is responsible for both current planning and long range land use actions within the City of Yakima. Current Planning tasks for Land Use Reviews are a major function of the Planning Division. Most permit processes are regulatory and have required public participation, public notice and permitting steps defined in State law. Regulatory reform requirements in Washington State law also dictate processing timelines and public hearing requirements. Ensuring the City of Yakima complies with these regulatory requirements is a primary task of the Division. Current Planning includes all applications filed under the authorities of the State Environmental Policy Act, Zoning, Subdivision, Shoreline, and other regulatory permits issued by the City. Providing information and assistance to the public regarding development is also a primary function of the current planning staff. Counter assistance by a planner is a service the staff provides at this time, in an effort to support economic development within the city.

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 preparation of amendments to the development regulations, the Yakima Urban Area Zoning Ordinance, State Environmental Policy Act (SEPA) ordinance, Critical Areas and FEMA ordinance, master plans, neighborhood plans, overlays, Shoreline ordinance and subdivision ordinances. Support of other City Departments to provide data for facility planning and grant information is also a responsibility of the Planning Division such as the efforts of the Water, Wastewater, Stormwater, Transportation and Parks planning. Long-range planning also involves the research, development and processing of annexation requests and drafting growth policy. Considerable effort has been spent in the last two years to streamline the development process and to reduce staff and public procedures. The actions include reducing the review requirements of many land uses, shifting some public hearings from the Hearing Examiner to the Planning Commission, implementing a postcard notice system to reduce mailing and copy costs, raising the level of exempt projects to the maximum allowed by State Law under the SEPA, and extending the length of time for preliminary plat approvals.

Planning Division staff supports the Yakima Urban Area Hearings Examiner, the newly formed City of Yakima Planning Commission, the Historic Preservation Commission, and the City Council including various advisory groups and Council Committees.

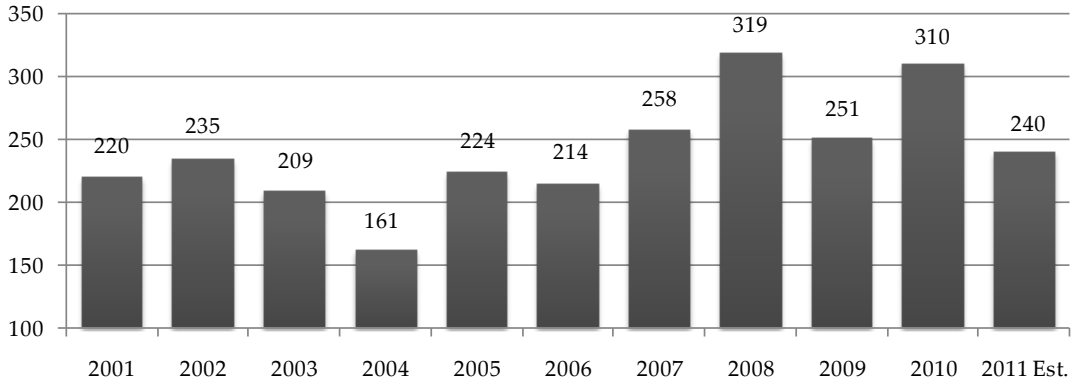
The service units in this division are:

Service Unit 221 – Environmental Protection
Service Unit 310 – Comprehensive Planning
Service Unit 319 – Administration

LAND USE PERMIT ACTIVITY

Land Use Applications	2009 Actual	2010 Actual	2011 through 9/30/11
Class 2	25	22	26
Class 3, Overlay Districts, H.E. Referral	14	13	3
Rezone	6	10	10
Administrative Adjustment	26	19	17
ROW Vacations	3	2	1
SEPA checklists	35	35	42
Appeals	4	2	2
Short Plat Exemptions	28	30	18
Preliminary Short Plats	10	16	10
Final Short Plat	9	16	8
Short plat Amendment	1	3	1
Preliminary Long Plats	1	6	3
Final Long Plat	4	1	4
Binding Site Plans, Plat Alterations	1	1	2
Administrative Modifications	23	27	17
Shorelines, Critical Areas	8	6	3
Interpretations	2	0	0
Non-Conforming Use Expansion	3	1	0
Easement Release	0	0	1
Right of Way Use Permits	3	1	0
Comprehensive Plan Amendments	4	9	8
Annexations	4	4	0
Variances	1	2	1
Planned Development	2	3	1
Parade & Special Event Permits	8	67	35
Transportation Concurrency	26	14	10
Total	251	310	223

LAND USE APPLICATIONS BY YEAR



AUTHORIZED PERSONNEL

Class Code	Position Title	2010 Actual	2011 Amended Budget	2012 Proposed Budget
1150	Director of Community & Economic Dev[1]	1.00	1.00	0.00
1254	Planning Manager	1.00	1.00	1.00
1275	Deputy Director of Comm. & Econ Dev.[2]	0.00	0.00	1.00
3311	Assistant Planner [3]	4.00	2.00	2.00
3312	Planning Technician	1.00	1.00	1.00
3320	Community Development Specialist[4]	0.00	0.00	1.00
3321	Associate Planner[4]	2.00	2.00	1.00
11201	Supervising Planner	1.00	1.00	1.00
11601	Comm. / Econ Develop Office Admin[5]	1.00	1.00	0.00
Total Personnel [6]		**11.00**	**9.00**	**7.00**

(1) The CED Director moved into the Assistant City Manager position in 2011 but will continue with the CED Director duties also.
(2) The Deputy Director position may be filled in 2012 as an Economic Development Manager. The Deputy Director position is funded .67 by a combination of Engineering (041), City Hall Maintenance (051), Codes (022), and Economic Development (123).
(3) One Assistant Planner is shared with Parks Division .40 of a position.
(4) One Associate Planner's title changed to Community Development Specialist. The Community Development Specialist, .25 of which is funded by ONDS, will retire in 2012.
(5) The Community Development Office Administration position will be eliminated in 2012.
(6) A total of 1.32 FTE's are funded by Codes (022), Engineering (041), City Hall Maintenance (051), Economic Development (123), ONDS (124), and Parks (131).

BUDGET SUMMARY

Dept 021 Environmental Planning Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
310 Comprehensive Planning	$503,318	$480,765	$360,759	$476,421	$429,233	89.3	90.1
319 Administration	195,878	197,914	135,744	189,187	192,869	97.5	102.0
Total Expenditures	$699,196	$678,679	$496,504	$665,608	$622,102	91.7	93.5

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$511,544	$501,142	$371,461	$491,071	$446,785	89.2	71.8
200 Personnel Benefits	138,194	132,104	102,567	132,104	130,429	98.7	21.0
Sub-Total Salaries and Benefits	649,738	633,246	474,029	623,175	577,214	91.2	92.8
300 Supplies	6,722	7,900	3,304	7,900	7,920	100.3	1.3
400 Other Services and Charges	41,671	36,690	18,538	33,690	36,556	99.6	5.9
900 Interfund Payment for Services	1,065	843	633	843	411	48.8	0.1
Total Expenditures	$699,196	$678,679	$496,504	$665,608	$622,102	91.7	100.0

Service Unit 221 – Environmental Protection
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 – 221 Env. Protection	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenue							
320 Licenses And Permits	$6,943	$8,000	$10,525	$8,000	$8,000	100.0	100.0

Service Unit 310 – Comprehensive Planning
This service unit is responsible for both current planning and long range land use actions within the City of Yakima.

Account 110 Salaries and Wages – A reduction in 2012 salaries will result from the mid-year retirement of the Community Development Specialist and the reallocation of .40 FTE of an Assistant Planner to the Parks Department.

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

Account 410 Professional Services – This line item is used for outside consultants.

Account 440 Advertising – The Advertising account is used for public notice newspaper ads as well as the posting of the applicant's property with land use action signs.

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 – Comp Planning	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$356,420	$345,222	$263,043	$343,877	$284,878	82.5	82.8
120 Overtime	324	500	0	500	500	100.0	100.0
130 Special Pay	720	720	949	720	1,265	175.7	175.7
140 Retirement/Term Cashout	0	0	0	0	9,893	*	*
Total	357,464	346,442	263,991	345,097	296,536	85.6	85.9
200 Personnel Benefits	101,925	95,958	77,792	95,958	94,446	98.4	98.4
300 Supplies							
310 Office and Operating Supplies	5,373	5,500	3,304	5,500	5,500	100.0	100.0
320 Fuel Consumed	72	200	0	200	220	110.0	110.0
350 Small Tools and Equipment	163	1,000	0	1,000	1,000	100.0	100.0
Total	5,608	6,700	3,304	6,700	6,720	100.3	100.3

400 Other Services and Charges							
410 Professional Services	1,366	1,500	188	1,500	1,500	100.0	100.0
420 Communications	13,165	4,365	5,397	6,865	7,731	177.1	112.6
430 Transportation / Training	53	1,000	32	1,000	1,000	100.0	100.0
440 Advertising	12,052	18,000	3,600	10,000	12,000	66.7	120.0
480 Repairs and Maintenance	0	300	0	300	300	100.0	100.0
490 Miscellaneous	11,684	6,500	6,456	9,000	9,000	138.5	100.0
Total	38,321	31,665	15,672	28,665	31,531	99.6	110.0
Total Expenditures – Service Unit 310	$503,318	$480,765	$360,759	$476,421	$429,233	89.3	90.1
Revenues							
320 Licenses and Permits	$3,977	$4,000	$2,675	$4,000	$4,000	100.0	100.0
330 Intergovernmental Revenues	0	0	0	0	20,000	*	*
340 Charges For Goods And Services	55,629	89,305	61,671	76,305	56,000	62.7	73.4
Total Revenues – Service Unit 310	$59,606	$93,305	$64,346	$80,305	$80,000	85.7	99.6

Service Unit 319 – Administration

The purpose of this service unit is to plan, direct administer and support the operations of the department.

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

Service Unit 319 – Administration	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$153,842	$154,463	$107,391	$145,736	$150,119	97.2	103.0
130 Special Pay	238	238	79	238	130	54.6	54.6
Total	154,080	154,700	107,470	145,974	150,249	97.1	102.9
200 Personnel Benefits	36,269	36,145	24,775	36,145	35,983	99.6	99.6
300 Supplies							
310 Office and Operating Supplies	510	500	0	500	500	100.0	100.0
350 Small Tools and Equipment	603	700	0	700	700	100.0	100.0
Total	1,113	1,200	0	1,200	1,200	100.0	100.0
400 Other Services and Charges							
420 Communications	1,105	1,275	401	1,275	1,275	100.0	100.0
430 Transportation / Training	62	800	0	800	800	100.0	100.0
480 Repairs and Maintenance	0	200	0	200	200	100.0	100.0
490 Miscellaneous	2,184	2,750	2,465	2,750	2,750	100.0	100.0
Total	3,351	5,025	2,866	5,025	5,025	100.0	100.0
950 Interfund Opt Rental and Leases	1,065	843	633	843	411	48.8	48.8
Total Expenditures – Service Unit 319	$195,878	$197,914	$135,744	$189,187	$192,869	97.5	102.0

CODE ADMINISTRATION – 022

GENERAL FUND

Interim City Manager ***Michael Morales***
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 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	**2009 Actual**	**2010 Actual**	**2011 Actual 9/30/11**
Abatement Charges/Appeals	45	39	56
Service Unit 149 – Code Administration			
Building Permits	1,072	1,202	908
Fire Permits	97	138	61
Mechanical Permits	482	522	310
Plumbing Permits	436	412	286
Sign Permits	96	107	58
Plan Review Fees	468	477	371
Water / Sewer Application Processing Fee	188	181	103
Examinations	3	9	15
Right-of-Way Use Permits	80	15	10
Total	2,922	3,063	2,122

Service Unit 223 – Animal Control			
Dog Licenses Issued	1,380	1,535	1,208
Business Licenses	5,535	5,438	6,195
Regulatory Licenses	402	545	584
Amusement Devices	9	15	12
Penalties on Business Licenses	526	504	465
Total	7,852	8,037	8,464

AUTHORIZED PERSONNEL

Class Code	Position Title	2010 Actual	2011 Amended Budget	2012 Proposed Budget
1252	Code Administration Manager(1)	0.00	0.00	1.00
4310	Plans Examiner I (Residential)(2)	1.00	1.00	0.00
4315	Plans Examiner II (Commercial)	2.00	2.00	2.00
4419	Code Compliance Officer(3)	4.00	3.00	3.00
4420	Fire Code Inspector(4)	1.00	1.00	0.00
4421	Code Inspector(5)	4.00	4.00	3.00
4441	Permit Technician	3.00	3.00	3.00
6510	Animal Control Officer(6)	2.00	1.00	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(7)		**19.00**	**17.00**	**15.00**

(1) The Code Administration Manager position was filled in 2012.
(2) The Plans Examiner I position will be eliminated in 2012.
(3) One Code Compliance Officer position was eliminated in 2011 budget due to financial constraints.
(4) The Fire Code Inspector position was eliminated from the 2012 budget due to financial constraints.
(5) One Code Inspector was eliminated from the 2012 budget due to financial constraints.
(6) An Animal Control Officer position was eliminated in 2011 due to the City's financial constraints.
(7) Code Administration funds .26 FTE's in Environmental Planning (021) and has 4.20 FTE's funded by CED (123), Stormwater (441), Wastewater (473), Water (474), and/or Irrigation (475).

BUDGET SUMMARY

Dept 022 Code Administration Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
103 Criminal Justice Sales Tax .3% Inc	$68,710	$76,268	$55,375	$69,962	$78,635	103.1	112.4
145 Dangerous Bldg Repair and	20,719	15,000	21,348	22,000	15,000	100.0	68.2
149 Administration	1,004,951	938,389	655,444	922,148	843,836	89.9	91.5
223 Animal Control	194,495	140,462	85,860	125,635	125,000	89.0	99.5
626 Licensing	160,577	160,242	97,878	130,897	146,294	91.3	111.8
Total Expenditures	$1,449,452	$1,330,361	$915,904	$1,270,641	$1,208,765	90.9	95.1

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$907,364	$822,238	$569,650	$773,148	$707,705	86.1	58.6
200 Personnel Benefits	278,450	247,121	178,974	245,508	251,498	101.8	20.8
Sub-Total Salaries and Benefits	1,185,815	1,069,359	748,623	1,018,656	959,203	89.7	79.4
300 Supplies	38,249	43,868	19,616	37,793	36,231	82.6	3.0
400 Other Services and Charges	190,830	201,089	135,289	198,147	198,235	98.6	16.4
700 Debt Service	10,286	0	0	0	0	*	0.0
900 Interfund Payment for Services	24,272	16,046	12,377	16,046	15,096	94.1	1.3
Total Expenditures	$1,449,452	$1,330,361	$915,904	$1,270,641	$1,208,765	90.9	100.0

EXPLANATORY NARRATIVE

Service Unit 103 – Criminal Justice Sales Tax 0.3%

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 for the 2011 Budget has been reduced from $5,000 to $500 for both the year-end estimate and 2012 budget. This reduction was due to the annual contract with the Humane Society of Central Washington for conducting emergency callouts.

Service Unit 103 – Criminal Justice 3%	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$46,042	$41,807	$35,025	$41,807	$46,931	112.3	112.3
120 Overtime	2,166	5,000	0	500	500	10.0	100.0
Total	48,208	46,807	35,025	42,307	47,431	101.3	112.1
200 Personnel Benefits							
200 Personnel Benefits	19,056	18,297	14,371	18,297	21,608	118.1	118.1
280 Clothing and Miscellaneous	150	150	0	150	150	100.0	100.0
Total	19,206	18,447	14,371	18,447	21,758	118.0	118.0
300 Supplies							
310 Office and Operating Supplies	451	500	436	500	500	100.0	100.0
320 Fuel Consumed	162	5,307	2,285	3,500	3,500	66.0	100.0
Total	612	5,807	2,721	4,000	4,000	68.9	100.0
400 Other Services & Charges							
420 Communications	683	2,031	879	2,031	2,133	105.0	105.0
480 Repairs & Maintenance	0	300	6	300	300	100.0	100.0
Total	683	2,331	885	2,331	2,433	104.4	104.4
900 Interfund Payment for Services							
950 Interfund Opt Rental & Leases	0	1,516	1,012	1,516	1,516	100.0	100.0
960 Interfund Insurance Services	0	1,361	1,361	1,361	1,497	110.0	110.0
Total	0	2,877	2,373	2,877	3,013	104.7	104.7
Total Expenditures – Service Unit 103	$68,710	$76,268	$55,375	$69,962	$78,635	103.1	112.4

Service Unit 141 – Structures Safety
See chart below for an explanation of revenue sources.

Code Administration Revenue	2010 Actual	2011 Amended Budget	2012 Proposed Budget
Building Permits	$541,885	$530,000	$430,000
Fire Permits	22,897	23,000	10,000
Mechanical Permits	41,270	40,000	30,000
Plumbing Permits	64,271	75,000	60,000
Sign Permits	13,606	12,500	8,000
Plan Review Fees	261,822	245,000	245,000
Total	$945,751	$925,500	$783,000

Service Unit 141 – Structures Safety	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
320 Licenses and Permits	$683,930	$680,500	$576,047	$538,000	$538,000	79.1	100.0
340 Charges for Goods and Services	261,822	245,000	341,029	350,000	245,000	100.0	70.0
Total Revenues – Service Unit 141	$945,751	$925,500	$917,077	$888,000	$783,000	84.6	88.2

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. 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.

The proposed expenditures for this Service Unit are 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 cleanup 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 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 145 – Dangerous Bldg	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
490 Miscellaneous	$20,719	$15,000	$21,348	$22,000	$15,000	$100	68.2
Revenues							
310 Taxes	$4,927	$5,000	$5,261	$7,000	$7,000	140.0	100.0
340 Charges for Goods and Services	10,416	15,000	3,551	10,000	10,000	66.7	100.0
Total Revenues – Service Unit 145	$15,343	$20,000	$8,811	$17,000	$17,000	85.0	100.0

Service Unit 149 – Code Administration

Through the end of September 2011, 886 permits were issued with a construction valuation of $51,756,629 compared to the same time period in 2010 when 978 building permits were issued with a construction valuation of $77,249,862.

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.

Account 110 Salaries and Wages – Overall, Salary costs will decrease in 2012 due to the elimination of one Code Inspector position. See supplemental budget reduction information.

Account 130 Special Pay – The areas that require special pay frequently are bilingual services performed by staff. Certified bilingual staff receives $105.60 per month special pay.

Account 410 Professional Services – This account is used primarily to pay for the professional services of consultants.

Service Unit 149 – Code Admin	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$676,939	$638,925	$454,702	$628,252	$544,091	$85	86.6
120 Overtime	7,426	0	0	0	0	*	*
130 Special Pay	86	86	28	86	65	75.0	75.0
140 Retirement / Term Cashout	2,330	0	0	0	8,159	*	*
Total	686,782	639,012	454,729	628,338	552,315	86.4	87.9
200 Personnel Benefits	211,497	196,232	143,090	196,232	192,605	98.2	98.2
300 Supplies							
310 Office and Operating Supplies	9,081	11,361	5,068	11,361	11,361	100.0	100.0
320 Fuel Consumed	11,915	11,700	8,910	11,932	12,870	110.0	107.9
340 Items Purchased for Resale	1,829	2,500	114	500	500	20.0	100.0
350 Small Tools and Equipment	7,756	10,000	2,501	10,000	7,500	75.0	75.0
Total	30,582	35,561	16,593	33,793	32,231	90.6	95.4
400 Other Services and Charges							
410 Professional Services	1,616	3,000	2,054	3,000	3,000	100.0	100.0
420 Communications	34,488	31,416	21,904	31,416	32,602	103.8	103.8
430 Transportation / Training	544	2,800	175	1,000	1,000	35.7	100.0
480 Repairs and Maintenance	3,569	4,000	2,228	4,000	4,300	107.5	107.5
490 Miscellaneous	8,453	13,200	4,793	11,200	13,700	103.8	122.3
Total	48,670	54,416	31,154	50,616	54,602	100.3	107.9
750 Debt Service – Capital Lease	10,059	0	0	0	0	*	*
830 Debt Service – External LTD – Int.	227	0	0	0	0	*	*
950 Interfund Opt Rental and Leases	17,135	13,169	9,878	13,169	12,083	91.8	91.8
Total Expenditures – Service Unit 149	$1,004,951	$938,389	$655,444	$922,148	$843,836	89.9	91.5
Revenues							
340 Charges for Goods and Services	$14,359	$15,830	$5,520	$10,830	$60,830	384.3	561.7

Service Unit 223 – Animal Control

Account 120 Overtime – The animal control officer's overtime is caused by animal incident requests at the end of their assigned shift, which is minimal.

Account 130 Special Pay – The areas that require special pay frequently are bilingual services, which will be not required in 2012.

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 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.

See chart below for revenue details.

Animal Control Revenue	2010 Actual	2011 Amended Budget	2012 Proposed Budget
Dog Licenses Issued	$29,518	$32,000	$24,000
Dog Impound Fines	2,005	1,500	2,000
Total	$31,523	$33,500	$26,000

Service Unit 223 – Animal Control	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$41,589	$7,048	$2,748	$2,748	$0	0.0	0.0
120 Overtime	206	500	0	0	0	0.0	*
130 Special Pay	40	29	7	7	0	0.0	0.0
140 Retirement / Term Cashout	777	0	0	0	0	*	*
Total	42,612	7,577	2,755	2,755	0	0.0	0.0
200 Personnel Benefits							
200 Personnel Benefits	16,949	2,043	880	880	0	0.0	(0.1)
280 Clothing and Miscellaneous	330	450	0	0	0	0.0	*
Total	17,280	2,493	880	880	0	0.0	(0.1)
300 Supplies							
310 Office and Operating Supplies	3,285	2,500	38	0	0	0.0	*
320 Fuel Consumed	3,769	0	264	0	0	*	*
Total	7,055	2,500	301	0	0	0.0	*
400 Other Services and Charges							
410 Professional Services	118,757	122,000	81,798	122,000	125,000	102.5	102.5
420 Communications	1,118	4,718	0	0	0	0.0	*
430 Transportation / Training	0	400	0	0	0	0.0	*
480 Repairs and Maintenance	265	0	0	0	0	*	*
490 Miscellaneous	271	775	0	0	0	0.0	*
Total	120,412	127,893	81,798	122,000	125,000	97.7	102.5
900 Interfund Payment for Services							
950 Interfund Opt Rental and Leases	1,516	0	126	0	0	*	*
960 Interfund Insurance Services	5,621	0	0	0	0	*	*
Total	7,137	0	126	0	0	*	*
Total Expenditures – Service Unit 223	$194,495	$140,462	$85,860	$125,635	$125,000	89.0	99.5
Revenues							
320 Licenses and Permits	$29,518	$32,000	$19,013	$24,000	$24,000	75.0	100.0
340 Charges for Goods and Services	2,005	1,500	1,900	2,000	2,000	133.3	100.0
350 Fines and Forfeits	29	200	0	0	0	0.0	*
Total Revenues – Service Unit 223	$31,552	$33,700	$20,913	$26,000	$26,000	77.2	100.0

Service Unit 626 – Permits and Licensing

Service Unit 626 is charged with administration of Title 5 of the Yakima Municipal Code, which includes the licenses in the chart below.

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 & Side Sewer Install License
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.

The Codes department 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.

Account 120 Overtime – Overtime in this service unit is budgeted at zero for 2012 as it is rarely used.

Account 130 Special Pay – The areas that require special pay frequently are bilingual services provided by staff. Certified bilingual staff receives $105.60 per month special pay.

See chart below for revenue details.

Permits / Licenses Revenue	2010 Actual	2011 Amended Budget	2012 Proposed Budget
Regulatory Licenses	$21,684	$20,000	$20,000
Amusement Devices	3,293	1,800	3,200
Penalties on Business Licenses	5,485	4,500	4,500
Total	$30,462	$26,300	$27,700

Service Unit 626 – Permits & Licensing	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$127,748	$128,271	$77,118	$99,676	$107,915	84.1	108.3
120 Overtime	2	500	0	0	0	0.0	*
130 Special Pay	72	72	23	72	43	60.0	60.0
140 Retirement / Term Cashout	1,941	0	0	0	0	*	*
Total	129,763	128,843	77,141	99,748	107,959	83.8	108.2
200 Personnel Benefits	30,468	29,949	20,634	29,949	37,136	124.0	124.0
400 Other Services And Charges							
430 Transportation / Training	197	450	0	200	200	44.4	100.0
490 Miscellaneous	150	1,000	104	1,000	1,000	100.0	100.0
Total	346	1,450	104	1,200	1,200	82.8	100.0
Total Expenditures – Service Unit 626	$160,577	$160,242	$97,878	$130,897	$146,294	91.3	111.8
Revenues							
320 Licenses and Permits	$30,462	$26,300	$25,263	$28,200	$27,700	105.3	98.2
340 Charges for Goods and Services	1,787	500	347	500	500	100.0	100.0
Total Revenues – Service Unit 626	$32,249	$26,800	$25,610	$28,700	$28,200	105.2	98.3

CITY HALL MAINTENANCE – 051

GENERAL FUND

Interim City Manager ***Michael Morales***
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 as well as card access security and custodial services for City Hall, Law and Justice Center, YPAL and Y-PAC. With the retirement of the YPD Building Superintendant in July 2011, and the elimination of that position, supervisory duties fell to the current City Hall Building Superintendant. An FTE will be added as of November 1, 2011, which will help cover maintenance and basic janitorial services of these facilities. Under current staffing levels, we are not able to keep up with a preventive maintenance program on our equipment or normal waxing and carpet cleaning that must be done to prevent replacement due to constant wear and use. At this time, staff is only able to provide the most basic janitorial services in public areas of City Hall. There is concern about the long term effects of a lack of preventative maintenance.

The City Hall security system continues to provide a more secure environment for City employees and customers. Personnel are able to monitor video and automatically unlock and lock doors at different times of the day as needed, and easily activate or deactivate card controls for staff and contractors when necessary. Having the YPD system administered through the City Hall system continues to work well. Information Systems continues to work closely with City Hall and YPD staff to give a seamless support system.

The Capitol Theatre has added a card reader at their back stage entrance that will also be managed through the City Hall system.

The City Hall Building Superintendant continues to supply all city employees with new or replacement ID cards. This is an integral part of the overall security in this world of identity theft. It is imperative that all City employees have a City issued 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.

There have been minimal major projects undertaken this year due to cutbacks in both funding and staffing.

The City Hall Projects Completed In 2011

- Renovation work was performed in one Codes office and all of the City Manager offices. This included some electrical work, paint, and new flooring in one office and a drop ceiling in another.
- The City secured ARRA funding to replace outdated high energy use light fixture and HVAC units in several facilities throughout the City. In City Hall, we were able to replace light fixtures in the basement and first floor, along with exterior lighting, and added an AC unit in the Council Chambers. At Y-PAC we replaced a small number of the older light fixtures and one HVAC unit. We were not able to update all fixtures to energy efficient units at City Hall or Y-PAC due to cost overruns at the Public Works facility.
- For safety, lighting in the elevator areas of the now empty 3rd and 4th floors was added.
- The Capitol Theatre is now on the City security system (as of 10-4-11). They have a card reader on the 4th Street entrance (back stage).
- Both Info Systems and the HR department had major office moves. Many of these areas have been repainted along with the carpets cleaned.
- Y-PAC's interior has been completely repainted, and we hope to paint the front exterior before the cold weather sets in.

The service unit in this division is:

Service Unit 633 – Facility Maintenance

AUTHORIZED PERSONNEL

Class Code	Position Title	2010 Actual	2011 Amended Budget	2012 Proposed Budget
8541	Building Maintenance Specialist (1)	1.00	1.00	1.00
13601	Building Superintendent	1.00	1.00	1.00
Total Personnel (2)		**2.00**	**2.00**	**2.00**

(1) The Building Maintenance Specialist was originally unfunded for 2011 due to budget constraints. However, in November 2011 one FTE will be hired for this position with funding from City Hall Maintenance in 2011, changing to 50% funding by Police and 50% City Hall Maintenance for 2012.

(2) In 2012 the Building Superintendent's salary will be funded 50% by Police and 50% by City Hall Maintenance funds.

BUDGET SUMMARTY

Dept 051 City Hall Maintenance Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
633 Facility Maintenance	$380,399	$352,127	$273,247	$350,049	$357,016	101.4	102.0

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$135,307	$102,503	$78,190	$100,400	$92,794	90.5	26.0
200 Personnel Benefits	29,497	22,305	19,421	22,305	27,500	123.3	7.7
Sub-Total Salaries and Benefits	164,805	124,808	97,611	122,705	120,294	96.4	33.7
300 Supplies	14,796	18,255	9,645	18,280	18,293	100.2	5.1
400 Other Services and Charges	110,523	117,485	74,521	117,485	117,974	100.4	33.0
900 Interfund Payment for Services	90,275	91,579	91,471	91,579	100,456	109.7	28.1
Total Expenditures	$380,399	$352,127	$273,247	$350,049	$357,016	101.4	100.0

EXPLANATORY NARRATIVES

Service Unit 633 – Facility Maintenance

The function of this service unit is to provide centralized building rehabilitation and maintenance for City Hall, Law and Justice Center, YPAL and Y-PAC.

Account 110 Salaries and Wages – The savings in this account reflect the reallocation of a portion of the Building Superintendant's salary to the Police Department.

Account 120 Overtime – This account covers after hours emergencies and snow and ice removal.

Account 130 Special Pay – This account is used to pay differential pay for the Building Maintenance Specialist for time worked after 6:00 pm.

Account 410 Professional Services – Yakima Herald bid notifications and annual inspections of life and safety infrastructure.

Account 470 Public Utility Services – The following chart indicates the actual 2010 utility charges, as well as the 2011 and 2012 budgets. The utility charges can change from year to year as a result of weather and rate changes.

Utility Accounts	2010 Actual	2011 Amended Budget	2012 Proposed Budget
Pacific Power	$60,626	$65,688	$65,688
Natural Gas	12,880	20,649	20,649
Water, Wastewater, Refuse & Stormwater	14,207	13,758	14,004
Total Utility Charges	$87,713	$100,095	$100,341

Service Unit 633 – Facility Maint	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$112,136	$99,597	$77,672	$97,494	$89,916	90.3	92.2
120 Overtime	2,384	2,500	491	2,500	2,500	100.0	100.0
130 Special Pay	86	406	28	406	378	92.9	92.9
140 Retirement / Term Cashout	20,701	0	0	0	0	*	*
Total	135,307	102,503	78,190	100,400	92,794	90.5	92.4
200 Personnel Benefits	29,497	22,305	19,421	22,305	27,500	123.3	123.3
300 Supplies							
310 Office And Operating Supplies	11,964	15,880	7,497	15,880	15,880	100.0	100.0
320 Fuel Consumed	424	375	196	400	413	110.0	103.1
350 Small Tools And Equipment	2,408	2,000	1,951	2,000	2,000	100.0	100.0
Total	14,796	18,255	9,645	18,280	18,293	100.2	100.1
400 Other Services And Charges							
410 Professional Services	666	1,000	0	1,000	1,000	100.0	100.0
420 Communications	2,458	2,926	2,011	2,926	3,168	108.3	108.3
430 Transportation / Training	0	465	0	465	465	100.0	100.0
470 Public Utility Services	87,713	100,094	60,125	100,094	100,340	100.3	100.3
480 Repairs And Maintenance	17,896	12,000	12,116	12,000	12,000	100.0	100.0
490 Miscellaneous	1,790	1,000	268	1,000	1,000	100.0	100.0
Total	110,523	117,485	74,521	117,485	117,974	100.4	100.4
900 Interfund Payment For Services							
950 Interfund Opt Rental And	1,787	436	328	436	199	45.6	45.6
960 Interfund Insurance Services	88,488	91,143	91,143	91,143	100,257	110.0	110.0
Total	90,275	91,579	91,471	91,579	100,456	109.7	109.7
Total Expenditures – Service Unit 633	$380,399	$352,127	$273,247	$350,049	$357,016	101.4	102.0

ECONOMIC DEVELOPMENT – 123

Interim City Manager ***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 149 – Administration
Service Unit 322 – Industrial Development
Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

Economic Development funds .12 FTE's in Environmental Planning (021) and 2.5 FTE's in Code Administration.

BUDGET SUMMARY

Dept 123 Economic Development	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2011	2011	2011	2012	% Chng	% Chng
	2010	Amended	Actual	Estimated	Projected	From	From
Expenditure Summary By Service Unit	Actual	Budget	9/30/11	Year-End	Budget	2 to 5	4 to 5
149 Administration	$0	$0	$119,114	$162,284	$172,120	*	106.1
322 Industrial Development	223,983	669,372	131,196	159,144	179,515	26.8	112.8
Total Expenditures	$223,983	$669,372	$250,309	$321,428	$351,636	52.5	109.4
Revenue Summary By Service Unit							
149 Administration	$0	$0	$127,386	$169,848	$175,000	*	103.0
322 Industrial Development	0	0	0	0	45,000	*	*
699 General Revenues	123,669	575,000	167,707	179,050	52,000	9.0	29.0
Total Revenues	$123,669	$575,000	$295,093	$348,898	$272,000	47.3	78.0
Fund Balance							
Beginning Balance	$298,834	$183,754	$198,520	$198,520	$225,990	123.0	113.8
Revenues Less Expenditures	(100,314)	(94,372)	44,784	27,470	(79,636)	84.4	
Ending Balance	$198,520	$89,382	$243,304	$225,990	$146,354	163.7	64.8

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$44,288	$21,229	$100,525	$133,504	$166,086	782.4	47.2
200 Personnel Benefits	6,929	6,130	32,072	46,244	68,870	1123.4	19.6
Sub-Total Salaries and Benefits	51,216	27,359	132,598	179,748	234,956	858.8	66.8
400 Other Services and Charges	172,767	642,013	117,712	141,680	116,680	18.2	33.2
Total Expenditures	$223,983	$669,372	$250,309	$321,428	$351,636	52.5	100.0

EXPLANATORY NARRATIVE

A City Economic Development Loan Fund, capitalized by federal HUD Section 108 Loans, has been in place for nine 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 2010 and 2011. The City of Yakima currently meets the parameters established in the law to continue to receive assistance and, therefore, expects to receive approximately $52,000 in 2012, which should be roughly equal to the 2011 distribution. Since economic development is a high strategic priority, and it is unknown how long this distribution will last, this revenue is being allocated to this fund to support economic development activities within the City and to market Yakima's incentive programs through the media, on the City's web site, and in other formats.

Sales and use tax from within the Council designated Revenue Development Area (RDA) surrounding the Boise Cascade properties added $21,161 to this fund in 2010, but no additional revenue is expected in 2011 or 2012. 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 149 Administration

The purpose of this service unit is to plan, direct, administer and support the operations of the department. Revenues in this service unit consists of an operating transfer from Fund 124 to pay for code compliance services.

Service Unit 149 Administration	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
110 Salaries And Wages	$0	$0	$90,259	$121,174	$118,715	*	98.0
200 Personnel Benefits	0	0	28,855	41,110	53,406	*	129.9
Total	$0	$0	$119,114	$162,284	$172,120	*	106.1
Revenues							
340 Charges for Services	$0	$0	$127,386	$169,848	$175,000	*	103.0

Service Unit 322 Industrial Development

This service unit is used for economic development activity other than that done in ONDS.

Account 130 Special Pay – Bilingual services account for a small amount of special pay in most years.

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.

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.

Service Unit 322 Industrial Dev	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$25,465	$21,142	$10,237	$12,300	$47,227	223.4	384.0
130 Special Pay	86	86	30	30	144	166.7	480.0
140 Retirement / Term Cashout	18,737	0	0	0	0	*	*
Total	44,288	21,229	10,267	12,330	47,371	223.2	384.2
200 Personnel Benefits	6,929	6,130	3,217	5,134	15,464	252.3	301.2
400 Other Services And Charges							
410 Professional Services	166,673	634,000	115,284	135,000	110,000	17.4	81.5
430 Transportation / Training	3,114	4,000	1,697	4,000	4,000	100.0	100.0
440 Advertising	2,250	2,000	0	2,000	2,000	100.0	100.0
470 Public Utility Services	680	680	731	680	680	100.0	100.0
490 Miscellaneous	50	1,333	0	0	0	0.0	*
Total	172,767	642,013	117,712	141,680	116,680	18.2	82.4
Total Expenditures – Service Unit 322	$223,983	$669,372	$131,196	$159,144	$179,515	26.8	112.8
Revenues							
340 Charges for Services	$0	$0	$0	$0	$45,000	*	*

Service Unit 699 – General Revenues

Revenues consist of City Assistance payments as described above and a transfer from Fund 124 to pay for Code Compliance services.

Service Unit 699 – General Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$298,834	$183,754	$198,520	$198,520	$225,990	123.0	113.8
310 Taxes	21,161	0	0	0	0	*	*
330 Intergovernmental Revenues	102,433	75,000	40,657	52,000	52,000	69.3	100.0
360 Miscellaneous Revenues	76	0	0	0	0	*	*
390 Other Financing Sources	0	500,000	127,050	127,050	0	0.0	0.0
Total Revenues – Service Unit 699	$422,503	$758,754	$366,227	$377,570	$277,990	36.6	73.6

YAKIMA REVENUE DEVELOPMENT AREA – 323

GENERAL FUND

Interim City Manager ***Michael Morales***

DEFINITION

The Yakima Revenue Development Area Fund is used to account for the revenue and expenditure activity relating to the infrastructure improvements made to the area.

BUDGET SUMMARY

Dept 323 Yakima Revenue Dev Area	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2010	2011 Amended	2011 Actual	2011 Estimated	2012 Projected	% Chng From	% Chng From
Expenditure Summary By Service Unit	**Actual**	**Budget**	**9/30/11**	**Year-End**	**Budget**	**2 to 5**	**4 to 5**
322 Industrial Development	$0	$800,000	$17,877	$800,000	$850,000	106.3	106.3
Revenue Summary By Service Unit							
322 Industrial Development	$0	$800,000	$608,605	$800,000	$850,000	106.3	106.3
Fund Balance							
Beginning Balance	$0	$0	$0	$0	$0	*	*
Revenues Less Expenditures	0	0	590,728	0	0	*	*
Ending Balance	$0	$0	$590,728	$0	$0	*	*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2010	2011 Amended	2011 Actual	2011 Estimated	2012 Projected	% Chng From	% Of
Expenditure Summary By Type	**Actual**	**Budget**	**9/30/11**	**Year-End**	**Budget**	**2 to 5**	**Total**
400 Other Services and Charges	$0	$800,000	$17,877	$800,000	$850,000	106.3	100.0

EXPLANATORY NARRATIVE

Service Unit 322 – Industrial Development

The Yakima Revenue Development Area was established for the purpose of financing public improvements needed to accelerate redevelopment of the former Boise Cascade/Yakima Resources sawmill and plywood plant and surrounding areas of public and private property. The City is using the Local Infrastructure Finance Tool (LIFT) to finance the infrastructure improvements. The LIFT program allows the City to finance infrastructure projects by using the increase in state local

sales and property tax revenue related to the development of the Area to pay debt service. The City is currently working on the design of the Fair Avenue interchange.

	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
410 Professional Services	$0	$800,000	$17,877	$800,000	$850,000	106.3	106.3
Revenues							
310 Taxes	$0	$300,000	$108,605	$300,000	$850,000	283.3	283.3
390 Other Financing Sources	0	500,000	500,000	500,000	0	0.0	0.0
Total	$0	$800,000	$608,605	$800,000	$850,000	106.3	106.3

NEIGHBORHOOD DEVELOPMENT SERVICES – 124

Interim City Manager ***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.

2012 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 2012. 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. ONDS and OIC are putting together an application to HUD seeking a designation by HUD certifying OIC as a qualified Community Based Development Organization (CBDO), which if granted would enable the OIC Southeast Community Center to be paid for with CDBG, but outside the 15% cap of Public Service.

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 2012 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.

In 2010, the City of Yakima was awarded $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 was being sought from the Washington State department of Commerce, but if that funding was 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 (Fund 123). A new application was submitted for additional Section 108 Loan funding. The application is currently being reviewed by HUD.

This City budget is the One Year Action Plan for fiscal year 2012, 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. 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	2010 Actual	2011 Amended Budget	2012 Proposed Budget
Waiting List (families applying for assistance to rehabilitate their property or purchase their first home.)	124	100	90
Community Service Programs (Youth Programs) – Contracts	1	1	1
Neighborhood Cleanup/Improvement – Sites	45	45	20
Paint Program – Homes (1)	32	25	20
Economic Development – Jobs Created	67	35	0
Public Facilities – Facilities	2	2	2
Infrastructure (Side Sewers, Water lines, etc) – Households Assisted	3	3	3
Paint-Out-Graffiti – Hours	12,051	14,000	14,000
Paint-Out-Graffiti – Locations	2,692	1,200	2,000
Elderly / Disabled Rehab Program – Homes	92	100	80
Lead Based Paint Clearance – Properties	75	65	50
Volunteer Hours for all Programs – Hours (1)	17,960	10,000	15,000
CDBG Fair Housing Counseling			
Landlord/Tenant Referrals and Housing Information (Calls/walk-ins)	5,827	5,800	5,800
HOME Program			
Down Payment Assistance – Families	27	30	20
First Time Home Ownership Subsidy – Families	14	6	6
Special Needs Housing, in Partnership with CHDO – Units	0	0	0
New Construction, in Partnership with CHDO – Homes	14	16	10

(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	2010 Actual	2011 Amended Budget	2012 Proposed Budget
1253	Neighborhood Development Svc Manager	1.00	1.00	1.00
5121	Housing Rehabilitation Assistant	1.00	1.00	1.00
5123	Neighborhood Development Rehab Spec(1)	1.00	1.00	1.00
5130	Home Remodeling Technician(2)	0.00	1.00	1.00
5151	Housing Loan Specialist	0.75	0.75	0.75
5156	Grant Financial Specialist	1.00	1.00	1.00
7123	Department Assistant III	1.00	1.00	1.00
11401	Senior Program Supervisor	1.00	1.00	1.00
Total Personnel(3)		**6.75**	**7.75**	**7.75**

(1) For 2012, the Neighborhood Development Rehab Specialist position is being under filled as a Department Assistant I.
(2) Home Remodeling Technician position added in 2011.
(3) 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 was reduced back to 25% in 2011.

BUDGET SUMMARY

Dept 124 Community Development Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
331 CDBG Programs	$1,918,947	$2,091,092	$705,550	$1,989,197	$733,572	35.1	36.9
332 Homeownership – Hope 3	89,177	61,560	36,306	55,000	48,000	78.0	87.3
333 Housing Counseling	40,203	39,327	30,817	40,853	52,279	132.9	128.0
334 Graffiti Abatement	30,483	73,753	39,737	56,314	83,329	113.0	148.0
337 Home Program	1,765,653	1,588,254	762,527	1,678,334	683,514	43.0	40.7
339 Administration	242,278	270,786	215,194	228,782	217,571	80.4	95.1
340 Non-Federal Programs	18,031	20,000	7,079	14,600	13,500	67.5	92.5
Total Expenditures	$4,104,770	$4,144,772	$1,797,210	$4,063,080	$1,831,765	44.2	45.1
Revenue Summary By Service Unit							
330 Housing Development	$2,181,799	$2,481,088	$451,883	$2,301,012	$990,654	39.9	43.1
337 Home Program	1,728,562	1,588,405	809,738	2,179,627	684,347	43.1	31.4
340 Non-Federal Programs	7,280	7,000	5,602	3,400	3,400	48.6	100.0
699 General Revenues	93,706	78,500	165,852	186,500	122,500	156.1	65.7
Total Revenues	$4,011,346	$4,154,993	$1,433,075	$4,670,539	$1,800,901	43.3	38.6
Fund Balance							
Beginning Balance	$377,303	$762,350	$283,879	$283,879	$891,338	$117	314.0
Revenues Less Expenditures	(93,424)	10,221	(364,135)	607,459	(30,864)	(302.0)	(5.1)
Ending Balance	$283,879	$772,571	-$80,256	$891,338	$860,475	111.4	96.5

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$538,639	$543,993	$288,649	$453,204	$403,477	74.2	22.0
200 Personnel Benefits	184,414	197,994	103,470	141,831	159,443	80.5	8.7
Sub-Total Salaries and Benefits	723,052	741,987	392,119	595,035	562,920	75.9	30.7
300 Supplies	25,380	56,045	17,175	29,900	58,312	104.0	3.2
400 Other Services and Charges	2,901,558	3,195,826	1,323,828	3,342,738	1,180,533	36.9	64.5
600 Capital Outlays	401,717	93,503	10,017	67,408	0	0.0	0.0
900 Interfund Payment for Services	53,063	57,410	54,071	28,000	30,000	52.3	1.6
Total Expenditures	$4,104,770	$4,144,772	$1,797,210	$4,063,080	$1,831,765	44.2	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	2010 Actual	2011 Year-End Estimate	2012 Proposed Budget
331 CDBG Program Delivery Costs	$345,612	$228,454	$267,127
332 Homeownership – HOPE 3 Delivery Costs	36,821	18,500	11,200
333 Fair Housing Counseling Delivery Costs	37,770	36,753	47,179
334 Paint-Out-Graffiti Program Delivery Costs	22,717	39,014	38,967
337 HOME Program Delivery Costs	126,113	139,405	68,922
339 CDBG Administration Costs	135,813	132,609	128,925
340 Non-Federal Delivery Costs	9,202	0	0
Total	$714,048	$594,735	$562,320

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 was 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 was 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 2012, a reallocation of salaries among all service units, plus the budgeted addition of the Home Remodeling Technician increases the CDBG salary line, though the total amount for salaries shows a decrease from 2011.

2012 CDBG ESTIMATED EXPENDITURES
(Does Not Include Any Carry Forward Dollars)
Public Input Recommendations

HUD Programs (CDBG)	2012 Program Expenses	2012 Program Delivery Expenses	2012 Admin	2012 Total Estimated Expenses
CDBG Single Family Rehabilitation 570.202(b)				
Senior/Disabled Rehabilitation	$160,412	$267,830		$428,242
Community/Public Services 570.201(e)				
Paint-Out-Graffiti (per HUD)	44,362	38,967		
Fair Housing Counseling 570.201(k)	5,000	47,279		
Senior/Disabled Energy Assistance Program	5,250			
Total	54,612	86,246		140,858
Public Facilities 570.201(c)	5,000			
Southeast Community Center/Miller Park Activity Center (or other public facilities in the neighborhood)				
Public Infrastructure	50,934			
Total	55,934			55,934
Community Based Development Organization (CBDO)	75,000			75,000
Code Compliance 570.202(c)	169,848			169,848
Administrative CDBG Costs 570.206			217,471	217,471
Grand Estimated Totals for Year 2012[1]	$515,806	$354,076	$217,471	$1,087,353

(1) Entitlement is estimated, as Congress has not yet approved the national HUD budget for 2012. Program Income is estimated since the figure is unknown until the money is received, through the end of year 2012. Appropriate adjustments will be made, if needed, when HUD awards are received. Carry forward from 2011 will be encumbered when amount is known in spring 2012.

2012 CDBG ESTIMATED REVENUE

Account Number and Description	2012
124-330-0000-33114-2CY – CD Block Grant – Current Year	$965,854
124-699-0000-36140-PII – CDBG – Program Interest Income	7,500
124-699-0000-38500-PRG – CD Block Grant – Program Income	114,000
2012 Estimated CDBG Revenues	$1,087,354

Any 2011 carry forward dollars will be accounted for in the 2012 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

This service unit includes revenues from intergovernmental agencies and miscellaneous revenues.

Service Unit 330 – Housing Dev	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
330 Intergovernmental Revenues	$2,148,983	$2,442,088	$431,261	$2,276,012	$965,854	39.6	42.4
360 Miscellaneous Revenues	8,427	9,000	5,385	7,000	6,800	75.6	97.1
380 Non-revenues	24,389	30,000	15,236	18,000	18,000	60.0	100.0
Total Revenues – Service Unit 330	$2,181,799	$2,481,088	$451,883	$2,301,012	$990,654	39.9	43.1

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.

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 410 Professional Services and 480 Repairs and Maintenance – The dollars in these two lines are allocated to all the programs in CDBG. The 2012 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 2012. Any current grant funds unspent at the end of 2011 will be included in the encumbrance appropriation for 2012. The following chart describes this account in detail for 2012:

CDBG #	Program	Consolidated Plan 2012 Program
0000.41E	Community Service	$5,250
CBDO.41	Community Based Development Organization (CBDO)	75,000
0000.48U	Public Facilities	55,934
HS02.48E	Elderly / Disabled Rehabilitation	159,913
0000.41C	Code Compliance Services	169,848
Total of Account 400 Other Services and Charges (1)		$465,945

(1) All numbers are estimates based on the projection of "new" CDBG grant funds. In addition, what money remains unspent at the end of 2011 in a line item is carried forward into the following year, 2012. 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 2012 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 were used for public facilities improvements along "A" Street for the placement of new infrastructure, sidewalks and utility placement within the Renewal Community. Funding was

also 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 had 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. These properties are expected to be completed within the 2012 budget year.

Some of these accounts will be increased with the 2012 encumbrance appropriation if there are dollars to carry forward.

Service Unit 331 – CDBG Program	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$249,318	$307,094	$103,736	$170,158	$186,148	60.6	109.4
120 Overtime	0	500	0	100	500	100.0	500.0
130 Special Pay	961	281	304	500	488	173.8	97.6
Total	250,279	307,875	104,040	170,758	187,136	60.8	109.6
200 Personnel Benefits	95,333	119,501	43,123	57,795	80,491	67.4	139.3
400 Other Services and Charges							
410 Professional Services	75,970	80,000	184,478	234,973	250,098	312.6	106.4
480 Repairs and Maintenance	1,095,648	1,490,214	363,892	1,458,263	215,847	14.5	14.8
Total	1,171,618	1,570,214	548,370	1,693,236	465,945	29.7	27.5
650 Construction Projects	401,717	93,503	10,017	67,408	0	0.0	0.0
Total Expenditures – Service Unit 331	$1,918,947	$2,091,092	$705,550	$1,989,197	$733,572	35.1	36.9

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. 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. In 2012 expenses will be slightly higher than estimated revenues received, but the City has sufficient Hope 3 reserves that will be used to cover this year's expenses.

Account 110 Salaries and Wages – 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 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.

Service Unit 332 – HOPE 3	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$29,227	$18,179	$10,724	$14,939	$8,495	46.7	56.9
140 Retirement / Term Cashout	9,000	0	0	0	0	*	*
Total	38,227	18,179	10,724	14,939	8,495	46.7	56.9
200 Personnel Benefits	7,594	5,381	2,872	3,561	2,706	50.3	76.0
400 Other Services and Charges							
410 Professional Services	12,309	13,000	8,799	12,500	12,800	98.5	102.4
480 Repairs and Maintenance	31,048	25,000	13,911	24,000	24,000	96.0	100.0
Total	43,356	38,000	22,710	36,500	36,800	96.8	100.8
Total Expenditures – Service Unit 332	$89,177	$61,560	$36,306	$55,000	$48,000	78.0	87.3

Service Unit 333 – CDBG Fair Housing Counseling

Account 110 Salaries and Wages – 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.

	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$27,352	$25,469	$21,084	$26,995	$33,224	130.5	123.1
120 Overtime	4	100	0	100	100	100.0	100.0
130 Special Pay	324	324	393	324	556	171.7	171.7
Total	27,680	25,893	21,477	27,419	33,880	130.9	123.6
200 Personnel Benefits	10,094	9,434	7,395	9,434	13,399	142.0	142.0
420 Communications	2,428	4,000	1,946	4,000	5,000	125.0	125.0
Total Expenditures – Service Unit 333	$40,203	$39,327	$30,817	$40,853	$52,279	132.9	128.0

Service Unit 334 – Paint-Out-Graffiti Program

Service Unit 334 was created as a result of the June, 2006, HUD monitoring visit of federally funded programs for year 2005. The HUD officials felt ONDS should no longer use CDBG funds for the paint-out-graffiti program. In the spring of 2007, HUD reversed its decision and the Paint-Out-

Graffiti Program using CDBG dollars was allowed for the entire year 2007. ONDS opted to perform this activity under "Public Services", which is the best fit for eligibility.

Account 110 Salaries and Wages – 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.

Service Unit 334 – Paint-Out-Graffiti	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$16,806	$25,028	$24,889	$26,535	$27,750	110.9	104.6
130 Special Pay	$50	$101	$109	$150	$239	236.9	159.2
Total	16,857	25,129	24,998	26,685	27,988	111.4	104.9
200 Personnel Benefits	5,860	9,679	9,118	12,329	10,979	113.4	89.1
300 Supplies							
310 Office And Operating Supplies	3,092	5,000	2,997	7,000	16,950	339.0	242.1
320 Fuel Consumed	4,485	6,000	2,531	4,800	6,000	100.0	125.0
350 Small Tools And Equipment	0	27,945	93	5,500	21,412	76.6	389.3
Total	7,577	38,945	5,620	17,300	44,362	113.9	256.4
480 Repairs And Maintenance	189	0	0	0	0	*	*
Total Expenditures – Service Unit 334	$30,483	$73,753	$39,737	$56,314	$83,329	113.0	148.0

Service Unit 337 – Home Program

The HOME program is of more recent origin, and 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 North 3rd Street Affordable Housing project - the construction of approximately 14 single family residential houses within the development located along N. 3rd Street between "S" street and "T" street. This development is in conjunction with two Community Housing Development Organizations, OIC of Washington and Habitat for Humanity. OIC of Washington will construct the majority of the homes, with Habitat for Humanity building the remainder. 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 are expected to be completed in 2012, homeownership assistance in the form of Down Payment Assistance or First Time Home buyer subsidy assistance could carry through into 2013 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.

2012 HOME ESTIMATED REVENUES

Account Number and Description	2012
124-337-0000-33114-2HM – HUD HOME Program	$537,347
124-337-0000-36140-HMI – HOME Program Interest Income	12,000
124-337-0000-38500-HMP – HOME Program Income	135,000
HOME Revenue Totals:	$684,347

2012 HOME ESTIMATED EXPENDITURES
All activity is eligible under 92.205(A)(1)

Home Project Categories	Program Expenses	Program Delivery Expenses	2012 Admin	2012 Total Estimated Expenses
First Time Homeowner Assistance (up to $30,000 each)	$190,000	$30,000	$0	$220,000
Down Payment Assistance (up to $4,000 each = 14 or more)	80,000	15,000	0	95,000
Community Housing Development Organization (CHDO: HUD requirement, minimum of 15% of 2012 HOME Entitlement)	102,652	0	5,000	107,652
New Construction	178,260	20,000		198,260
Administrative HOME Costs			63,435	63,435
Grand Estimated Total Expenses for Year 2012	$550,912	$65,000	$68,435	$684,347

(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 2012.

Account 110 Salaries and Wages – 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 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 2011 that will be carried forward in 2012.

Revenues consist of the contract collection of loans, any payoffs, and interest accrued.

Service Unit 337 – Home Program	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$93,754	$62,453	$46,457	$108,957	$49,178	78.7	45.1
130 Special Pay	324	130	187	375	228	176.2	60.9
Total	94,078	62,582	46,644	109,332	49,406	79.0	45.2
200 Personnel Benefits	32,035	19,842	15,288	30,073	19,515	98.4	64.9
480 Repairs and Maintenance	1,639,540	1,505,830	700,594	1,538,929	614,592	40.8	39.9
Total Expenditures – Service Unit 337	$1,765,653	$1,588,254	$762,527	$1,678,334	$683,514	43.0	40.7
Revenues							
330 Intergovernmental Revenues	$980,884	$1,440,405	$91,584	$1,382,627	$537,347	37.3	38.9
360 Miscellaneous Revenues	13,763	13,000	9,673	13,000	12,000	92.3	92.3
380 Non-revenues	733,914	135,000	708,482	784,000	135,000	100.0	17.2
Total Revenues – Service Unit 337	$1,728,562	$1,588,405	$809,738	$2,179,627	$684,347	43.1	31.4

Service Unit 339 – CDBG Administration

The purpose of this service unit is to plan, direct, administer and support the operations of the department.

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 410 Professional Services – This line is used for such costs as monthly paging, security, etc.

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.

	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$103,776	$103,231	$79,776	$102,439	$95,413	92.4	93.1
120 Overtime	0	500	0	100	0	0.0	0.0
130 Special Pay	490	605	990	1,532	1,158	191.5	75.6
Total	104,266	104,336	80,767	104,071	96,572	92.6	92.8
200 Personnel Benefits	31,547	34,157	25,673	28,638	32,353	94.7	113.0
300 Supplies							
310 Office and Operating Supplies	8,767	6,100	2,621	2,900	4,500	73.8	155.2
320 Fuel Consumed	2,771	4,500	3,021	3,700	4,950	110.0	133.8
350 Small Tools and Equipment	6,265	6,500	5,913	6,000	4,500	69.2	75.0
Total	17,803	17,100	11,555	12,600	13,950	81.6	110.7
400 Other Services and Charges							
410 Professional Services	2,126	2,000	931	1,650	1,600	80.0	97.0
420 Communications	8,995	9,340	5,013	7,000	7,034	75.3	100.5
430 Transportation / Training	1,817	4,000	1,028	2,000	3,348	83.7	167.4
440 Advertising	4,330	7,000	4,237	5,300	4,500	64.3	84.9
470 Public Utility Services	6,508	6,693	5,312	7,223	6,614	98.8	91.6
480 Repairs and Maintenance	4,059	5,000	15,094	15,500	3,500	70.0	22.6
490 Miscellaneous	7,763	23,750	11,513	16,800	18,100	76.2	107.7
Total	35,599	57,782	43,128	55,473	44,696	77.4	80.6
900 Interfund Payment for Services							
950 Interfund Opt Rental and Leases	10,287	13,351	10,012	10,000	10,000	74.9	100.0
960 Interfund Insurance Services	42,776	44,059	44,059	18,000	20,000	45.4	111.1
Total	53,063	57,410	54,071	28,000	30,000	52.3	107.1
Total Expenditures – Service Unit 339	$242,278	$270,786	$215,194	$228,782	$217,571	80.4	95.1

Service Unit 340 – Non-Federal Program

This service unit was created in 1997 to account for program income derived from sources other than CDBG and HOME, and is, therefore, not restricted by HUD grant requirements. This revenue 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.

Revenues consist of contract collections of portfolio loans, payoffs, and interest accrued.

Service Unit 340 – Non-Federal Program	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
110 Salaries and Wages	$7,252	$0	$0	$0	$0	*	*
200 Personnel Benefits	1,950	0	0	0	0	*	*
400 Other Services and Charges							
480 Repairs and Maintenance	5,659	5,000	5,433	11,000	10,000	200.0	90.9
490 Miscellaneous	3,169	15,000	1,646	3,600	3,500	23.3	97.2
Total	8,829	20,000	7,079	14,600	13,500	67.5	92.5
Total Expenditures – Service Unit 340	$18,031	$20,000	$7,079	$14,600	$13,500	67.5	92.5
Revenues							
360 Miscellaneous Revenues	$995	$1,000	$337	$400	$400	40.0	100.0
380 Non–revenues	6,285	6,000	5,265	3,000	3,000	50.0	100.0
Total Revenues - Service Unit 340	$7,280	$7,000	$5,602	$3,400	$3,400	48.6	100.0

Service Unit 699 – General Revenues

This service unit includes revenues from CDBG program and interest income and miscellaneous revenue.

Service Unit 699 – General Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$377,303	$762,350	$283,879	$283,879	$891,338	116.9	314.0
360 Miscellaneous Revenues	8,209	8,500	6,642	8,500	8,500	100.0	100.0
380 Non-revenues	85,497	70,000	159,210	178,000	114,000	162.9	64.0
Total Revenues – Service Unit 699	$471,009	$840,850	$449,731	$470,379	$1,013,838	120.6	215.5

DOWNTOWN YAKIMA BUSINESS IMPROVEMENT DISTRICT (DYBID) – 161

Interim City Manager ***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). These 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. The current DYBID expired in 2011, but was renewed in its same form in 2012. A contract for maintenance will be undergoing a bid process in early 2012. CDY is providing minimal maintenance and downtown parking management on a month to month basis until such time as a new contract is awarded.

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 Yak Bus Impr	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2011	2011	2011	2012	% Chng	% Chng
	2010	Amended	Actual	Estimated	Projected	From	From
Expenditure Summary By Service Unit	Actual	Budget	9/30/11	Year-End	Budget	2 to 5	4 to 5
320 Economic Development	$160,000	$190,000	$174,117	$190,000	$190,000	100.0	100.0
323 Parking Facilities	34,649	35,000	26,995	35,000	35,000	100.0	100.0
612 Community Relations	9,989	11,451	9,064	11,451	10,962	95.7	95.7
Total Expenditures	$204,638	$236,451	$210,176	$236,451	$235,962	99.8	99.8
Revenue Summary By Service Unit							
320 Economic Development	$168,734	$200,000	$175,103	$190,000	$200,000	100.0	105.3
323 Parking Facilities	55,087	37,170	15,508	51,340	51,340	138.1	100.0
Total Revenues	$223,821	$237,170	$190,611	$241,340	$251,340	106.0	104.1

Fund Balance							
Beginning Balance	$2,640	$2,821	$21,823	$21,823	$26,712	947.0	122.4
Revenues Less Expenditures	19,183	719	-19,565	4,889	15,378	2138.8	314.5
Ending Balance	$21,823	$3,540	$2,258	$26,712	$42,090	1189.1	157.6

Expenditure Summary By Type	**(1) 2010 Actual**	**(2) 2011 Amended Budget**	**(3) 2011 Actual 9/30/11**	**(4) 2011 Estimated Year-End**	**(5) 2012 Projected Budget**	**(6) % Chng From 2 to 5**	**(7) % Of Total**
300 Supplies	$4,649	$5,000	$4,495	$5,000	$5,000	100.0	2.1
400 Other Services and Charges	190,000	220,000	197,092	220,000	220,000	100.0	93.2
900 Interfund Payment for Services	9,989	11,451	8,589	11,451	10,962	95.7	4.7
Total Expenditures	$204,638	$236,451	$210,176	$236,451	$235,962	99.8	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. As mentioned previously, a new contract for these services will be going out for bids in early 2012.

Service Unit 320 – Economic Dev	**(1) 2010 Actual**	**(2) 2011 Amended Budget**	**(3) 2011 Actual 9/30/11**	**(4) 2011 Estimated Year-End**	**(5) 2012 Projected Budget**	**(6) % Chng From 2 to 5**	**(7) % Chng From 4 to 5**
Expenses							
410 Professional Services	$160,000	$190,000	$174,000	$189,883	$190,000	100.0	100.1
490 Miscellaneous	0	0	117	117	0	*	0.0
Total Expenditures – Service Unit 320	$160,000	$190,000	$174,117	$190,000	$190,000	100.0	100.0
Revenues							
360 Miscellaneous Revenues	$168,734	$200,000	$175,103	$190,000	$200,000	100.0	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.

Service Unit 323 – Parking Facilities	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
310 Office And Operating Supplies	$4,649	$5,000	$4,495	$5,000	$5,000	100.0	100.0
410 Professional Services	30,000	30,000	22,500	30,000	30,000	100.0	100.0
Total Expenditures – Service Unit 323	$34,649	$35,000	$26,995	$35,000	$35,000	100.0	100.0
Revenues							
350 Fines And Forfeits	$34,310	$12,000	$0	$30,000	$30,000	250.0	100.0
360 Miscellaneous Revenues	20,777	25,170	15,508	21,340	21,340	84.8	100.0
Total Revenues – Service Unit 323	$55,087	$37,170	$15,508	$51,340	$51,340	138.1	100.0

Service Unit 612 – Community Relations

This is the service unit's share of other department's administrative services charges.

Service Unit 612 – Community Rel	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
480 Repairs And Maintenance	$0	$0	$475	$0	$0	*	*
990 Interfund Administrative	9,989	11,451	8,589	11,451	10,962	95.7	95.7
Total Expenditures – Service Unit 612	$9,989	$11,451	$9,064	$11,451	$10,962	95.7	95.7

Service Unit 699 – General 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.

Service Unit 699 – General Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$2,640	$2,821	$21,823	$21,823	$26,712	947.0	122.4

CBD BUSINESS AND CAPITAL IMPROVMENT – 321

Interim City Manager ***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, and Front Street from Yakima Avenue to "A" Street, 2nd, 3rd, and 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	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2011	2011	2011	2012	% Chng	% Chng
	2010	Amended	Actual	Estimated	Projected	From	From
Expenditure Summary By Service Unit	Actual	Budget	9/30/11	Year-End	Budget	2 to 5	4 to 5
321 Commercial Area Development	$1,048,433	$132,264	$89,800	$112,255	$132,277	100.0	117.8
Revenue Summary By Service Unit							
323 Parking Facilities	$42,671	$37,000	$30,770	$39,200	$39,200	106.0	100.0
699 General Revenues	965,802	0	(80,345)	94,000	0	*	0.0
Total Revenues	$1,008,473	$37,000	(49,575)	$133,200	$39,200	106.0	29.4
Fund Balance							
Beginning Balance	$431,954	$336,602	$391,994	$391,994	$412,939	122.7	105.3
Revenues Less Expenditures	(39,960)	(95,264)	(139,375)	20,945	(93,077)	97.7	(444.4)
Ending Balance	$391,994	$241,339	$252,619	$412,939	$319,862	132.5	77.5

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
300 Supplies	$5,171	$1,000	$3,004	$3,004	$1,000	100.0	0.8
400 Other Services and Charges	57,653	81,159	48,738	71,159	131,172	161.6	99.2
500 Intergov't Svcs / Other Interfund	110	105	73	105	105	100.0	0.1
600 Capital Outlays	985,499	50,000	37,985	37,987	0	0.0	0.0
Total Expenditures	$1,048,433	$132,264	$89,800	$112,255	$132,277	100.0	100.0

EXPLANATORY NARRATIVE

Service Unit 321 – Commercial Area Development

This service unit is for the development and ongoing implementation of capital funding programs designed to benefit the Yakima Central Business District.

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 480 Repairs and Maintenance – This budget is for the maintenance and safety ambassador contract with the Committee for Downtown Yakima.

Account 490 Miscellaneous – Used in the marketing of the core downtown area.

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 2011. 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 2012 in this account.

Service Unit 321 – Comm. Area De	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 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	$0	$1,000	100.0	*
350 Small Tools And Equipment	5,171	0	3,004	3,004	0	*	0.0
Total	5,171	1,000	3,004	3,004	1,000	100.0	33.3
400 Other Services and Charges							
410 Professional Services	7,653	25,000	11,238	15,000	75,000	300.0	500.0
420 Communications	0	259	0	259	272	105.0	105.0
430 Transportation / Training	0	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	57,653	81,159	48,738	71,159	131,172	161.6	184.3
530 State / County Taxes & Assess	110	105	73	105	105	100.0	100.0
600 Capital Outlays							
640 Machinery And Equipment	8,786	0	3,240	3,240	0	*	0.0
650 Construction Projects	976,713	50,000	34,745	34,747	0	0.0	0.0
Total	985,499	50,000	37,985	37,987	0	0.0	0.0
Total Expenditures – Service Unit 321	$1,048,433	$132,264	$89,800	$112,255	$132,277	100.0	117.8

Service Unit 323 – Parking Facilities

These funds are generated from monthly contracted parking in City owned downtown parking lots in the CBD.

Service Unit 323 – Parking Facilities	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
360 Miscellaneous Revenues	$42,671	$37,000	$30,770	$39,200	$39,200	106.0	100.0

Service Unit 699 – General Revenues

Resources to fund this program will come from the unencumbered balance and parking lot revenue.

Service Unit 699 – General Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$431,954	$336,602	$391,994	$391,994	$412,939	122.7	105.3
330 Intergovernmental Revenues	965,802	0	-80,345	94,000	0	*	0.0
Total Revenues – Service Unit 699	$1,397,756	$336,602	$311,649	$485,994	$412,939	122.7	85.0

TROLLEY – 162

Interim City Manager ***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) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
326 Trolley	$150,422	$135,277	$27,711	$99,940	$11,368	8.4	11.4
Revenue Summary By Service Unit							
699 General Revenues	$150,038	$135,598	$12,241	$111,565	$1,576	1.2	1.4
Fund Balance							
Beginning Balance	$4,935	$5,303	$4,551	$4,551	$16,176	305.0	355.4
Revenues Less Expenditures	(384)	321	(15,470)	11,625	(9,792)	(3051.1)	(84.2)
Ending Balance	$4,551	$5,624	($10,919)	$16,176	$6,384	113.5	39.5

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
400 Other Services and Charges	$717	$1,165	$812	$1,165	$11,368	975.8	100.0
600 Capital Outlays	149,704	134,112	26,899	98,775	0	0.0	0.0
Total Expenditures	$150,422	$135,277	$27,711	$99,940	$11,368	8.4	100.0

EXPLANATORY NARRATIVE

Service Unit 326 – Trolley

This service unit is used for improvements of the historic Yakima Valley Transport System (YVTS).

Account 410 Professional Services – In the past, funds were budgeted in this line item for professional services such as security at the Trolley barn.

Account 650 Capital Expenditures – In 2011, this account included expenditures for the Trolley Enhancement project, which is being paid for by a Department of Transportation grant. This project was scheduled to be completed in late 2011. A few of the grant funds remain to be used in 2012.

Service Unit 326 – Trolley	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
400 Other Services and Charges							
410 Professional Services	$0	$0	$203	$0	$0	*	*
420 Communications	508	477	404	477	676	141.8	141.8
470 Public Utility Services	209	688	205	688	692	100.6	100.6
480 Repairs & Maintenance	0	0	0	0	10,000	*	*
Total	717	1,165	812	1,165	11,368	975.8	975.8
650 Construction Projects	149,704	134,112	26,899	98,775	0	0.0	0.0
Total Expenditures – Service Unit 326	$150,422	$135,277	$27,711	$99,940	$11,368	8.4	11.4

Service Unit 699 – General Revenue

Revenues budgeted consist of interest and telecommunications lease revenues.

Service Unit 699 – General Revenue	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$4,935	$5,303	$4,551	$4,551	$16,176	305.0	355.4
330 Intergovernmental Revenues	148,498	134,112	-549	98,775	0	0.0	0.0
360 Miscellaneous Revenues	1,540	1,486	12,790	12,790	1,576	106.1	12.3
Total Revenues – Service Unit 699	$154,973	$140,901	$16,792	$116,116	$17,752	12.6	15.3

NORTH FRONT STREET PARKING AND BUSINESS IMPROVEMENT AREA (PBIA) – 163

Interim City Manager ***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. Eighteen businesses were assessed through the PBIA in 2011.

The North Front Street Association has begun the process and plans to reform the PBIA prior the expiration of the current PBIA at the end of 2011.

The service units in this division are:

Service Unit 321 – Commercial Area Development
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 163 Front Street Bus Imp Area	(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	9/30/11	Year-End	Budget	2 to 5	4 to 5
321 Commercial Area Development	$3,248	$5,000	$1,500	$5,000	$5,000	100.0	100.0
Revenue Summary By Service Unit							
321 Commercial Area Development	$2,418	$3,500	$2,562	$3,500	$3,500	100.0	100.0
699 General Revenues	35	35	0	35	35	100.0	100.0
Total Revenues	$2,453	$3,535	$2,562	$3,535	$3,535	100.0	100.0
Fund Balance							
Beginning Balance	$8,413	$6,948	$7,618	$7,618	$6,153	88.6	80.8
Revenues Less Expenditures	(796)	(1,465)	1,062	(1,465)	(1,465)	100.0	100.0
Ending Balance	$7,618	$5,483	$8,680	$6,153	$4,688	85.5	76.2

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2010	2010	2010	2011	% Chng	%
	2009	Amended	Actual	Estimated	Projected	From	Of
Expenditure Summary By Type	Actual	Budget	9/30/11	Year-End	Budget	2 to 5	Total
400 Other Services and Charges	$3,248	$5,000	$1,500	$5,000	$5,000	100.0	100.0

EXPLANATORY NARRATIVE

Service Unit 321 – Commercial Area Development

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. 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 321 – Comm. Area Dev.	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/11	(4) 2010 Estimated Year-End	(5) 2011 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
490 Miscellaneous	$3,248	$5,000	$1,500	$5,000	$5,000	100.0	100.0
Revenues							
360 Miscellaneous Revenues	$2,418	$3,500	$2,562	$3,500	$3,500	100.0	100.0

Service Unit 699 – General Revenue

Revenue in this fund consists of interest earnings.

Service Unit 699 – General Revenue	(1) 2009 Actual	(2) 2010 Amended Budget	(3) 2010 Actual 9/30/2011	(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	$8,413	$6,948	$7,618	$7,618	$6,153	88.6	80.8
360 Miscellaneous Revenues	35	35	0	35	35	100.0	100.0
Total Revenues – Service Unit 699	$8,448	$6,983	$7,618	$7,653	$6,188	88.6	80.9

YAKIMA CONVENTION CENTER – 170

Interim City Manager	***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 2012 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	2010 Actual	2011 Amended Budget	2012 Proposed Budget
Future Days Booked	628	575	600
Event Days Held	488	525	550
Revenue			
Yakima Center	$680,265	$724,300	$759,250
General Revenue	545,200	545,200	545,200
Operating Transfer from PFD	150,000	115,000	139,000
Total Revenue	$1,375,465	$1,384,500	$1,443,450

BUDGET SUMMARY

Dept 170 Tourist Promotion Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
324 Tourist Promotion	$357,325	$310,024	$231,452	$310,025	$320,025	103.2	103.2
325 Yakima Center Management	1,084,719	1,105,124	813,292	1,090,124	1,127,348	102.0	103.4
Total Expenditures	$1,442,044	$1,415,148	$1,044,744	$1,400,149	$1,447,373	102.3	103.4
Revenue Summary By Service Unit							
325 Yakima Center Management	$680,147	$699,200	$578,803	$724,200	$759,200	108.6	104.8
645 Interfund Distribution	150,000	115,000	57,500	115,000	139,000	120.9	120.9
699 General Revenues	545,318	545,300	386,500	545,300	545,250	100.0	100.0
Total Revenues	$1,375,465	$1,359,500	$1,022,804	$1,384,500	$1,443,450	106.2	104.3
Fund Balance							
Beginning Balance	$245,143	$178,688	$178,564	$178,564	$162,915	91.2	91.2
Revenues Less Expenditures	(66,579)	(55,648)	(21,941)	(15,649)	(3,923)	7.1	25.1
Ending Balance	$178,564	$123,040	$156,624	$162,915	$158,993	129.2	97.6

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
300 Supplies	$67,133	$60,000	$47,166	$60,000	$65,000	108.3	4.5
400 Other Services and Charges	1,269,644	1,250,962	921,870	1,235,962	1,281,068	102.4	88.5
700 Debt Service	10,833	10,951	0	10,952	10,952	100.0	0.8
900 Interfund Payment for Services	94,434	93,235	75,709	93,235	90,353	96.9	6.2
Total Expenditures	$1,442,044	$1,415,148	$1,044,744	$1,400,149	$1,447,373	102.3	100.0

EXPLANATORY NARRATIVE

Service Unit 324 – Tourist Promotion

This account is for sales and marketing in the various markets that affect the Tourist Promotion 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.

Account 410 Professional Services – The following chart details the components of this account:

	2010 Actual	2011 Amended Budget	2012 Proposed Budget
Visitors and Convention Bureau promotes convention and tourist activities for the City of Yakima. (410)[1]	$180,000	$165,000	$175,000
Sports Commission promotes Yakima's ability to host sporting events and sports related conventions. (410)	58,073	55,073	55,073
Promotion (441)	4,419	5,000	5,000
Marketing (444)	9,000	9,000	9,000
Debt Service (780 & 830)	10,833	10,952	10,952
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). (41G)	95,000	65,000	65,000
Total Account 410	$357,325	$310,025	$320,025

(1) 2012 Policy Issue for Professional Services – increase of $10,000.

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.

Service Unit 324 – Tourist Promotion	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
400 Other Services and Charges							
410 Professional Services	$333,073	$285,073	$220,055	$285,073	$295,073	103.5	103.5
440 Advertising	13,420	14,000	11,397	14,000	14,000	100.0	100.0
Total	346,493	299,073	231,452	299,073	309,073	103.3	103.3
780 Intergovernmental Loans	10,714	10,714	0	10,715	10,715	100.0	100.0
830 Debt Service – External Ltd – Int.	118	237	0	237	237	100.0	100.0
Total Expenditures – Service Unit 324	$357,325	$310,024	$231,452	$310,025	$320,025	103.2	103.2

Service Unit 325 – Yakima Center Management

This service unit plans, directs, administers and oversees the operations of the center.

Account 410 Professional Services – This account covers the cost for contracting security guards. Security is a mandatory service provided at the Convention Center. This account also covers management fees to the Bureau, and all payroll fees for the Convention Center staff. The Convention Center staffing expenses includes salaries, taxes, L&I and insurance costs. For 2012, there is a policy issue for a Management Fee increase of $14,650 which will help cover increased staffing costs.

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. In 2011 the Internet was substantially upgraded. Cost for this service has risen along with the upgrade. This is an absolute necessity in our industry and is expected from all planners and attendees.

Account 470 Public Utility Services – The following chart indicates the actual 2010 utility charges, as well as the 2011 year-end estimate and the proposed 2012 figures.

	2010 Actual	2011 Year-End Estimate	2012 Proposed Budget
Pacific Power	$95,690	$102,739	$105,000
Natural Gas	42,259	47,000	51,000
Water and Refuse	21,691	24,100	28,960
Total Utility Charges	$159,640	$173,839	$184,960

Service Unit 325 – Yakima Center Mgmt	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
310 Office and Operating Supplies	$67,133	$60,000	$47,166	$60,000	$65,000	108.3	108.3
400 Other Services and Charges							
410 Professional Services	674,779	690,350	503,902	674,350	690,000	100.0	102.3
420 Communications	15,980	18,000	11,699	16,000	16,835	93.5	105.2
430 Transportation / Training	329	1,000	0	500	1,000	100.0	200.0
440 Advertising	6,807	5,000	6,199	9,000	10,000	200.0	111.1
450 Operating Rentals and Leases	76	200	0	0	200	100.0	*
460 Insurance	16,688	17,000	13,968	15,000	17,000	100.0	113.3
470 Public Utility Services	159,641	175,339	118,628	173,839	184,960	105.5	106.4
480 Repairs and Maintenance	43,432	42,000	31,254	42,000	46,000	109.5	109.5
490 Miscellaneous	5,419	3,000	4,768	6,200	6,000	200.0	96.8
Total	923,151	951,889	690,418	936,889	971,995	102.1	103.8
900 Interfund Payment for Services							
960 Interfund Insurance Services	22,457	23,131	23,131	23,131	25,444	110.0	110.0
990 Interfund Administrative	71,977	70,104	52,578	70,104	64,909	92.6	92.6
Total	94,434	93,235	75,709	93,235	90,353	96.9	96.9
Total Expenditures – Service Unit 325	$1,084,719	$1,105,124	$813,292	$1,090,124	$1,127,348	102.0	103.4

Service Unit 325, 645 and 699 – Revenues

The following table details Yakima Center resources from 2010 through the 2012 proposed budget:

Yakima Center Revenue	2010 Actual	2011 Year-end Estimates	2012 Proposed Budget
Service Unit 325			
Equipment Rentals	$57,788	$55,000	$60,000
Space Rent	330,470	375,000	385,000
Office Rent	1,200	1,200	1,200
Food Service	268,253	260,000	280,000
Tenant Insurance	2,550	3,000	3,000
Miscellaneous Revenue	19,886	30,000	30,000
Total Revenue SU 325	680,147	724,200	759,200
Service Unit 645			
Public Facilities Transfer	150,000	115,000	139,000
Service Unit 699			
Beginning Fund Balance	245,143	178,564	162,915
Hotel / Motel Tax	545,200	545,200	545,200
Interest From Investments	118	100	50
Total Revenue SU 699	790,461	723,864	708,165
Total Revenue	$1,620,608	$1,563,064	$1,606,365

Service Unit 325, 645 & 699 – Rev.	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues – Service Unit 325							
360 Revenues	$680,147	$699,200	$578,803	$724,200	$759,200	108.6	104.8
Revenues – Service Unit 645							
390 Other Financing Sources	$150,000	$115,000	$57,500	$115,000	$139,000	120.9	120.9
Revenues – Service Unit 699							
270 Beginning Balance	$245,143	$178,688	$178,564	$178,564	$162,915	91.2	91.2
310 Taxes	545,200	545,200	386,492	545,200	545,200	100.0	100.0
360 Miscellaneous Revenues	118	100	9	100	50	50.0	50.0
Total Revenues – Service Unit 699	$790,461	$723,988	$565,065	$723,864	$708,165	97.8	97.8

TOURISM PROMOTION AREA – 173

Interim City Manager ***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) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
324 Tourist Promotion	$388,980	$403,205	$272,903	$378,205	$586,000	145.3	154.9
Revenue Summary By Service Unit							
324 Tourist Promotion	$388,980	$353,205	$272,903	$378,205	$586,000	165.9	154.9
Fund Balance							
Beginning Balance	$414	$414	$414	$414	$414	100.0	100.0
Revenues Less Expenditures	0	(50,000)	0	0	0	0.0	*
Ending Balance	$414	(49,586)	$414	$414	$414	(0.8)	100.0

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
400 Other Services and Charges	$388,980	$403,205	$272,903	$378,205	$586,000	145.3	100.0

EXPLANATORY NARRATIVE

Service Unit 324 – Tourist Promotion

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 2012:

Travel Trade Shows	$9,000
Marketing, FAM Tours	137,000
Visitor Guide Distribution	10,700
Administrative	35,000
Sports / Conf. Dev / WIAA	43,000
Payroll Expenses (1)	289,600
Convention / Group Sales Marketing	33,700
P.R. Campaign	28,000
Total	**$586,000**

(1) These are sales positions necessary to bring and service conventions, sporting groups, motor coach tours, etc. to all event facilities and attractions in Yakima.

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 2012 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.

Revenues are generated by an assessment of guests staying at hotels/motels within the TPA.

Service Unit 324 – Tourist Promotion	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
410 Professional Services	$388,980	$403,205	$272,903	$378,205	$586,000	145.3	154.9
Revenues							
310 Taxes	$388,980	$353,205	$272,903	$378,205	$586,000	165.9	154.9

Service Unit 699 – General Revenues

General Revenue for the Tourist Promotion Area fund is the balance carried forward from year to year. This is maintained at $414.

	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$414	$414	$414	$414	$414	100.0	100.0

YAKIMA CONVENTION CENTER CAPITAL – 370

Interim City Manager ***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 the Public Facilities District State Sales Tax credit. The Public Facilities Board, in preparation for the next four to five years of capital expenditures, is increasing the transfer of funds in 2012 to ensure adequate funding is available for future scheduled projects.

Maintaining a building of this importance to the City and the Valley is critical for its future success. Therefore, it behooves us to plan ahead.

The service units in this division are:

Service Unit 328 – Capital Improvement
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 370 Convention Center Cap	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2011	2011	2011	2012	% Chng	% Chng
	2010	Amended	Actual	Estimated	Projected	From	From
Expenditure Summary By Service Unit	Actual	Budget	9/30/11	Year-End	Budget	2 to 5	4 to 5
328 Capital Improvement	$574,541	$525,143	$344,621	$525,143	$150,000	28.6	28.6
Revenue Summary By Service Unit							
699 General Revenues	$464,377	$429,558	$205,818	$429,558	$226,500	52.7	52.7
Fund Balance							
Beginning Balance	$487,629	$330,695	$377,465	$377,465	$281,879	85.2	74.7
Revenues Less Expenditures	(110,164)	(95,586)	(138,803)	(95,586)	76,500	(80.0)	(80.0)
Ending Balance	$377,465	$235,109	$238,662	$281,879	$358,379	152.4	127.1

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
300 Supplies	$219,146	$182,729	$86,350	$182,729	$120,000	65.7	80.0
400 Other Services and Charges	348,782	342,414	258,271	342,414	30,000	8.8	20.0
600 Capital Outlays	6,614	0	0	0	0	*	0.0
Total Expenditures	$574,541	$525,143	$344,621	$525,143	$150,000	28.6	100.0

EXPLANATORY NARRATIVE

Service Unit 328 – Capital Improvement

This service unit funds tables, chairs and other equipment as needed. Upgrades including new carpeting, plus roofing, lighting, sound, restroom and HVAC upgrades were completed in 2011, therefore this account will have minimal activity in 2012.

Service Unit 328 – Capital Impr.	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
350 Small Tools and Equipment	$219,146	$182,729	$86,350	$182,729	$120,000	65.7	65.7
400 Other Services and Charges							
410 Professional Services	6,170	75,000	331	75,000	5,000	6.7	6.7
480 Repairs and Maintenance	342,612	267,414	257,940	267,414	25,000	9.4	9.4
Total	348,782	342,414	258,271	342,414	30,000	8.8	8.8
640 Machinery & Equipment	6,614	0	0	0	0	*	*
Total Expenditures – Service Unit 328	$574,541	$525,143	$344,621	$525,143	$150,000	28.6	28.6

Service Unit 699 – General Revenues

Hotel / Motel tax revenue and the Public Facility District generate the revenue for this account.

Service Unit 699 – General Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$487,629	$330,695	$377,465	$377,465	$281,879	85.2	74.7
310 Taxes	151,935	120,000	90,000	120,000	120,000	100.0	100.0
330 Intergovernmental Revenues	258,942	304,058	113,318	304,058	0	0.0	0.0
360 Miscellaneous Revenues	500	500	0	500	500	100.0	100.0
390 Other Financing Sources	53,000	5,000	2,500	5,000	106,000	2120.0	2120.0
Total Revenues – Service Unit 699	$952,006	$760,253	$583,282	$807,022	$508,379	66.9	63.0

CAPITOL THEATRE – 171

Interim City Manager ***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. The Capitol Theatre Committee procured a $500,000 appropriation from the State of Washington in 2003 and another $450,000 appropriation from the Federal Government in 2004. Both were designated for capital improvements. The bulk of the State's appropriation went to replacing the HVAC chiller unit and expanded women's restroom facilities (by removing the administrative offices previously located in the basement level of the Theatre).

The Federal grant was used to paint the outside of the Theatre (especially the signs), upgrade theatre equipment and production capabilities, and upgrade facility lighting.

In addition, the City allocated $250,000 from the Capitol Theatre Depreciation Reserve to replace the roof. In 2010, the Production Center was constructed. This expansion to the back of the Theatre facilitates larger productions and includes a 500 seat black box theatre, now known as the 4th Street Theatre. These facility upgrades are accounted for in the 322 Capitol Theatre Construction fund.

Top priorities for 2012 are CTC's continuing maintenance of the newly-expanded facility and its equipment while working within 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. Accordingly, the CTC is requesting an increase in the management fee of $58,000 for 2012 (see budgeted policy issue for more information).

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2011	2011	2011	2012	% Chng	% Chng
	2010	Amended	Actual	Estimated	Projected	From	From
Expenditure Summary By Service Unit	Actual	Budget	9/30/11	Year-End	Budget	2 to 5	4 to 5
433 Performing Arts Facility	$199,949	$200,727	$157,227	$200,727	$261,400	130.2	130.2
638 Capital Improvement	84,800	84,800	59,658	84,800	84,800	100.0	100.0
Total Expenditures	$284,749	$285,527	$216,885	$285,527	$346,200	121.3	121.3
Revenue Summary By Service Unit							
645 Interfund Distribution	$0	$6,000	$3,000	$6,000	$55,000	916.7	916.7
648 Capitol Theatre Ins. Reserve	71,927	71,927	53,945	71,927	71,927	100.0	100.0
699 General Revenues	198,895	202,250	143,875	192,250	197,250	97.5	102.6
Total Revenues	$270,822	$280,177	$200,821	$270,177	$324,177	115.7	120.0
Fund Balance							
Beginning Balance	$128,804	$118,232	$114,877	$114,877	$99,527	84.2	86.6
Revenues Less Expenditures	(13,927)	(5,350)	(16,065)	(15,350)	(22,023)	411.6	143.5
Ending Balance	$114,877	$112,882	$98,813	$99,527	$77,504	68.7	77.9

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2011	2011	2011	2012	% Chng	%
	2010	Amended	Actual	Estimated	Projected	From	Of
Expenditure Summary By Type	Actual	Budget	9/30/11	Year-End	Budget	2 to 5	Total
300 Supplies	$23,400	$23,400	$20,079	$23,400	$23,400	100.0	6.8
400 Other Services and Charges	235,400	235,400	170,079	235,400	293,400	124.6	84.8
900 Interfund Payment for Services	25,949	26,727	26,727	26,727	29,400	110.0	8.5
Total Expenditures	$284,749	$285,527	$216,885	$285,527	$346,200	121.3	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 plus a transfer from the Public Facilities District-Capitol Theatre Fund (Fund 174) funds the management fee and the insurance charge in Service Unit 641.

Account 410 Professional Services – This includes the City portion of the management fee and includes repair and maintenance costs as noted above.

Service Unit 433 – Perf. Arts Facility	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
410 Professional Services	$174,000	$174,000	$130,500	$174,000	$232,000	133.3	133.3
960 Interfund Insurance Services	25,949	26,727	26,727	26,727	29,400	110.0	110.0
Total Expenditures – Service Unit 433	$199,949	$200,727	$157,227	$200,727	$261,400	130.2	130.2

Service Unit 638 – Capital Improvements

The Capitol Theatre requests that the Depreciation Reserve Fund be utilized for items of major importance in maintaining an efficient and safe public facility operation. In 1983 the Council approved a policy issue establishing a Depreciation Reserve for the Theatre funded through a portion of the interest earnings from the Capitol Theatre Insurance Reserve Fund. The amount necessary to be transferred in 2012 to meet the depreciation schedule is $71,927.

Service Unit 638 – Capital Impr.	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
350 Small Tools and Equipment	$23,400	$23,400	$20,079	$23,400	$23,400	100.0	100.0
400 Other Services and Charges							
450 Operating Rentals and Leases	$36,218	$36,400	$22,253	$36,400	$36,400	100.0	100.0
470 Public Utility Services	160	0	258	260	260	*	100.0
480 Repairs and Maintenance	25,022	25,000	17,068	24,740	24,740	99.0	100.0
Total	61,400	61,400	39,579	61,400	61,400	100.0	100.0
Total Expenditures – Service Unit 638	$84,800	$84,800	$59,658	$84,800	$84,800	100.0	100.0

Service Units 645, 648 and 699 – Revenues

Revenues for the Capitol Theatre consist of a portion of Hotel/Motel Tax, a 1% Cable Utility Tax, a transfer from the Public Facilities District-Capitol Theatre fund and an operating transfer from the Capitol Theatre Reserve.

	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues – Service Unit 645							
390 Other Financing Sources	$0	$6,000	$3,000	$6,000	$55,000	916.7	916.7
Revenues – Service Unit 648							
390 Other Financing Sources	$71,927	$71,927	$53,945	$71,927	$71,927	100.0	100.0
Revenues – Service Unit 699							
270 Beginning Balance	$128,804	$118,232	$114,877	$114,877	$99,527	84.2	86.6
310 Taxes	198,645	202,000	143,875	192,000	197,000	97.5	102.6
360 Miscellaneous Revenues	250	250	0	250	250	100.0	100.0
Total Revenues – Service Unit 699	$327,699	$320,482	$258,753	$307,127	$296,777	92.6	96.6

CAPITOL THEATRE CONSTRUCTION – 322

Interim City Manager ***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 Const.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2011	2011	2011	2012	% Chng	% Chng
	2010	Amended	Actual	Estimated	Projected	From	From
Expenditure Summary By Service Unit	Actual	Budget	9/30/11	Year-End	Budget	2 to 5	4 to 5
638 Capital Improvement	$4,439,534	$65,045	$13,519	$65,000	$0	0.0	0.0
Revenue Summary By Service Unit							
638 Capital Improvement	$128,341	$0	$0	$0	$0	*	*
699 General Revenues	5,000	0	0	0	0	*	*
Total Revenues	$133,341	$0	$0	$0	$0	*	*
Fund Balance							
Beginning Balance	$4,430,420	$25,420	$124,227	$124,227	$59,227	233.0	47.7
Revenues Less Expenditures	(4,306,193)	(65,045)	(13,519)	(65,000)	0	0.0	0.0
Ending Balance	$124,227	($39,625)	$110,707	$59,227	$59,227	(149.5)	100.0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2011	2011	2011	2012	% Chng	%
	2010	Amended	Actual	Estimated	Projected	From	Of
Expenditure Summary By Type	Actual	Budget	9/30/11	Year-End	Budget	2 to 5	Total
400 Other Services and Charges	$104,579	$0	$0	$0	$0	*	*
600 Capital Outlays	4,334,955	65,045	13,519	65,000	0	0.0	*
Total Expenditures	$4,439,534	$65,045	$13,519	$65,000	$0	0.0	0.0

EXPLANATORY NARRATIVE

Service Unit 638 – Capital Improvement

In 2009, a budgeted policy issue was approved by the City Council for an expansion to the Capitol Theatre. The expansion included a new Production Center (attached to the back of the Theatre) which was completed in 2010 and a Pavilion (a support annex and administrative office on the corner of Yakima Avenue and 3rd Street) which will be completed when additional funding sources become available.

During 2008, expansion activities began with the relocation of the utilities in back of the Theatre, as well as work on the construction design for both the Production Center and the Pavilion.

In 2009, designs were finalized and approved for the Production Center, at a total project cost of $6.6 million, higher than originally projected. Higher construction costs, coupled with a reduction in fundraising revenues due to current economic conditions, led to the decision to begin construction of the Production Center only in 2009, and wait until economic conditions improve and additional funding sources become available to construct the Pavilion. In August 2009, the City issued approximately $7 million of general obligation bonds, which is being repaid by a 25 year revenue stream of Public Facilities Sales Tax credit collections dedicated to the Capitol Theatre project. The sales tax credit collections commenced in 2008 and provided approximately $390,000 in the first year, which paid for the relocation of utilities in preparation for the Production Center project. The remaining 24 years of sales tax credit collections will provide debt service on the bonds.

Ground breaking for the Production Center was held on September 8, 2009. Construction was substantially completed by the end of 2010.

Account 410 Professional Services – Funds are typically budgeted in this line item for professional services, however no funds are budgeted for 2012 as the Production Center project is complete.

Account 650 Construction Projects – This account has been used to account for projects such as the recently completed Production Center.

Revenues for Service Unit 638 typically come from Public Facilities Sales Tax Credit collections (the projected excess of collections after debt service is paid on the bonds). The majority of the Public Facilities Sales Tax Credit collections is used to pay debt service on the bonds and is accounted for in Fund 174 – Public Facilities District – Capitol Theatre. For 2012, since there are no capital projects planned, any excess sales tax collections are being transferred to the Capitol Theatre Operating Fund (Fund 171).

Service Unit 638 – Capital Impr.	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
410 Professional Services	$104,579	$0	$0	$0	$0	*	*
650 Construction Projects	4,334,955	65,045	13,519	65,000	0	0.0	0.0
Total Expenditures – Service Unit 638	$4,439,534	$65,045	$13,519	$65,000	$0	0.0	0.0
Revenues							
360 Miscellaneous Revenues	$106,341	$0	$0	$0	$0	*	*
390 Other Financing Sources	22,000	0	0	0	0	*	*
Total Revenues – Service Unit 638	$128,341	$0	$0	$0	$0	*	*

Service Unit 699 – General Revenue

Revenue consists of the remaining fund balance - no new revenue is projected for 2012.

Service Unit 699 – General Revenue	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$4,430,420	$25,420	$124,227	$124,227	$59,227	233.0	47.7
360 Miscellaneous Revenues	5,000	0	0	0	0	*	*
Total Revenues – Service Unit 638	$4,435,420	$25,420	$124,227	$124,227	$59,227	233.0	47.7

ENGINEERING – 041

GENERAL FUND

Interim City Manager ***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 but not limited to, Arterial Street 142, Transportation Improvement 143, Yakima Revenue Development Area 323, REET 1 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	2010 Actual	2011 Amended Budget	2012 Proposed Budget
1271	City Engineer	1.00	1.00	1.00
3115	Project Engineer (1)	1.00	0.00	0.00
3120	Design Engineer(1)	2.00	3.00	3.00
3130	Development Engineer(2)	1.00	0.00	0.00
4141	Construction Inspector(3)	2.00	2.00	1.00
8701	Street Inspector	1.00	1.00	1.00
10601	Engineering Contracts Specialist	1.00	1.00	1.00
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)		**13.00**	**12.00**	**11.00**

(1) One vacant project engineer position eliminated, one design engineer position added in 2010.
(2) Development Engineer position eliminated in 2011 budget.
(3) Construction Inspector position eliminated in 2012 budget.
(4) 4.93 FTE's are funded by Stormwater (441), Wastewater (473), Water (474), and / or Irrigation (475). This is the same as 2011.

BUDGET SUMMARY

Dept 041 Engineering Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
528 Capital Improvements	$954,014	$757,250	$537,424	$748,588	$702,274	92.7	93.8

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$702,486	$543,763	$381,340	$523,791	$483,562	88.9	68.9
200 Personnel Benefits	197,252	155,679	114,657	157,621	153,471	98.6	21.9
Sub-Total Salaries and Benefits	899,738	699,442	495,997	681,413	637,033	91.1	90.7
300 Supplies	14,104	15,500	13,150	17,268	19,000	122.6	2.7
400 Other Services and Charges	18,591	22,521	11,218	30,121	23,087	102.5	3.3
900 Interfund Payment for Services	21,580	19,787	17,060	19,787	23,154	117.0	3.3
Total Expenditures	$954,014	$757,250	$537,424	$748,588	$702,274	92.7	100.0

EXPLANATORY NARRATIVE

Service Unit 528 – Capital Improvement

Work planned for 2012 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 2012 Engineering Division budget will be expended in this service unit.

Account 120 Overtime – A minimum amount is budgeted for overtime. Overtime may be required for coverage by inspectors when various contractors on several different projects are working different hours.

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. Annual license fees for professional software and software upgrades are also paid from this line.

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 $40,000 in 2012.

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, estimated to be $550,000 in 2012, the same as in 2011, also goes directly to the General Fund.

Service Unit 528 – Capital Impr.	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$679,764	$542,641	$381,299	$522,741	$482,497	88.9	92.3
120 Overtime	453	1,000	0	1,000	1,000	100.0	100.0
130 Special Pay	122	122	40	50	65	52.9	129.6
140 Retirement / Term Cashout	22,147	0	0	0	0	*	*
Total	702,486	543,763	381,340	523,791	483,562	88.9	92.3

200 Personnel Benefits	197,252	155,679	114,657	157,621	153,471	98.6	97.4
300 Supplies							
310 Office and Operating Supplies	6,567	8,000	5,952	8,000	9,000	112.5	112.5
320 Fuel Consumed	7,234	6,500	6,655	8,268	9,000	138.5	108.9
350 Small Tools and Equipment	303	1,000	544	1,000	1,000	100.0	100.0
Total	14,104	15,500	13,150	17,268	19,000	122.6	110.0
400 Other Services and Charges							
410 Professional Services	0	5,000	327	10,000	3,000	60.0	30.0
420 Communications	10,691	10,721	7,498	10,221	10,187	95.0	99.7
430 Transportation / Training	2,110	1,000	566	1,000	1,000	100.0	100.0
440 Advertising	0	100	0	100	100	100.0	100.0
470 Public Utility Services	37	0	(502)	100	100	*	100.0
480 Repairs And Maintenance	2,171	1,000	0	1,000	1,000	100.0	100.0
490 Miscellaneous	3,582	4,700	3,329	7,700	7,700	163.8	100.0
Total	18,591	22,521	11,218	30,121	23,087	102.5	76.7
900 Interfund Payment for Services							
950 Interfund Opt Rental and Leases	12,083	10,005	7,278	10,005	12,394	123.9	123.9
960 Interfund Insurance Services	9,497	9,782	9,782	9,782	10,760	110.0	110.0
Total	21,580	19,787	17,060	19,787	23,154	117.0	117.0
Total Expenditures – Service Unit 528	$954,014	$757,250	$537,424	$748,588	$702,274	92.7	93.8
Revenues							
330 Intergovernmental Revenues	$1,041	$0	$0	$0	$0	*	*
340 Charges for Goods and Services	741,022	602,700	535,098	636,200	621,200	103.1	97.6
Total Revenues – Service Unit 528	$742,063	$602,700	$535,098	$636,200	$621,200	103.1	97.6

ARTERIAL STREET CAPITAL – 142

Interim City Manager ***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. 2012 projected .005 cent Gas Tax revenue for this fund is $606,000.

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2011	2011	2011	2012	% Chng	% Chng
	2010	Amended	Actual	Estimated	Projected	From	From
Expenditure Summary By Service Unit	Actual	Budget	9/30/11	Year-End	Budget	2 to 5	4 to 5
528 Capital Improvements	$3,146,158	$4,527,364	$1,313,009	$2,937,970	$4,270,295	94.3	145.4
645 Interfund Distribution	237,183	284,183	284,183	284,183	284,183	100.0	100.0
Total Expenditures	$3,383,341	$4,811,547	$1,597,192	$3,222,153	$4,554,478	94.7	141.4
Revenue Summary By Service Unit							
528 Capital Improvements	$2,624,908	$4,120,495	$849,401	$2,856,160	$4,376,152	106.2	153.2
645 Interfund Distribution	71,682	327,095	57,199	72,095	57,199	17.5	79.3
699 General Revenues	7,000	4,000	0	4,000	4,000	100.0	100.0
Total Revenues	$2,703,591	$4,451,590	$906,600	$2,932,255	$4,437,351	99.7	151.3
Fund Balance							
Beginning Balance	$1,197,061	$236,811	$517,311	$517,311	$227,413	96.0	44.0
Revenues Less Expenditures	(679,750)	(359,957)	(690,592)	(289,898)	(117,127)	32.5	40.4
Ending Balance	$517,311	($123,146)	($173,282)	$227,413	$110,286	(89.6)	48.5

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
400 Other Services and Charges	$326	$5,000	$3,262	$5,000	$5,000	100.0	0.1
500 Intergov't Svcs / Other Interfund	237,183	284,183	284,183	284,183	284,183	100.0	6.2
600 Capital Outlays	2,808,255	4,344,208	1,133,177	2,754,602	4,143,400	95.4	91.0
700 Debt Service	337,577	178,156	176,569	178,368	121,895	68.4	2.7
Total Expenditures	$3,383,341	$4,811,547	$1,597,192	$3,222,153	$4,554,478	94.7	100.0

EXPLANATORY NARRATIVE

Service Unit – 528 Capital Improvements

Projects scheduled and budgeted for 2012 using this fund are:

Fund 142 Expenditures		2012 Projected
Construction Projects		
0000	Project Contingency	$105,000
1867	Annual Traffic Control Program	20,000
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)	49,900
2167	William O. Douglas Restoration and Trail heads	100,000
2301	Powerhouse-WOD Trail	200,000
2272	W. Nob Hill Blvd 49th to 64th	2,700,000
2301	Powerhouse-WOD Trail	950,000
Total Construction Projects		$4,148,400
Debt Service		
1493	Yak Ave/I-82 Bond Red (Op Transfer to Fund 283) (Mat Date Dec. 1, 2013)	$65,333
1526	Fair Avenue (Maturity Date July 1, 2015)	55,381
1907	Ahtanum Road (Maturity Date June 1, 2011)	221
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)	6,291
2249	Italstone 23rd Avenue-Ahtanum to Oak (Maturity Date June 1, 2013)	47,624
Total Debt Service		$406,078
Total Fund 142 Expenditures		$4,554,478

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as electrical or mechanical engineering, architecture, or surveying.

Service Unit – 528 Capital Impr.	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
410 Professional Services	$326	$5,000	$3,262	$5,000	$5,000	100.0	100.0
600 Capital Outlays							
610 Land	357,867	117,000	0	106,000	0	0.0	0.0
630 Improvements Other Than Bldg	473,996	313,300	15,739	103,615	100,000	31.9	96.5
650 Construction Projects	1,976,392	3,913,908	1,117,439	2,544,987	4,043,400	103.3	158.9
Total	2,808,255	4,344,208	1,133,177	2,754,602	4,143,400	95.4	150.4
780 Intergovernmental Loans	322,846	167,526	167,735	167,738	115,106	68.7	68.6
830 Debt Service – External Ltd – Int.	14,731	10,630	8,834	10,630	6,789	63.9	63.9
Total Expenditures – Service Unit 528	$3,146,158	$4,527,364	$1,313,009	$2,937,970	$4,270,295	94.3	145.4

Service Unit – 645 Interfund Distribution

Represents transfers from other funds.

Service Unit – 645 Interfund Dist.	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
550 Interfund Subsidies	$237,183	$284,183	$284,183	$284,183	$284,183	100.0	100.0

Service Units 528, 645 and 699 – Revenues

Revenues for these funds are detailed in the following charts.

Fund 142 Revenues		2012 Projected
1526	Utilities' Contribution to PWTF Loan	$57,199
1796	Engineering	500
1907	Special Assessment from SIED Loan Ahtanum	5,476
	Gas Tax	606,000
	Interest	4,000
2143	Nob Hill and Fair Avenue (Design)	43,175
2167	William O. Douglas Bridge Restoration and Trail heads	100,000
2189	Fiesta Foods	13,377
2249	Italstone	47,624
2272	W. Nob Hill Blvd 49th to 64th	2,410,000
2301	Powerhouse-WOD Trail	200,000
2311	64th Nob Hill to Tieton Dr.	950,000
Total Fund 142 Revenues		$4,437,351

Year	Expenses and Revenues	2012 Projected
2011	Balance Forward	$517,311
2011	Estimated Revenue	2,932,255
2011	Projected Expenditures	3,222,153
Balance at end of 2011		227,413
2012	Revenues	4,437,351
Total Estimated Resources		4,664,764
2012	Projected Expenditures	4,554,478
Balance at end of 2012		$110,286

Service Units 528, 645 & 699 –Rev.	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues – Service Unit 528							
330 Intergovernmental Revenues	$2,500,597	$3,639,517	$733,024	$2,248,157	$4,119,175	113.2	183.2
340 Charges for Good and Services	0	500	1,194	1,695	500	100.0	29.5
360 Miscellaneous Revenues	4,311	480,478	115,182	606,308	246,477	51.3	40.7
390 Other Financing Sources	120,000	0	0	0	10,000	*	*
Total Revenues – Service Unit 528	$2,624,908	$4,120,495	$849,401	$2,856,160	$4,376,152	106.2	153.2
Revenues – Service Unit 645							
380 Non-revenues	$57,199	$57,199	$57,199	$57,199	$57,199	100.0	100.0
390 Other Financing Sources	14,483	269,896	0	14,896	0	0.0	0.0
Total Revenues – Service Unit 645	$71,682	$327,095	$57,199	$72,095	$57,199	17.5	79.3
Revenues – Service Unite 699							
270 Beginning Balance	$57,199	$57,199	$57,199	$57,199	$57,199	100.0	100.0
360 Miscellaneous Revenues	14,483	269,896	0	14,896	0	0.0	0.0
Total Revenues – Service Unit 699	$71,682	$327,095	$57,199	$72,095	$57,199	17.5	79.3

PUBLIC WORKS TRUST FUND – 342

Interim City Manager ***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	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2011	2011	2011	2012	% Chng	% Chng
	2010	Amended	Actual	Estimated	Projected	From	From
Expenditure Summary By Service Unit	Actual	Budget	9/30/11	Year-End	Budget	2 to 5	4 to 5
528 Capital Improvements	$578,264	$297,869	$295,225	$343,285	$371,840	124.8	108.3
645 Interfund Distribution	332,541	446,542	307,542	332,542	346,542	77.6	104.2
Total Expenditures	$910,805	$744,411	$602,767	$675,827	$718,382	96.5	106.3
Revenue Summary By Service Unit							
348 Capital Improvement	$516,570	$500,000	$330,317	$380,000	$450,000	90.0	118.4
645 Interfund Distribution	75,000	75,000	75,000	75,000	95,906	127.9	127.9
699 General Revenues	13,000	3,000	0	3,000	3,000	100.0	100.0
Total Revenues	$604,570	$578,000	$405,317	$458,000	$548,906	95.0	119.9
Fund Balance							
Beginning Balance	$1,172,052	$844,773	$865,818	$865,818	$647,991	76.7	74.8
Revenues Less Expenditures	(306,235)	(166,411)	(197,450)	(217,827)	(169,476)	101.8	77.8
Ending Balance	$865,818	$678,362	$668,368	$647,991	$478,515	70.5	73.9

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
500 Intergov't Svcs/Other Interfund	$390,968	$504,967	$365,967	$390,967	$404,967	80.2	56.4
600 Capital Outlays	451,366	55,000	14,638	55,000	50,000	90.9	7.0
700 Debt Service	68,471	184,444	222,162	229,860	263,415	142.8	36.7
Total Expenditures	$910,805	$744,411	$602,767	$675,827	$718,382	96.5	100.0

EXPLANATORY NARRATIVE

Service Unit 528 – Capital Improvement

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 third payment is due April 30, 2012. In 2011-2012 the County will pay for additional sidewalk continuing the "Downtown Theme". This sidewalk shall extend from "A" to MLK on the East side of N. 1st St. The City will repay their allocation in five equal annual payments starting in 2013.

Project Number	Project	2012 Proposed Budget
2285	2nd and "A" Sidewalk Improvements	$58,425

Projects scheduled and budgeted for 2012 using 342 funds are:

Project Number	Project	2012 Proposed Budget
1783	2011 City Hall Renovation (Continuation)	$50,000

The obligations for loan repayments from this fund are:

Year	Project Number	Project	2012 Debt	Date of Maturity
2009	1818	Yakima Railroad Grade Separations	$167,509	7/1/29

Service Unit 528 – Capital Impr.	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
520 Intergovernment Agreements	$58,427	$58,425	$58,425	$58,425	$58,425	100.0	100.0
620 Buildings	451,366	55,000	14,638	55,000	50,000	90.9	90.9
780 Intergovernmental Loans	60,669	173,389	215,055	215,055	215,086	124.1	100.0
830 Debt Service – External LTD – Int.	7,802	11,055	7,107	14,805	48,329	437.2	326.4
Total Expenditures – Service Unit 528	$578,264	$297,869	$295,225	$343,285	$371,840	124.8	108.3

Service Unit 645 – Interfund Distribution

Revenues consist of interest and payments from other divisions. Current Interfund Distributions are as follows:

Year	Project Number	Project	2012 Debt	Date of Maturity
1989	0000	SunDome (operating transfer to General Fund)	$40,000	12/1/23

Interfund transfers scheduled and budgeted for 2012 using 342 funds are:

Project Number	Project	2012 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
Total Scheduled Interfund Distributions		$346,542

Service Unit 645 – Interfund Dist.	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
550 Interfund Subsidies	$332,541	$446,542	$307,542	$332,542	$346,542	77.6	104.2
Revenues							
380 Non-revenues	$24,375	$24,375	$24,375	$24,375	$0	0.0	0.0
390 Other Financing Sources	50,625	50,625	50,625	50,625	95,906	189.4	189.4
Total Revenues – Service Unit 645	$75,000	$75,000	$75,000	$75,000	$95,906	127.9	127.9

Service Units 348 and 699 – 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	2012 Proposed Budget
Local Real Estate Excise Tax	$450,000
Interest	3,000
Project 1818 Stormwater Loan	95,906
Total Anticipated Revenues	$548,906

Expenses and Revenues	2012 Projected
Balance Forward	$647,991
Estimated Revenue	548,906
Projected Expenditures	718,382
Balance at the end of 2012	$478,515

Service Units 348 and 699 – Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
310 Taxes	$516,570	$500,000	$330,317	$380,000	$450,000	90.0	118.4
Revenues							
270 Beginning Balance	$1,172,052	$844,773	$865,818	$865,818	$647,991	76.7	74.8
360 Miscellaneous Revenues	13,000	3,000	0	3,000	3,000	100.0	100.0
Total Revenues – Service Unit 699	$1,185,052	$847,773	$865,818	$868,818	$650,991	76.8	74.9

PUBLIC WORKS TRUST CONSTRUCTION FUND
REVENUES AND EXPENDITURES
2000 - 2010

	2000	2001	2002	2003
Revenues (1986 to 2005)				
Local Real Estate Excise Tax	$376,088	$366,997	$472,809	$645,074
Interest From Investments	5,896	2,620	1,510	990
Residual Equity Transfer(Water/Wastewater)	24,375	24,375	24,375	24,375
Operating Transfer(Street)	16,875	16,875	0	0
Operating Transfer(Irrigation)	33,750	33,750	16,875	16,875
Public Works Trust Loan	0	0	33,750	33,750
Interlocal Grant Yakima County - Purchasing	0	0	0	0
Total Revenues	$456,984	$444,617	$549,319	$721,064
Expenditures				
Debt Service (PWTF – 1818 Underpass: End Date 2031)	$0	$0	$0	$0
Debt Service (P0653 – Tieton Dr.: Maturity - 2006)	45,284	44,147	43,011	41,874
Debt Service (P1133 – Nob Hill Over Pass: Maturity - 2007)	11,101	10,998	10,895	10,792
Debt Service (P1355 – Fruitvale Canal Wasteway: Maturity - 2010)	8,194	8,003	7,812	7,620
Debt Service (P1367 – Resignalization: Maturity - 2010)	46,155	45,733	45,312	44,890
Debt Service (P1455 – Fruitvale Canal Phase II: Maturity - 2012)	81,600	79,779	77,959	76,139
Op Transfer – General Fund (SunDome Co. Bond: Maturity 2006 - 08)	40,000	40,000	40,000	40,000
Op Transfer – Debt Service Fund (1998 Street Bond: Maturity - 2008)	60,000	60,000	60,000	60,000
Op Transfer – Debt Service Fund (2007 Fire St. Bond: Maturity - 2022)	0	0	0	0
Op Transfer – Debt Service Fund (2008 3rd / Mead Ave : Maturity - 2019)	0	0	0	0
Project #1783 – City Hall Facility / Parking Improvement	242,816	85,077	34,521	28,928
Project #2118 – Miller Pool Demolition / Basketball Court	0	0	0	0
Project #2214 West Nob Hill Grind and Overlay	0	0	0	0
Project #2285 2nd St Sidewalk County	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 Ball Field 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	$535,150	$373,737	$319,510	$310,243
Balance Available	($78,166)	$70,880	$229,809	$410,821

PUBLIC WORKS TRUST CONSTRUCTION FUND
REVENUES AND EXPENDITURES
2000 - 2010

2004	2005	2006	2007	2008	2009	2010	Total
$706,670	$878,934	$894,037	$1,056,417	$755,841	$541,616	$516,570	$7,211,053
3,053	0	78,136	86,820	60,000	13,000	13,000	265,025
24,375	24,375	24,375	24,375	24,375	24,375	24,375	268,125
0	0	0	0	0	0	0	33,750
16,875	16,875	16,875	16,875	16,875	16,875	16,875	219,375
33,750	33,750	33,750	33,750	33,750	33,750	33,750	303,750
0	0	0	0	0	13,216	0	13,216
$784,723	$953,934	$1,047,173	$1,218,237	$890,841	$642,832	$604,570	$8,314,294
$0	$0	$0	$0	$0	$0	$5,072	$5,072
40,737	39,600	38,463	0	0	0	0	293,116
10,688	10,585	10,482	10,378	0	0	0	85,919
7,429	7,238	7,047	6,855	6,664	6,473	0	73,335
44,469	44,047	43,626	43,204	42,783	42,361	0	442,580
74,319	72,499	70,679	68,859	67,039	65,219	63,398	797,489
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	0	0	540,000
0	0	0	0	73,535	71,935	71,935	217,405
0	0	0	0	32,534	120,607	120,607	273,748
177,419	102,015	149,126	143,564	164,289	94,928	451,366	1,674,049
0	103,552	(28)	0	0	0	0	103,524
0	0	0	0	551,515	2,522	0	554,037
0	0	0	0	0	0	58,427	58,427
0	10,030	0	0	0	0	0	10,030
0	0	0	0	2,495	0	0	2,495
0	0	160,000	0	0	0	0	160,000
0	0	550,000	0	0	0	0	550,000
0	0	0	200,000	250,000	250,000	50,000	750,000
0	0	0	200,000	176,465	178,065	50,000	604,530
0	0	0	0	0	50,000	0	50,000
$455,061	$489,566	$1,129,395	$772,860	$1,467,319	$922,110	$910,805	$7,685,756
$329,662	$464,368	($82,222)	$445,377	($576,478)	($279,278)	(306,235)	$628,538

REET 2, CAPITAL FUND – 343

Interim City Manager ***Michael Morales***
City Engineer ***Doug Mayo, PE***

DEFINITION

Fund 343 is used to track capital improvement projects funded with the second ¼% 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	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2011	2011	2011	2012	% Chng	% Chng
	2010	Amended	Actual	Estimated	Projected	From	From
Expenditure Summary By Service Unit	Actual	Budget	9/30/11	Year-End	Budget	2 to 5	4 to 5
348 Capital Improvement	$491,820	$980,000	$676,495	$685,000	$250,000	25.5	36.5
528 Capital Improvements	2,407	0	0	0	0	*	*
645 Interfund Distribution	256,822	256,822	256,822	256,822	256,822	100.0	100.0
Total Expenditures	$751,048	$1,236,822	$933,317	$941,822	$506,822	41.0	53.8
Revenue Summary By Service Unit							
348 Capital Improvement	$516,570	$500,000	$330,317	$380,000	$450,000	90.0	118.4
699 General Revenues	5,000	2,000	0	2,000	2,000	100.0	100.0
Total Revenues	$521,570	$502,000	$330,317	$382,000	$452,000	90.0	118.3
Fund Balance							
Beginning Balance	$1,069,426	$837,604	$839,948	$839,948	$280,126	33.4	33.4
Revenues Less Expenditures	(229,478)	(734,822)	(602,999)	(559,822)	(54,822)	7.5	9.8
Ending Balance	$839,948	$102,782	$236,949	$280,126	$225,304	219.2	80.4

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
300 Supplies	$350,000	$250,000	$250,000	$250,000	$250,000	100.0	49.3
500 Intergov't Svcs / Other Interfund	376,822	511,822	256,822	256,822	256,822	50.2	50.7
600 Capital Outlays	24,226	475,000	426,495	435,000	0	0.0	0.0
Total Expenditures	$751,048	$1,236,822	$933,317	$941,822	$506,822	41.0	100.0

EXPLANATORY NARRATIVE

	2010 Actual	2011 Amended Budget	2012 Proposed Budget
Expenditures			
Operating Supplies (Street repairs and maintenance)	$350,000	$250,000	$250,000
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	120,000	0	0
16th Ave. Grind / Overlay Nob Hill to Wash Ave.	21,820	435,000	0
River Road	2,407	0	0
Total Expenditure	751,048	941,822	506,822
Revenues	516,570	380,000	450,000
Local Real Estate Excise Tax	5,000	2,000	2,000
General Revenue	1,069,426	839,948	280,126
Balance from Previous Years	839,948	280,126	225,304
Balance Available	$350,000	$250,000	$250,000

Service Unit 348 – Capital Improvement

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. There are no proposed capital projects for 2012.

Service Unit 348 – Capital Impr.	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
310 Office And Operating Supplies	$350,000	$250,000	$250,000	$250,000	$250,000	100.0	100.0
550 Interfund Subsidies	120,000	255,000	0	0	0	0.0	*
650 Construction Projects	21,820	475,000	426,495	435,000	0	0.0	0.0
Total Expenditures – Service Unit 348	$491,820	$980,000	$676,495	$685,000	$250,000	25.5	36.5
Revenues							
310 Taxes	$516,570	$500,000	$330,317	$380,000	$450,000	90.0	118.4

Service Unit 645 – Interfund Distribution

Interfund distributions for 2012 will be used to pay off bonds:

Bond Date	Project Number	Project	Amount
2007	2165	2006 Downtown Revitalization – Yakima Avenue	$136,215
2008	2230	3rd Avenue Grind and Overlay – Mead to Chestnut	120,607
Total			$256,822

Service Unit 645 – Interfund Dist	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
550 Interfund Subsidies	$256,822	$256,822	$256,822	$256,822	$256,822	100.0	100.0

Service Unit 699 – General Revenues

These revenues consist mainly of the beginning balance.

Service Unit 699 – General Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$1,069,426	$837,604	$839,948	$839,948	$280,126	33.4	33.4
360 Miscellaneous Revenues	5,000	2,000	0	2,000	2,000	100.0	100.0
Total Revenues – Service Unit 699	$1,074,426	$839,604	$839,948	$841,948	$282,126	33.6	33.5

LID CONSTRUCTION CONTROL FUND – 345

Interim City Manager ***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 2011, we sent letters to nearly 60 property owners in 2 areas of the City that did not have sewer asking for interest in forming an LID. We also sent letters to nearly 40 property owners in 1 area of the City asking for interest in forming an RID to improve their road. From none of these areas did we receive sufficient positive response to initiate an LID/RID. Therefore, we currently have none scheduled for 2012.

The service units in this division are:

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

BUDGET SUMMARY

Dept 345 LID Const. Control Fund	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2010	2011 Amended	2011 Actual	2011 Estimated	2012 Projected	% Chng From	% Chng From
Expenditure Summary By Service Unit	**Actual**	**Budget**	**9/30/11**	**Year-End**	**Budget**	**2 to 5**	**4 to 5**
218 Capital Improvement	$16,115	$0	$0	$0	$0	*	*
699 General Revenues	19,272	0	0	0	0	*	*
Total Expenditures	$35,387	$0	$0	$0	$0	*	*
Revenue Summary By Service Unit							
645 Interfund Distribution	$54,314	$0	$0	$0	$0	*	*
699 General Revenues	878,092	0	0	0	0	*	*
Total Revenues	$932,407	$0	$0	$0	$0	*	*
Fund Balance							
Beginning Balance	($897,020)	$5,043	$0	$0	$0	0.0	*
Revenues Less Expenditures	897,020	0	0	0	0	*	*
Ending Balance	$0	$5,043	$0	$0	$0	0.0	*

CUMULATIVE RESERVE FOR CAPITAL IMPROVEMENTS – 392

Interim City Manager ***Michael Morales***
City Engineer ***Doug Mayo, PE***

DEFINITION

Fund 392, the Cumulative Reserve for Capital Improvements Fund, accounts for various capital improvement projects that 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	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2010	2011 Amended	2011 Actual	2011 Estimated	2012 Projected	% Chng From	% Chng From
Expenditure Summary By Service Unit	**Actual**	**Budget**	**9/30/11**	**Year-End**	**Budget**	**2 to 5**	**4 to 5**
528 Capital Improvements	$7,405,455	$14,872,978	$9,498,225	$14,210,547	$8,917,000	60.0	62.8
Revenue Summary By Service Unit							
528 Capital Improvements	$9,195,091	$13,555,658	$8,176,772	$13,839,767	$6,067,166	44.8	43.8
645 Interfund Distribution	160,000	80,000	80,000	80,000	0	0.0	0.0
Total Revenues	$9,355,091	$13,635,658	$8,256,772	$13,919,767	$6,067,166	44.5	43.6
Fund Balance							
Beginning Balance	$1,453,181	$2,344,304	$3,402,817	$3,402,817	$3,112,037	132.8	91.5
Revenues Less Expenditures	1,949,636	(1,237,320)	(1,241,453)	(290,780)	(2,849,834)	230.3	980.1
Ending Balance	$3,402,817	$1,106,984	$2,161,364	$3,112,037	$262,203	23.7	8.4

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2010	2011 Amended	2011 Actual	2011 Estimated	2012 Projected	% Chng From	% Of
Expenditure Summary By Type	**Actual**	**Budget**	**9/30/11**	**Year-End**	**Budget**	**2 to 5**	**Total**
400 Other Services and Charges	$301,503	$382,743	$20,460	$531,645	$0	0.0	0.0
600 Capital Outlays	7,030,813	14,490,235	9,477,765	13,678,902	8,917,000	61.5	100.0
700 Debt Service	73,138	0	0	0	0	*	0.0
Total Expenditures	$7,405,455	$14,872,978	$9,498,225	$14,210,547	$8,917,000	60.0	100.0

EXPLANATORY NARRATIVE

Service Unit 528 – Capital Improvement

In 2012 the major project scheduled and budgeted in this fund is project 1818 Railroad Grade Separation project. The Railroad Grade Separation 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 528 – Capital Impr.	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
410 Professional Services	$301,503	$382,743	$20,460	$531,645	$0	0.0	0.0
600 Capital Outlays							
640 Machinery And Equipment	0	12,506	0	132,506	0	0.0	0.0
650 Construction Projects	7,030,813	14,477,729	9,477,765	13,546,396	8,917,000	61.6	65.8
Total	7,030,813	14,490,235	9,477,765	13,678,902	8,917,000	61.5	65.2
780 Intergovernmental Loans	71,053	0	0	0	0	*	*
830 Debt Service – External Ltd – Int.	2,085	0	0	0	0	*	*
Total Expenditures – Service Unit 528	$7,405,455	$14,872,978	$9,498,225	$14,210,547	$8,917,000	60.0	62.8
Revenues							
330 Intergovernmental Revenues	$7,469,905	$10,986,158	$7,337,126	$10,901,274	$6,067,166	55.2	55.7
360 Miscellaneous Revenues	0	765,000	0	1,044,944	0	0.0	0.0
390 Other Financing Sources	1,725,186	1,804,500	839,646	1,893,549	0	0.0	0.0
Total Revenues – Service Unit 528	$9,195,091	$13,555,658	$8,176,772	$13,839,767	$6,067,166	44.8	43.8

Service Unit 645 – Interfund Distribution

The Interfund Operating Transfers were used for project 2094, a new Utility Services System.

Service Unit 645 – Interfund Dist.	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
390 Other Financing Sources	$160,000	$80,000	$80,000	$80,000	$0	0.0	0.0

Service Unit 699 – General Revenues

Revenues come from interest from investments.

Service Unit 699 – General Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$1,453,181	$2,344,304	$3,402,817	$3,402,817	$3,112,037	132.8	91.5

GROWTH MANAGEMENT – 140

Interim City Manager ***Michael Morales***
Planning Manager ***Joan Davenport***

DEFINITION

This service unit has previously 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.

There are no remaining funds in this account.

The service unit in this division was:

Service Unit 314 – Interagency Planning

BUDGET SUMMARY

Dept 140 Growth Management	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2010	2010	2010	2011	% Chng	% Chng
	2008	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
314 Interagency Planning	$23,144	$26,601	$23,116	$26,601	$0	0.0	0.0
Revenue Summary By Service Unit							
314 Interagency Planning	$21,888	$3,485	$0	$3,485	$0	0.0	0.0
Fund Balance							
Beginning Balance	$24,372	$20,305	$23,116	$23,116	$0	0.0	0.0
Revenues Less Expenditures	(1,256)	(23,116)	(23,116)	(23,116)	0	0.0	0.0
Ending Balance	$23,116	($2,811)	$0	$0	$0	0.0	*

POLICE – 031

Acting Police Chief ***Greg Copeland***

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
Service Unit 633 – Facility Maintenance

PERFORMANCE STATISTICS

Investigation	2010 Actual	2011 Amended Budget	2012 Proposed Budget
Part I Crimes Against Property Cleared	690	780	800
Part I Crimes Against Persons Cleared	1,102	1,128	1,200
Preventative Patrol			
Service Requests Received	58,720	50,500	51,000
Traffic Accidents Reported	2,263	1,840	2,000
Officers Per 1,000 Population	1.5	1.5	1.4
UCR Part I Arrests(1)	1,154	972	n/a
All Other Arrests (except Traffic)	3,591	4,096	4,000
Traffic Violations Cited	15,303	15,740	15,500
Police Support Services			
Commissioned Police Officers	142	137	131
Case Numbered Events Processed	21,156	59,746(2)	60,000(2)
Infraction Citations Processed	11,929	12,416	12,000
Property Received	9,497	7,078	7,000
Property Disposed	1,331	1,063	1,200
Events Requiring Services	58,720	59,746	60,000
Detention Services			
Misdemeanor Arrests	2,217	2,358	2,400
Misdemeanor Commitments	747	836	900
Total Prisoner Days Served (excluding contract jails)	23,525	24,678	25,000
Average Cost Per Prisoner Per Day Wapato Jail(3)	50.00	50.67	0
Average Cost Per Prisoner Per Day Toppenish Jail(3)	45.06	45.30	0
Average Cost Per Prisoner Per Day Sunnyside Jail(3)	44.55	46.77	0
Average Cost Per Prisoner Per Day (Yakima County DOC) (4)	79.75	79.75	54.80
Elec. Home Monitoring Avg. Cost Per Monitored Individual Per Day(5)	13.40	5.10	5.10
Parking Facilities			
Parking Citations Issued	2,355	2,197	2,100
Unmetered Space Available – Downtown Business District	930	930	930
Spaces Available City Lots	410	410	410

(1) Washington State law enforcement agencies must transition from UCR (Uniform Crime Reporting) to NIBRS (National Incident Based Reporting System) effective January 1, 2012. The NIBRS format illustrates the volume, diversity, and complexity of crime more effectively than the UCR format, and the numbers are not comparable between reporting formats.
(2) In April 2011, Spillman Records Management System (RMS) was implemented. The Spillman RMS issues a case number to all service requests.
(3) Includes daily incarceration rate plus medical costs.
(4) In 2012, the City of Yakima will contract exclusively with the Yakima County DOC for a block-rate of $2.2 million.
(5) Electronic Home Monitoring has returned a modest profit since 2010.

AUTHORIZED PERSONNEL

Class Code	Position Title	2010 Actual	2011 Amended Budget	2012 Proposed Budget
1190	Police Chief	1.00	1.00	1.00
1281	Deputy Police Chief(1)	1.00	0.00	0.00
1434	Case Specialist	1.00	1.00	1.00
6121	Police Officer(2)	111.00	107.00	113.00
6122	Police Officer (Lateral)(2)	5.00	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
6212	Assistant Evidence Technician	1.00	1.00	1.00
6221	Corrections Officer	11.00	11.00	11.00
6235	Corrections Administrative Specialist	1.00	1.00	1.00
6252	Police Services Specialist I	16.00	16.00	16.00
6253	Police Services Specialist II	4.00	4.00	4.00
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	2.00	2.00	2.00
11720	Corrections Sergeant	3.00	3.00	3.00
11730	Forensic Supervisor	1.00	1.00	1.00
11740	Crime & Intelligence Analyst Supervisor(3)	1.00	1.00	0.00
13601	Building Superintendent(4)	1.00	0.00	0.00
Total Personnel		**189.00**	**183.00**	**188.00**

(1) Deputy Police Chief position eliminated.
(2) 2010: 1 vacant position eliminated, 7 positions added funded by COPS grant. 2011: 5 vacant positions eliminated. 2010-2011: 2 of these positions funded by Transit and / or Fire. 2012:1 of these positions is funded by Transit.
(3) Crime and Intelligence Analyst Supervisor position eliminated for 2012.
(4) Building Superintendent position eliminated upon retirement in 2011. Responsibilities are to be covered by City Hall Superintendent. 50% of the City Hall Superintendent and 50% of the City Hall Building Maintenance Specialist are being funded by this Police budget but the positions are reflected in their home department of City Hall Maintenance and not listed above.
(5) Council approved six additional Police Officer positions to be funded by Utility Tax increase.

BUDGET SUMMARY

Dept 031 Police Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
103 Criminal Justice Sales Tax .3% Inc	$1,134,585	$1,171,165	$868,557	$1,192,436	$1,118,765	95.5	93.8
104 Byrne Grant/Great Program	41,472	26,551	13,858	26,691	150	0.6	0.6
112 Investigation	2,793,431	2,710,914	1,604,636	2,461,312	2,186,841	80.7	88.9
113 Preventive Patrol	9,466,688	9,604,982	6,465,119	8,895,757	9,936,090	103.5	111.7
114 Police Support Services	1,044,407	1,055,324	884,243	1,103,707	1,246,479	118.1	112.9
115 Detention Services	1,476,994	1,501,546	1,053,312	1,449,584	1,514,344	100.9	104.5
117 Police Special Operations	2,767,125	2,849,656	2,931,993	3,499,119	3,745,947	131.5	107.1
119 Administration	3,228,338	3,702,937	2,627,762	3,551,980	3,634,102	98.1	102.3
323 Parking Facilities	92,738	95,544	80,402	103,254	120,988	126.6	117.2
633 Facility Maintenance	0	0	72	0	430,240	*	*
Total Expenditures	$22,045,777	$22,718,620	$16,529,955	$22,283,841	$23,933,947	105.4	107.4

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries And Wages	$14,437,956	$14,365,327	$10,481,872	$13,882,946	$14,630,141	101.8	61.1
200 Personnel Benefits	3,488,980	3,585,673	2,536,650	3,529,107	3,987,027	111.2	16.7
Sub-Total Salaries and Benefits	17,926,936	17,951,001	13,018,522	17,412,053	18,617,168	103.7	77.8
300 Supplies	731,660	856,500	614,555	824,580	930,800	108.7	3.9
400 Other Services And Charges	1,336,264	1,343,516	902,080	1,431,346	1,560,648	116.2	6.5
500 Intergov't Svcs / Other Interfund	1,681,452	2,272,904	1,700,099	2,321,164	2,321,164	102.1	9.7
600 Capital Outlays	0	1	0	0	0	0.0	0.0
900 Interfund Payment For Services	369,464	294,698	294,698	294,698	504,168	171.1	2.1
Total Expenditures	$22,045,777	$22,718,620	$16,529,955	$22,283,841	$23,933,947	105.4	100.0

EXPLANATORY NARRATIVE

The impact of the budget increase for the 2012 budget from actual expenditures in 2010 and estimated expenditures in 2011 involve the addition of six police officer positions and necessary equipment.

The City Council and the Police Department place a high priority on combating gang crime. The addition of six officers will aid in keeping the gang unit at full compliment. The Council and Police Department also continue to work proactively to reduce gang crime by the City of Yakima Gang Free Initiative.

In service unit 119, Administration has been reduced in salary costs for the elimination of the vacant Deputy Chief position and the vacant Crime Analyst position. Jail costs have been reduced significantly due to a new contract with the Yakima County Department of Corrections. The 2012 contract changes to a set billing at 110 prisoners per day at a reduced rate from 2011. Any prisoners over 110 will also be billed at a reduced rate.

SALARY DISTRIBUTION (BY SERVICE UNIT)

Service Unit	2010 Actual	2011 Amended Budget	2011 Year End Estimate	2012 Proposed Budget	2011 Budget vs.	2012 Budget vs. 2011
103	$463,549	$472,731	$463,891	$475,416	$2,685	$11,525
112	2,034,891	1,985,982	1,687,844	1,542,182	(443,800)	(145,662)
113	6,354,496	6,566,367	5,825,540	5,891,360	(675,007)	65,820
114	674,637	699,174	704,781	754,916	55,742	50,135
115	773,442	829,915	739,405	822,239	(7,676)	82,834
104/117	1,995,510	2,038,862	2,529,003	2,562,646	523,784	33,643
119	499,368	413,630	306,088	461,455	47,825	155,367
323	58,986	58,380	62,091	73,690	15,310	11,599
Total	$12,854,879	$13,055,041	$12,318,673	$12,589,904	(465,137)	270,920

Service Unit 103 – Criminal Justice Sales Tax 0.3% Increase..... Captain Jeff Schneider
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.

Account 110 Salaries and Wages – The exceptions to the salary freeze are those employees operating under the Yakima Police Patrolman's Association (YPPA). The YPPA labor agreement extends through 2012 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 employer rate increases for the Yakima Police Patrolman's Association for medical insurance of 16.8%; dental insurance of 8.8% along with the normal roll ups (i.e. percentage based benefits, such as social security and pension contributions) related to wage adjustments. Workers' compensation and unemployment insurance rates are unchanged. The Law Enforcement Officers and Firefighter (LEOFF) retirement contributions were unchanged. Employer rate increases for non-law enforcement personnel include the State's Public Employees' Retirement System (PERS) of 33% and medical insurance of 15.8%

Account 410 Professional Services – This line accounts for expenses related to fit for duty evaluations and other professional service needs.

Service Unit 103 – Criminal Justice 3%	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$463,549	$472,731	$352,801	$463,891	$475,416	100.6	102.5
120 Overtime	63,408	90,000	42,075	70,000	60,000	66.7	85.7
130 Special Pay	15,468	17,680	14,825	17,680	21,234	120.1	120.1
140 Retirement/Term Cashout	1,120	0	0	0	0	*	*
Total	543,545	580,411	409,702	551,572	556,649	95.9	100.9
200 Personnel Benefits							
200 Personnel Benefits	115,514	118,323	90,897	118,323	128,820	108.9	108.9
280 Clothing and Miscellaneous	17,912	19,889	98	0	0	0.0	*
Total	133,426	138,212	90,994	118,323	128,820	93.2	108.9
300 Supplies							
310 Office and Operating Supplies	2,899	5,000	6,297	5,000	5,000	100.0	100.0
320 Fuel Consumed	6,292	60,000	0	50,000	60,000	100.0	120.0
350 Small Tools and Equipment	4,489	25,000	4,023	5,000	5,000	20.0	100.0
Total	13,680	90,000	10,319	60,000	70,000	77.8	116.7
410 Professional Services	0	5,000	0	5,000	5,000	100.0	100.0
510 Intergovernment Prof Svc	436,612	350,000	350,000	450,000	350,000	100.0	77.8
960 Interfund Insurance Services	7,322	7,542	7,542	7,542	8,296	110.0	110.0
Total Expenditures – Service Unit 103	$1,134,585	$1,171,165	$868,557	$1,192,436	$1,118,765	95.5	93.8

Service Unit 104 – GREAT (Gang Resistance Ed. & Training) Program.....Capt. 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 the 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 2012.

Service Unit 104 – GREAT Program	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$32,365	$19,988	$9,994	$19,988	$0	0.0	0.0
120 Overtime	476	1,000	645	1,000	0	0.0	0.0
130 Special Pay	613	371	574	511	150	40.4	29.3
Total	33,454	21,360	11,214	21,500	150	0.7	0.7
200 Personnel Benefits	8,018	5,192	2,644	5,192	0	0.0	0.0
Total Expenditures – Service Unit 104	$41,472	$26,551	$13,858	$26,691	$150	0.6	0.6
Revenues							
360 Miscellaneous Revenues	$3,308	$0	$500	$0	$0	*	*

Service Unit 112 – Investigation ..... Captain Rod Light

This service unit is responsible for the investigative functions of the Police Department, with emphasis on violent crime and crime against persons.

Account 110 Salaries and Wages – The YPPA labor agreement extends through 2012 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.

Account 130 Special Pay – This account pays for negotiated premiums such as special investigator pay and bilingual pay.

Account 200 Personnel Benefits – The personnel benefit accounts include employer rate increases for the Yakima Police Patrolman's Association for medical insurance of 16.8%; dental insurance of 8.8% along with the normal roll ups (i.e. percentage based benefits, such as social security and pension contributions) related to wage adjustments. Workers' compensation and unemployment insurance rates are unchanged. The Law Enforcement Officers and Firefighter (LEOFF) retirement contributions were unchanged.

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.

Revenues consist of primarily the issuance of permits and charges for miscellaneous services such as fingerprint services and accident report copies.

Service Unit 112 – Investigation	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$2,034,891	$1,985,928	$1,101,328	$1,687,844	$1,542,182	77.7	91.4
120 Overtime	108,331	100,000	65,954	95,000	100,000	100.0	105.3
130 Special Pay	75,939	78,245	57,205	78,200	86,716	110.8	110.9
140 Retirement / Term Cashout	47,305	12,000	81,327	93,327	12,000	100.0	12.9
Total	2,266,465	2,176,173	1,305,815	1,954,371	1,740,897	80.0	89.1
200 Personnel Benefits							
200 Personnel Benefits	490,329	495,742	287,430	495,742	434,744	87.7	87.7
280 Clothing and Miscellaneous	29,600	28,000	0	0	0	0.0	*
Total	519,929	523,742	287,430	495,742	434,744	83.0	87.7
400 Other Services and Charges							
410 Professional Services	5,656	10,000	8,328	10,000	10,000	100.0	100.0
480 Repairs and Maintenance	1,380	1,000	3,064	1,200	1,200	120.0	100.0
Total	7,036	11,000	11,392	11,200	11,200	101.8	100.0
Total Expenditures – Service Unit 112	$2,793,431	$2,710,914	$1,604,636	$2,461,312	$2,186,841	80.7	88.9

Revenues							
320 Licenses and Permits	$13,376	$15,000	$14,131	$17,000	$15,000	100.0	88.2
340 Charges for Goods and Services	28,979	26,500	22,090	29,500	29,500	111.3	100.0
Total Revenues – Service Unit 112	$42,354	$41,500	$36,220	$46,500	$44,500	107.2	95.7

Service Unit 113 – Preventive Patrol .....Captain Jeff Schneider
This service unit is responsible for all uniformed field personnel functions, including Police Reserves, with an emphasis on Police / Community partnerships in developing proactive enforcement strategies. The Traffic Unit is also included in the Patrol Division. Six additional officers will be added in 2012 to keep preventative patrol and gang enforcement units adequately staffed. The new officer positions will be funded from an increase in utility tax.

Account 110 Salaries and Wages – The exceptions to the salary freeze are those employees operating under the Yakima Police Patrolman's Association (YPPA). The YPPA labor agreement extends through 2012 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 employer rate increases for the Yakima Police Patrolman's Association for medical insurance of 16.8%; dental insurance of 8.8% along with the normal roll ups (i.e. percentage based benefits, such as social security and pension contributions) related to wage adjustments. Workers' compensation and unemployment insurance rates are unchanged. The Law Enforcement Officers and Firefighter (LEOFF) retirement contributions were unchanged.

Account 350 Small Tools and Equipment – This line accounts for K-9 equipment, veterinary services, and other related expenses, as well as SWAT equipment. Equipment for the six new officers is budgeted in this line. 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 640 Machinery / Equipment – $180,000 has been added to the budget for additional vehicles required due to the increase in commissioned personnel,

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 113 – Preventive Patrol	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$6,354,496	$6,566,367	$4,343,794	$5,825,540	$6,405,440	97.6	110.0
120 Overtime	504,965	445,000	266,354	356,000	451,000	101.4	126.7
130 Special Pay	178,265	177,726	145,213	211,226	218,670	123.0	103.5
140 Retirement/Term Cashout	60,632	20,000	52,069	48,244	20,000	100.0	41.5
Total	7,098,359	7,209,093	4,807,431	6,441,010	7,095,111	98.4	110.2
200 Personnel Benefits							
200 Personnel Benefits	1,572,208	1,617,212	1,076,869	1,617,212	1,791,131	110.8	110.8
280 Clothing and Miscellaneous	97,521	126,677	53,583	123,000	121,048	95.6	98.4
Total	1,669,729	1,743,889	1,130,452	1,740,212	1,912,179	109.7	109.9
300 Supplies							
310 Office and Operating Supplies	0	1,000	0	1,000	1,000	100.0	100.0
320 Fuel Consumed	347,201	340,000	301,359	350,000	350,000	102.9	100.0
350 Small Tools And Equipment	9,335	19,000	6,905	19,000	117,800	620.0	620.0
Total	356,536	360,000	308,264	370,000	468,800	130.2	126.7
400 Other Services and Charges							
410 Professional Services	8,927	3,000	6,181	6,000	6,000	200.0	100.0
450 Operating Rentals and Leases	24,452	20,000	15,100	20,000	5,000	25.0	25.0
480 Repairs and Maintenance	308,685	269,000	197,692	318,534	269,000	100.0	84.5
Total	342,064	292,000	218,973	344,534	280,000	95.9	81.3
640 Machinery And Equipment	0	0	0	0	180,000	*	*
Total Expenditures – Service Unit 113	$9,466,688	$9,604,982	$6,465,119	$8,895,757	$9,936,090	103.5	111.7
Revenues							
310 Taxes	$842,025	$869,000	$656,200	$872,000	$869,000	100.0	99.7
330 Intergovernmental Revenues	339,327	297,000	194,229	342,725	449,898	151.5	131.3
340 Charges For Goods And Services	2,175	0	1,057	0	0	*	*
350 Fines And Forfeits	1,588,892	1,631,200	1,079,408	1,546,344	1,555,700	95.4	100.6
360 Miscellaneous Revenues	0	0	100	100	0	*	0.0
390 Other Financing Sources	0	1,000	0	0	0	0.0	*
Total Revenues – Service Unit 113	$2,772,419	$2,798,200	$1,930,994	$2,761,169	$2,874,598	102.7	104.1

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.

Account 110 Salaries and Wages – The exceptions to the salary freeze are those employees operating under the Yakima Police Patrolman's Association (YPPA). The YPPA labor agreement extends through 2012 and provides for a cost of living adjustment for Police Officers and Sergeants.

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 is covers negotiated special pay premiums. The Police Service Specialist I job classification is being evaluated for a potential reclassification. $80,000 is budgeted in this line for the potential budget impact that may result from this action.

Service Unit 114 – Police Support Svcs	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$674,637	$699,174	$557,287	$704,781	$754,916	108.0	107.1
120 Overtime	76,143	65,000	84,794	100,000	65,000	100.0	65.0
130 Special Pay	4,785	4,500	5,730	8,000	87,876	1952.8	1098.5
140 Retirement/Term Cashout	408	0	0	0	0	*	*
Total	755,974	768,674	647,810	812,781	907,792	118.1	111.7
200 Personnel Benefits	254,623	252,847	209,367	252,847	300,686	118.9	118.9
300 Supplies							
310 Office and Operating Supplies	0	500	1,080	1,080	1,000	200.0	92.6
350 Small Tools and Equipment	3,645	4,000	1,889	4,000	4,000	100.0	100.0
Total	3,645	4,500	2,969	5,080	5,000	111.1	98.4
400 Other Services and Charges							
450 Operating Rentals and Leases	27,894	27,804	21,021	28,000	28,000	100.7	100.0
480 Repairs and Maintenance	2,272	1,500	3,076	5,000	5,000	333.3	100.0
Total	30,166	29,304	24,097	33,000	33,000	112.6	100.0
Total Expenditures – Service Unit 114	$1,044,407	$1,055,324	$884,243	$1,103,707	$1,246,479	118.1	112.9

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.

Account 120 Overtime – Historically, the functions that require overtime in this unit are prisoner transports and shift staffing. Overtime was incurred primarily due to transporting prisoners from lower valley contract jails for court appearances. In 2012 the Police Department will contract almost exclusively with the Yakima County Department of Corrections to house inmates which will significantly reduce the required time to transport prisoners. The City Jail had two vacant positions for all of 2011, and a third vacancy toward the end of the year. Minimum shift staffing is required for both corrections officer and inmate safety. These vacancies were covered by overtime throughout 2011. Two Corrections Officer positions will be filled in early 2012 reducing some of the need for overtime.

Account 130 Special Pay – This line is covers negotiated special pay premiums.

Account 200 Personnel Benefits – The personnel benefit accounts include employer rate increases for the Yakima Police Patrolman's Association for medical insurance of 16.8%; dental insurance of 8.8% along with the normal roll ups (i.e. percentage based benefits, such as social security and pension contributions) related to wage adjustments. Workers' compensation and unemployment insurance rates are unchanged. The Law Enforcement Officers and Firefighter (LEOFF) retirement

contributions were unchanged. Employer rate increases for non-law enforcement personnel include the State's Public Employees' Retirement System (PERS) of 33% and medical insurance of 15.8%.

Account 410 Professional Services – This account is for the medical services contract.

Revenues consist of Electronic Home Monitoring fees and inmate vending machine receipts. Income is also received from Union Gap Jail housing contract.

Service Unit 115 – Detention Services	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$773,442	$829,915	$547,882	$739,405	$822,239	99.1	111.2
120 Overtime	93,479	60,000	68,156	80,000	60,000	100.0	75.0
130 Special Pay	900	10,400	675	10,400	10,400	100.0	100.0
140 Retirement/Term Cashout	2,811	0	0	0	0	*	*
Total	870,631	900,315	616,713	829,805	892,639	99.2	107.6
200 Personnel Benefits	277,653	291,979	195,286	291,979	319,405	109.4	109.4
300 Supplies							
310 Office and Operating Supplies	175,341	165,000	139,687	175,000	165,000	100.0	94.3
350 Small Tools and Equipment	0	1,000	1,449	1,000	1,000	100.0	100.0
Total	175,341	166,000	141,137	176,000	166,000	100.0	94.3
400 Other Services and Charges							
410 Professional Services	152,758	141,952	99,865	151,000	135,000	95.1	89.4
490 Miscellaneous	610	1,300	312	800	1,300	100.0	162.5
Total	153,368	143,252	100,176	151,800	136,300	95.2	89.8
Total Expenditures – Service Unit 115	$1,476,994	$1,501,546	$1,053,312	$1,449,584	$1,514,344	100.9	104.5
Revenues							
330 Intergovernmental Revenues	$10,848	$10,000	$21,875	$25,000	$20,000	200.0	80.0
340 Charges for Goods and Services	178,372	182,000	114,286	164,000	164,000	90.1	100.0
Total Revenues – Service Unit 115	$189,220	$192,000	$136,161	$189,000	$184,000	95.8	97.4

Service Unit 117 – Special Operations ..... Lieutenant Tom Foley

This unit oversees the Gang Enforcement Team, School Resource Officers, Community Services, Police Athletic League, Training Divisions and the GREAT program. This service unit previously included the Pro Active Team, however, due to low staffing levels in the Patrol Division, Pro Active team members have been reassigned to the Patrol Division.

Account 110 Salaries and Wages – The exceptions to the salary freeze are those employees operating under the Yakima Police Patrolman's Association (YPPA). The YPPA labor agreement extends through 2012 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 200 Personnel Benefits – The personnel benefit accounts include employer rate increases for the Yakima Police Patrolman's Association for medical insurance of 16.8%; dental insurance of 8.8% along with the normal roll ups (i.e. percentage based benefits, such as social security and pension contributions) related to wage adjustments. Workers' compensation and unemployment insurance rates are unchanged. The Law Enforcement Officers and Firefighter (LEOFF) retirement contributions were unchanged. Employer rate increases for non-law enforcement personnel include the State's Public Employees' Retirement System (PERS) of 33% and medical insurance of 15.8%.

Account 410 Professional Services – In 2011 and 2012, 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.

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 117 – Special Operations	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$1,963,145	$2,018,874	$2,104,212	$2,509,015	$2,562,646	126.9	102.1
120 Overtime	232,936	125,000	177,513	258,000	125,000	100.0	48.5
130 Special Pay	58,943	72,739	81,492	109,082	104,730	144.0	96.0
140 Retirement / Term Cashout	5,782	8,400	2,354	10,754	8,400	100.0	78.1
Total	2,260,807	2,225,013	2,365,571	2,886,851	2,800,776	125.9	97.0
200 Personnel Benefits	474,240	500,368	533,815	500,368	705,771	141.1	141.1
300 Supplies							
310 Office and Operating Supplies	3,775	25,000	1,934	2,500	3,000	12.0	120.0
350 Small Tools and Equipment	0	5,000	0	5,000	2,000	40.0	40.0
Total	3,775	30,000	1,934	7,500	5,000	16.7	66.7
400 Other Services and Charges							
410 Professional Services	10,000	75,000	27,390	85,000	215,000	286.7	252.9
440 Advertising	16,324	17,000	1,999	17,000	17,000	100.0	100.0
450 Operating Rentals and Leases	1,978	2,275	1,283	2,400	2,400	105.5	100.0
Total	28,302	94,275	30,672	104,400	234,400	248.6	224.5
Total Expenditures – Service Unit 117	$2,767,125	$2,849,656	$2,931,993	$3,499,119	$3,745,947	131.5	107.1
Revenues							
330 Intergovernmental Revenues	$266,165	$185,000	$75,811	$93,763	$40,000	21.6	42.7

Service Unit 119 – Administration.....Interim Police Chief Greg Copeland
The purpose of this service unit is to plan, direct, oversee and support the operations of the Yakima Police Department. In prior years all facility maintenance and utility costs for Police facilities was tracked in this service unit. Beginning with the 2012 budget, these expenses will be tracked in Service Unit 633, Facility Maintenance.

Account 110 Salaries and Wages – The exceptions to the salary freeze are those employees operating under the Yakima Police Patrolman's Association (YPPA). The YPPA labor agreement extends through 2012 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 are in effect for this service unit.

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 employer rate increases for the Yakima Police Patrolman's Association for medical insurance of 16.8%; dental insurance of 8.8% along with the normal roll ups (i.e. percentage based benefits, such as social security and pension contributions) related to wage adjustments. Workers' compensation and unemployment insurance rates are unchanged. The Law Enforcement Officers and Firefighter (LEOFF) retirement contributions were unchanged. Employer rate increases for non-law enforcement personnel include the State's Public Employees' Retirement System (PERS) of 33% and medical insurance of 15.8%.

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 2011 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 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 440 Advertising – This line covers advertising, such as bid calls and recruitment.

Account 490 Miscellaneous – This line covers training registrations, professional association dues, and subscriptions. Outside training registrations have been reduced as training has been restricted. However, the Washington State Criminal Justice Training Commission will begin charging departments approximately $9,000 per recruit to attend the Basic Law Enforcement Academy. Funds have been budgeted in this account not only for the six new officer positions, but also for the six vacant positions from 2011.

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.

Some grant revenue from the State Criminal Alien Assistance Program is recognized in this Service Unit as revenue.

Service Unit 119 – Administration	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$499,368	$413,630	$253,685	$306,088	$461,455	111.6	150.8
120 Overtime	10,595	10,000	6,906	10,000	10,000	100.0	100.0
130 Special Pay	356	356	867	956	2,156	605.1	225.5
140 Retirement/Term Cashout	38,123	0	0	0	0	*	*
Total	548,443	423,987	261,459	317,044	473,611	111.7	149.4
200 Personnel Benefits							
200 Personnel Benefits	125,168	100,816	70,010	100,816	115,961	115.0	115.0
280 Clothing and Miscellaneous	6,920	10,000	385	5,000	10,000	100.0	200.0
Total	132,088	110,816	70,394	105,816	125,961	113.7	119.0
300 Supplies							
310 Office and Operating Supplies	144,756	170,000	130,152	170,000	135,000	79.4	79.4
350 Small Tools and Equipment	33,927	35,000	19,127	35,000	35,000	100.0	100.0
Total	178,684	205,000	149,278	205,000	170,000	82.9	82.9
400 Other Services and Charges							
410 Professional Services	190,843	156,000	133,417	183,000	156,000	100.0	85.3
420 Communications	200,862	230,733	161,120	220,300	229,239	99.4	104.1
430 Transportation / Training	71,258	40,000	29,773	40,000	40,000	100.0	100.0
440 Advertising	3,475	4,000	1,559	3,000	3,000	75.0	100.0
450 Operating Rentals and Leases	6,366	5,890	4,319	5,890	5,890	100.0	100.0
470 Public Utility Services	184,804	196,650	124,129	197,608	6,364	3.2	3.2
480 Repairs and Maintenance	72,081	79,000	35,305	79,000	4,000	5.1	5.1
490 Miscellaneous	32,452	40,800	19,752	37,000	133,000	326.0	359.5
Total	762,141	753,073	509,375	765,798	577,493	76.7	75.4
510 Intergov't Professional Svcs	1,244,840	1,922,904	1,350,099	1,871,164	1,971,164	102.5	105.3
960 Interfund Insurance Services	362,142	287,157	287,157	287,157	315,872	110.0	110.0
Total Expenditures – Service Unit 119	$3,228,338	$3,702,936	$2,627,762	$3,551,980	$3,634,102	98.1	102.3
Revenues							
330 Intergovernmental Revenues	$22,630	$20,000	$0	$20,000	$20,000	100.0	100.0
360 Miscellaneous Revenues	0	0	2,700	2,300	0	*	0.0
Total Revenues – Service Unit 119	$22,630	$20,000	$2,700	$22,300	$20,000	100.0	89.7

Service Unit 323 – Parking Facilities.....Captain Jeff Schneider

This service unit is responsible for parking enforcement within the City of Yakima.

Account 110 Salaries and Wages – The exceptions to the salary freeze are those employees operating under the Yakima Police Patrolman's Association (YPPA). The YPPA labor agreement extends through 2012 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 employer rate increases for the Yakima Police Patrolman's Association for medical insurance of 16.8%; dental insurance of 8.8% along with the normal roll ups (i.e. percentage based benefits, such as social security and pension contributions) related to wage adjustments. Workers' compensation and unemployment insurance rates are unchanged. The Law Enforcement Officers and Firefighter (LEOFF) retirement contributions were unchanged. Employer rate increases for non-law enforcement personnel include the State's Public Employees' Retirement System (PERS) of 33% and medical insurance of 15.8%.

Account 410 Professional Services – This fund pays for collection services for unpaid parking tickets, and also provides access to vehicle registrations.

Revenues in this service unit consist of parking fines.

Service Unit 323 – Parking Facilities	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$58,986	$58,380	$51,818	$62,091	$73,690	126.2	118.7
120 Overtime	498	1,000	3,633	5,000	5,000	500.0	100.0
130 Special Pay	795	923	707	923	962	104.3	104.3
Total	60,279	60,303	56,158	68,013	79,652	132.1	117.1
200 Personnel Benefits	19,272	18,628	16,268	18,628	24,723	132.7	132.7
310 Office and Operating Supplies	0	1,000	653	1,000	1,000	100.0	100.0
400 Other Services and Charges							
410 Professional Services	8	250	0	250	250	100.0	100.0
420 Communications	563	1,000	968	1,000	1,000	100.0	100.0
470 Public Utility Services	12,616	14,363	6,355	14,363	14,363	100.0	100.0
Total	13,187	15,613	7,323	15,613	15,613	100.0	100.0
Total Expenditures – Service Unit 323	$92,738	$95,544	$80,402	$103,254	$120,988	126.6	117.2
Revenues							
350 Fines and Forfeits	$69,546	$90,000	$86,419	$90,000	$90,000	100.0	100.0
360 Miscellaneous Revenues	198	150	156	150	150	100.0	100.0
Total Revenues – Service Unit 323	$69,744	$90,150	$86,575	$90,150	$90,150	100.0	100.0

Service Unit 633 – Facility Maintenance ..... Interim Police Chief Greg Copeland

In 2012 this service unit is being separated out from Service Unit 119, Administration. It will be used to track costs associated with the maintenance of Police Facilities within the City of Yakima. Beginning in 2011, the City Hall Maintenance Supervisor is responsible for the oversight of maintenance of the Richard A. Zais, Jr. Center for Law and Justice. As such, 50% of his salary and that of the Building Maintenance Specialist are charged to this service unit.

Service Unit 633 – Facility Maint	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
110 Salaries and Wages	$0	$0	$0	$0	$82,863	*	*
200 Personnel Benefits	0	0	0	0	34,737	*	*
310 Office and Operating Supplies	0	0	0	0	45,000	*	*
400 Other Services and Charges							
470 Public Utility Services	0	0	72	0	192,641	*	*
480 Repairs And Maintenance	0	0	0	0	75,000	*	*
Total	0	0	72	0	267,641	*	*
Total Expenditures – Service Unit 633	$0	$0	$72	$0	$430,240	*	*

POLICE GRANTS – 152

Acting Police Chief ***Greg Copeland***

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

BUDGET SUMMARY

Dept 152 Police Grants	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2011	2011	2011	2012	% Chng	% Chng
	2010	Amended	Actual	Estimated	Projected	From	From
Expenditure Summary By Service Unit	**Actual**	**Budget**	**9/30/11**	**Year-End**	**Budget**	**2 to 5**	**4 to 5**
112 Investigation	$255,896	$378,657	$283,411	$392,533	$289,582	76.5	73.8
113 Preventive Patrol	293,529	578,555	390,488	569,371	585,149	101.1	102.8
117 Police Special Operations	291,208	274,085	117,017	186,492	106,427	38.8	57.1
131 Prosecution	73,688	110,385	86,632	127,395	120,804	109.4	94.8
Total Expenditures	$914,321	$1,341,682	$877,548	$1,275,792	$1,101,962	82.1	86.4
Revenue Summary By Service Unit							
112 Investigation	$336,381	$510,666	$392,241	$695,931	$466,666	91.4	67.1
113 Preventive Patrol	293,529	575,628	293,666	569,371	588,777	102.3	103.4
117 Police Special Operations	317,613	264,750	63,347	186,492	106,427	40.2	57.1
Total Revenues	$947,523	$1,351,044	$749,255	$1,451,794	$1,161,870	86.0	80.0
Fund Balance							
Beginning Balance	$297,944	$193,240	$331,146	$331,146	$507,148	262.5	153.2
Revenues Less Expenditures	33,202	9,362	(128,292)	176,002	59,908	639.9	34.0
Ending Balance	$331,146	$202,602	$202,853	$507,148	$567,056	279.9	111.8

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$374,934	$814,703	$554,521	$767,461	$752,785	92.4	68.3
200 Personnel Benefits	97,129	185,844	135,114	185,844	178,451	96.0	16.2
Sub-Total Salaries and Benefits	472,064	1,000,547	689,636	953,305	931,235	93.1	84.5
300 Supplies	157,279	54,130	12,393	54,294	24,127	44.6	2.2
400 Other Services And Charges	175,358	236,784	170,268	243,564	146,600	61.9	13.3
500 Intergov't Svcs/Other Interfund	78,919	50,221	5,251	24,629	0	0.0	0.0
600 Capital Outlays	30,702	0	0	0	0	*	0.0
Total Expenditures	$914,321	$1,341,682	$877,548	$1,275,792	$1,101,962	82.1	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.)

Account 110 Salaries and Wages – The exceptions to the salary freeze are those employees operating under the Yakima Police Patrolman's Association (YPPA). The YPPA labor agreement extends through 2012 and provides for a cost of living adjustment for Police Officers and Sergeants.

Account 120 Overtime – Overtime in this service unit is primarily used to pay overtime to the City Narcotics Unit officers.

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 consist of seized and forfeited assets.

Service Unit 112 – Investigation	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$0	$95,643	$51,330	$83,981	$52,200	54.6	62.2
120 Overtime	85,146	100,000	77,015	100,000	100,000	100.0	100.0
130 Special Pay	1,600	162	2,460	3,000	162	100.0	5.4
Total	86,747	195,805	130,805	186,981	152,362	77.8	81.5
200 Personnel Benefits	10,099	23,453	30,736	23,453	16,819	71.7	71.7
310 Office and Operating Supplies	41,608	14,400	7,667	15,500	14,400	100.0	92.9
410 Professional Services	117,442	145,000	114,204	166,600	106,000	73.1	63.6
Total Expenditures - Service Unit 112	$255,896	$378,657	$283,411	$392,533	$289,582	76.5	73.8
Revenues							
330 Intergovernmental Revenues	$67,851	$94,000	$93,904	$279,265	$50,000	53.2	17.9
360 Miscellaneous Revenues	265,556	404,000	298,337	404,000	404,000	100.0	100.0
380 Nonrevenues	2,975	12,666	0	12,666	12,666	100.0	100.0
Total Revenues - Service Unit 112	$336,381	$510,666	$392,241	$695,931	$466,666	91.4	67.1

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.

Account 110 Salaries and Wages – The exceptions to the salary freeze are those employees operating under the Yakima Police Patrolman's Association (YPPA). The YPPA labor agreement extends through 2012 and provides for a cost of living adjustment for Police Officers and Sergeants.

Account 200 Personnel Benefits – The personnel benefit accounts include employer rate increases for the Yakima Police Patrolman's Association for medical insurance of 16.8%; dental insurance of 8.8% along with the normal roll ups (i.e. percentage based benefits, such as social security and pension contributions) related to wage adjustments. Workers' compensation and unemployment insurance rates are unchanged. The Law Enforcement Officers and Firefighter (LEOFF) retirement contributions were unchanged. Employer rate increases for non-law enforcement personnel include the State's Public Employees' Retirement System (PERS) of 33% and medical insurance of 15.8%.

Revenues consist of COPS Hiring Recovery Program grant.

Service Unit 113 – Preventive Patrol	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % From 2 to 5	(7) % From 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries and Wages	$223,971	$436,915	$297,930	$432,002	$433,337	99.2	100.3
120 Overtime	0	0	1,572	0	0	*	*
130 Special Pay	0	4,271	807	0	12,680	296.9	*
Total	223,971	441,186	300,310	432,002	446,017	101.1	103.2
200 Personnel Benefits	69,558	137,369	90,178	137,369	139,132	101.3	101.3
Total Expenditures - Service Unit 113	$293,529	$578,555	$390,488	$569,371	$585,149	101.1	102.8
Revenues							
330 Intergovernmental Revenues	$293,529	$575,628	$293,666	$569,371	$588,777	102.3	103.4

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 2011 Justice Assistance Grant which is providing Emphasis Patrol overtime funding for 2012.

Account 120 Overtime – This line primarily contains Emphasis Patrol overtime funded by the Justice Assistance Grant.

Account 410 Professional Services – This line accounts for contracts to suppress graffiti and gang activities.

Revenues consist of Recovery Act Byrne Disparate Grant Program, pass-through grants from the County and other agencies, and the JAG grant.

Service Unit 117 – Police Special Ops	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % From 2 to 5	(7) % From 4 to 5
Expenses							
120 Overtime	$8,001	$95,700	$52,461	$52,875	$63,200	66.0	119.5
300 Supplies							
310 Office And Operating Supplies	28,587	3,230	2,294	2,294	3,927	121.6	171.2
350 Small Tools And Equipment	87,083	36,000	2,317	36,000	5,300	14.7	14.7
Total	115,671	39,230	4,611	38,294	9,227	23.5	24.1
400 Other Services And Charges							
410 Professional Services	51,787	88,934	54,694	70,694	34,000	38.2	48.1
490 Miscellaneous	6,129	0	0	0	0	*	*
Total	57,916	88,934	54,694	70,694	34,000	38.2	48.1
520 Intergovernment Agreements	78,919	50,221	5,251	24,629	0	0.0	0.0
640 Machinery And Equipment	30,702	0	0	0	0	*	*
Total Expenditures - Service Unit 117	$291,208	$274,085	$117,017	$186,492	$106,427	38.8	57.1

Revenues	$317,613	$264,750	$62,312	$186,492	$106,427	40.2	57.1
330 Intergovernmental Revenues	0	0	1,035	0	0	*	*
360 Miscellaneous Revenues	$317,613	$264,750	$63,347	$186,492	$106,427	40.2	57.1
Total Revenues - Service Unit 117	$317,613	$264,750	$62,312	$186,492	$106,427	40.2	57.1

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.

Service Unit 131 – Prosecution	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$56,215	$82,013	$59,356	$84,013	$91,205	111.2	108.6
140 Retirement/Term Cashout	0	0	11,590	11,590	0	*	0.0
Total	56,215	82,013	70,946	95,603	91,205	111.2	95.4
200 Personnel Benefits	17,473	25,022	14,200	25,022	22,499	89.9	89.9
310 Office And Operating Supplies	0	500	115	500	500	100.0	100.0
400 Other Services And Charges							
420 Communications	0	0	1,203	2,920	3,250	*	111.3
430 Transportation/Training	0	1,100	0	1,100	1,100	100.0	100.0
490 Miscellaneous	0	1,750	167	2,250	2,250	128.6	100.0
Total	0	2,850	1,370	6,270	6,600	231.6	105.3
Total Expenditures - Service Unit 131	$73,688	$110,385	$86,632	$127,395	$120,804	109.4	94.8

Service Units 699 – General Revenues

The numbers shown are the beginning balance for the fund.

	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$297,944	$193,240	$331,146	$331,146	$507,148	262.5	153.2

LAW AND JUSTICE CAPITAL – 333

Acting Police Chief ***Greg Copeland***

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 124 – Communications
Service Unit 518 – Capital Improvement
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 333 Law & Justice Capital Fund	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2011	2011	2011	2012	% Chng	% Chng
	2010	Amended	Actual	Estimated	Projected	From	From
Expenditure Summary By Service Unit	Actual	Budget	9/30/11	Year-End	Budget	2 to 5	4 to 5
103 Criminal Justice Sales Tax .3% Inc	$20,633	$12,000	$4,485	$15,000	$12,000	100.0	80.0
111 Crime Prevention	376,756	456,574	318,696	456,604	420,548	92.1	92.1
124 Communications	419,242	575,000	375,470	606,200	196,586	34.2	32.4
518 Capital Improvement	79,003	110,657	40,872	75,000	103,000	93.1	137.3
Total Expenditures	$895,634	$1,154,231	$739,523	$1,152,804	$732,134	63.4	63.5
Revenue Summary By Service Unit							
103 Criminal Justice Sales Tax .3% Inc	$24,173	$25,000	$17,917	$27,200	$12,000	48.0	44.1
111 Crime Prevention	299,348	188,337	138,318	199,360	133,548	70.9	67.0
124 Communications	350,838	500,000	86,395	675,644	195,546	39.1	28.9
645 Interfund Distribution	164,366	161,000	114,121	158,000	165,000	102.5	104.4
699 General Revenues	2,000	250	0	250	250	100.0	100.0
Total Revenues	$840,726	$874,587	$356,751	$1,060,454	$506,344	57.9	47.8
Fund Balance							
Beginning Balance	$385,466	$270,095	$330,557	$330,557	$238,207	88.2	72.1
Revenues Less Expenditures	(54,909)	(279,644)	(382,771)	(92,350)	(225,790)	80.7	244.5
Ending Balance	$330,557	($9,549)	($52,214)	$238,207	$12,417	(130.0)	5.2

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
300 Supplies	$127,252	$127,409	$51,569	$115,310	$162,548	127.6	22.2
400 Other Services and Charges	91,286	97,657	66,108	90,227	90,000	92.2	12.3
600 Capital Outlays	517,097	688,000	434,432	706,102	209,586	30.5	28.6
900 Interfund Payment for Services	160,000	241,165	187,414	241,165	270,000	112.0	36.9
Total Expenditures	$895,634	$1,154,231	$739,523	$1,152,804	$732,134	63.4	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. Revenues come from the .3% Criminal Justice Sales tax. See the Preliminary Budget Executive Summary, Section II, Criminal Justice Funding for a more detailed explanation of this source of revenue.

Service Unit 103 – Criminal Justice 3%	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
350 Small Tools and Equipment	$20,633	$12,000	$4,485	$15,000	$12,000	100.0	80.0
Revenues							
310 Taxes	$24,173	$25,000	$17,917	$27,200	$12,000	48.0	44.1

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 equipment and technology expenditures from grant funds for special projects or programs related to Crime Prevention.

Account 410 Professional Services – These funds are used for contracted services related to the installation and operation of equipment and technology purchased by this fund.

Account 640 Machinery and Equipment – This account is used for capital equipment purchases paid for by various grants or other sources dedicated to crime prevention.

Account 950 Interfund Operating Rental and Leases – These funds support the replacement of the Police Department fleet. These funds will purchase approximately nine fleet replacement vehicles in 2012.

Revenues consist of Cable TV Tax Revenue and private and federal grant reimbursement for capital purchases.

Service Unit 111 – Crime Prevention	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
350 Small Tools and Equipment	$92,550	$115,409	$47,084	$100,310	$150,548	130.5	150.1
410 Professional Services	8,161	0	0	20,227	0	*	0.0
640 Machinery and Equipment	116,045	100,000	84,198	94,902	0	0.0	0.0
950 Interfund Opt Rental and Leases	116,045	100,000	84,198	94,902	0	0.0	0.0
Total Expenditures - Service Unit 111	$160,000	$241,165	$187,414	$241,165	$270,000	112.0	112.0
Revenues							
310 Taxes	$108,229	$120,000	$57,519	$100,000	$80,000	66.7	80.0
330 Intergovernmental Revenues	191,118	68,337	80,799	99,360	53,548	78.4	53.9
Total Revenues - Service Unit 111	$299,348	$188,337	$138,318	$199,360	$133,548	70.9	67.0

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. Revenues consist of federal and pass-through grant reimbursement for the IPSS Project.

Service Unit 124 – Communications	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
410 Professional Services	$18,190	$0	$25,236	$0	$0	*	*
640 Machinery and Equipment	401,052	575,000	350,234	606,200	196,586	34.2	32.4
Total Expenditures - Service Unit 124	$419,242	$575,000	$375,470	$606,200	$196,586	34.2	32.4
Revenues							
330 Intergovernmental Revenues	$350,838	$500,000	$86,395	$675,644	$195,546	39.1	28.9

Service Unit 518 – Capital Improvement

The main expense in this account was security upgrades to the Law and Justice Center.

Service Unit 518 – Capital Impr	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
310 Office and Operating Supplies	$14,069	$0	$0	$0	$0	*	*
400 Other Services and Charges							
410 Professional Services	48,960	72,657	36,089	65,000	65,000	89.5	100.0
480 Repairs and Maintenance	15,974	25,000	4,782	5,000	25,000	100.0	500.0
Total	64,935	97,657	40,872	70,000	90,000	92.2	128.6
600 Capital Outlays							
620 Buildings	0	3,000	0	0	3,000	100.0	*
640 Machinery and Equipment	0	10,000	0	5,000	10,000	100.0	200.0
Total	0	13,000	0	5,000	13,000	100.0	260.0
Total Expenditures - Service Unit 518	$79,003	$110,657	$40,872	$75,000	$103,000	93.1	137.3

Service Units 645 and 699 – Revenues

Revenues consist of Interfund transfers and Beginning Fund Balances.

Service Units 645 & 699 – Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
390 Other Financing Sources	$164,366	$161,000	$114,121	$158,000	$165,000	102.5	104.4
Revenues							
270 Beginning Balance	$385,466	$270,095	$330,557	$330,557	$238,207	88.2	72.1
360 Miscellaneous Revenues	2,000	250	0	250	250	100.0	100.0
Total Revenues - Service Unit 699	$387,466	$270,345	$330,557	$330,807	$238,457	88.2	72.1

FIRE – 032

GENERAL FUND

Fire Chief ***Dave Willson***

DEFINITION

The mission of the Yakima Fire Department (YFD) is to protect life and property and to preserve the environment during incidents involving structural fires, medical emergencies and other disasters – natural or man-made. Additionally, YFD provides fire and injury prevention training to the community with a focus on teaching school-age children. YFD participates, and is in compliance with the National Incident Management System (NIMS) for statistical incident data tracking as well as to ensure responder accountability and safety.

Fire Stations are strategically located throughout the community to provide for timely response and mitigation of emergency incidents.

The Fire Department has the following service units:

Service Unit 121 – Auxiliary
Service Unit 122 – Fire Suppression
Service Unit 123 – Investigation
Service Unit 125 – Training
Service Unit 129 – Administration

PERFORMANCE STATISTICS

Auxiliary	2010 Actual	2011 Amended Budget	2012 Proposed Budget
Fire	383	425	446
Rupture/Explosions	7	5	5
Hazardous Condition	125	106	111
Service Call	489	461	484
Good Intent (response to report of fire / other hazardous conditions)	846	649	682
False Call	581	509	535
Other (miscellaneous request for service)	9	6	6
EMS/Rescue	7569	6173	6482

Investigation			
Juvenile Fire Setter Counseling	6	5	5
Investigate and Determine the Cause of the Fires	276	210	220
Accelerant Detection Canine Utilizations (started 1/1/05)	25	12	12

- *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	2010 Actual	2011 Amended Budget	2012 Proposed Budget
1180	Fire Chief	1.00	1.00	1.00
6321	Firefighter	57.00	57.00	58.00
6323	Fire Lieutenant (Shift)	12.00	12.00	12.00
6325	Fire Captain (Shift)	6.00	6.00	6.00
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)	1.00	1.00	0.00
6380	Deputy Fire Chief	2.00	2.00	2.00
6441	Secretary II	1.00	1.00	1.00
8230	Maintenance Mechanic	1.00	1.00	1.00
16101	Administrative Assistant to the Fire Chief	1.00	1.00	1.00
Total Personnel(2)		**87.00**	**87.00**	**87.00**

(1) Fire Training Assistant moved from YV-Tech program to shift Lieutenant position.
(2) 8.00 FTE's funded by Emergency Services (150).

BUDGET SUMMARY

Dept 032 Fire Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
121 Fire Auxiliary	$10,961	$10,900	$4,783	$10,900	$10,900	100.0	100.0
122 Fire Suppression	8,080,875	8,031,444	5,572,940	7,847,408	8,194,077	102.0	104.4
123 Fire Investigation	152,733	46,048	4,146	14,569	24,550	53.3	168.5
125 Fire Training	306,326	183,696	223,905	314,275	190,330	103.6	60.6
129 Administration	704,321	657,252	456,814	607,795	723,199	110.0	119.0
Total Expenditures	$9,255,216	$8,929,340	$6,262,588	$8,794,947	$9,143,056	102.4	104.0

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$7,087,961	$6,745,757	$4,683,154	$6,540,947	$6,753,088	100.1	73.9
200 Personnel Benefits	1,580,852	1,599,029	1,175,472	1,632,619	1,787,263	111.8	19.6
Sub-Total Salaries and Benefits	8,668,813	8,344,786	5,858,625	8,173,566	8,540,351	102.3	93.4
300 Supplies	257,660	230,600	146,843	274,600	238,100	103.3	2.6
400 Other Services and Charges	225,367	247,377	150,643	240,204	247,380	100.0	2.7
500 Intergov't Svcs / Other Interfund	0	100	0	100	100	100.0	0.0
900 Interfund Payment for Services	103,376	106,477	106,477	106,477	117,125	110.0	1.3
Total Expenditures	$9,255,216	$8,929,340	$6,262,588	$8,794,947	$9,143,056	102.4	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, Aircraft Fire and Rescue, 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 2012, 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 ..... Fire Chief Dave Willson
The "Reserves" consist of a small group of dedicated individuals who volunteer their time to support the mission of the Yakima Fire Department. Activities of this group include:

- *Operational Support* – The Reserves' role at an emergency scene focuses around firefighter rehabilitation and safety by refilling breathing air bottles, providing hydration and energy foods, monitoring firefighter's vital signs and establishing shelter for firefighters during extreme weather conditions.
- *Public Education* – The Reserves assist with events such as EDITH House and career fairs.
- *Chaplaincy* – Reserve members with Chaplain training provide counseling and crisis intervention at the emergency scene and Critical Incident Stress Debriefing (CISD) for responders.

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 awarded, grant money which accounts for the additional funding in 2011.

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 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 121 – Auxiliary	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
280 Clothing and Miscellaneous	$1,601	$1,600	$0	$1,600	$1,600	100.0	100.0
350 Small Tools and Equipment	1,708	1,500	932	1,500	1,500	100.0	100.0
400 Other Services and Charges							
410 Professional Services	857	800	241	800	800	100.0	100.0
480 Repairs and Maintenance	322	500	500	500	500	100.0	100.0
490 Miscellaneous	1,535	1,500	731	1,500	1,500	100.0	100.0
4R0 Reserve Firefighters	4,937	5,000	2,380	5,000	5,000	100.0	100.0
Total	7,652	7,800	3,851	7,800	7,800	100.0	100.0
Total Expenditures – Service Unit 121	$10,961	$10,900	$4,783	$10,900	$10,900	100.0	100.0

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.

Account 110 Salaries and Wages – The exceptions in this department to the salary freeze are those employees operating under the Law Enforcement Officers and Fire Fighters (LEOFF).

Account 120 Overtime – This account provides funding for emergency call back of off-duty personnel during large scale incidents. For 2012, funding has been reduced by 44% as a result of budget reductions.

Account 130 Special Pay – This account funds special pays which include differentials for Self Contained Breathing Apparatus (SCBA) repair technicians, Technical Rescue Team members, Shift Fire Investigators, and Hazard Materials Technicians.

Account 280 Clothing and Miscellaneous – This account funds the purchase and maintenance of Personal Protective Equipment (PPE) and uniforms. In addition, it 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).

Account 410 Professional Services – This is a pass-through account used as a contribution to 4th of July Committee for the annual fireworks display.

Revenues consist of revenues from fire protection services (other governmental agencies).

Service Unit 122 – Fire Suppression	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$5,829,105	$5,674,583	$4,011,811	$5,453,624	$5,761,149	101.5	105.6
120 Overtime	338,718	376,500	173,345	295,500	215,500	57.2	72.9
130 Special Pay	36,930	39,195	69,373	96,995	90,952	232.1	93.8
140 Retirement/Term Cashout	77,823	103,000	3,808	106,808	103,000	100.0	96.4
Total	6,282,576	6,193,278	4,258,336	5,952,927	6,170,601	99.6	103.7
200 Personnel Benefits							
200 Personnel Benefits	1,357,475	1,418,547	1,040,524	1,420,611	1,578,446	111.3	111.1
280 Clothing and Miscellaneous	80,863	90,100	53,914	93,675	92,000	102.1	98.2
Total	1,438,338	1,508,647	1,094,438	1,514,286	1,670,446	110.7	110.3
300 Supplies							
310 Office and Operating Supplies	110,974	88,500	65,292	128,500	93,500	105.7	72.8
320 Fuel Consumed	73,443	75,000	53,580	75,000	82,500	110.0	110.0
350 Small Tools and Equipment	28,808	24,500	5,116	28,500	24,500	100.0	86.0
Total	213,224	188,000	123,987	232,000	200,500	106.7	86.4
400 Other Services and Charges							
410 Professional Services	3,678	1,000	2,000	2,000	1,000	100.0	50.0
420 Communications	4,533	4,937	4,490	5,237	7,065	143.1	134.9
450 Operating Rentals and Leases	792	1,000	424	1,000	1,000	100.0	100.0
470 Public Utility Services	99,766	112,382	66,293	109,857	113,365	100.9	103.2
480 Repairs and Maintenance	31,411	15,000	18,043	20,000	20,000	133.3	100.0
490 Miscellaneous	6,557	7,100	4,928	10,000	10,000	140.9	100.0
Total	146,737	141,419	96,178	148,094	152,430	107.8	102.9
530 State / County Taxes & Assess	0	100	0	100	100	100.0	100.0
Total Expenditures – Service Unit 122	$8,080,875	$8,031,444	$5,572,940	$7,847,408	$8,194,077	102.0	104.4
Revenues							
330 Intergovernmental Revenues	$60,845	$0	$0	$0	$0	*	*
340 Charges For Goods And Services	404	0	0	0	0	*	*
360 Miscellaneous Revenues	2,403	0	100	100	0	*	0.0
Total Revenues – Service Unit 122	$63,652	$0	$100	$100	$0	*	0.0

Service Unit 123 – Investigation ..... 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.

This unit is also responsible for the delivery of the Juvenile Fire Stopper Program, Public Safety Education and Media Relations in the City. Additionally, this unit performs background checks on new hires, conducts special internal investigations for the department, and issues public disclosure releases as per applicable RCW.

Account 110 Salaries and Wages – The 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 2012.

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 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.

Revenues consist of investigation fees from other governmental agencies (i.e. Yakima County).

Service Unit 123 – Investigation	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$78,875	$0	$0	$0	$0	*	*
120 Overtime	14,892	15,000	1,161	5,000	15,000	100.0	300.0
130 Special Pay	25,296	20,800	48	29	0	0.0	0.0
Total	119,063	35,800	1,209	5,029	15,000	41.9	298.3
200 Personnel Benefits	27,005	0	274	140	0	*	0.0
300 Supplies							
310 Office and Operating Supplies	0	2,000	8	2,000	2,000	100.0	100.0
350 Small Tools and Equipment	1,913	4,600	1,515	4,600	4,600	100.0	100.0
Total	1,913	6,600	1,523	6,600	6,600	100.0	100.0
400 Other Services and Charges							
410 Professional Services	4,044	1,200	750	1,200	1,200	100.0	100.0
420 Communications	196	1,048	195	200	350	33.4	175.0
430 Transportation / Training	0	500	0	500	500	100.0	100.0
490 Miscellaneous	512	900	195	900	900	100.0	100.0
Total	4,752	3,648	1,140	2,800	2,950	80.9	105.4
Total Expenditures – Service Unit 123	$152,733	$46,048	$4,146	$14,569	$24,550	53.3	168.5
Revenues							
330 Intergovernmental Revenues	$655	$1,000	$652	$1,000	$1,000	100.0	100.0
340 Charges for Goods and Services	0	500	0	500	500	100.0	100.0
Total Revenues – Service Unit 123	$655	$1,500	$652	$1,500	$1,500	100.0	100.0

Service Unit 125 – Training.....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 was funded in part by pass-through YV-Tech funds. The YV-Tech program has been eliminated for 2012 due to budget reductions. The Officer assigned to this position is being transferred back to the suppression division. Five major areas of activity exist within the Training Division of the Department; (1) fire suppression training, (2) emergency medical training, (3) special operations training (hazardous materials, terrorism mitigation and tactical rescue), and (4) fire investigation training, and (5) recruit academy training.

Account 110 Salaries and Wages – The 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 2012.

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 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.

Revenue consists of fire training program fees.

Service Unit 125 – Training	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$201,209	$104,834	$148,316	$204,002	$102,876	98.1	50.4
120 Overtime	9,669	4,000	6,271	8,000	4,000	100.0	50.0
130 Special Pay	1,405	2,796	2,481	2,796	6,310	225.6	225.6
140 Retirement / Term Cashout	2,265	2,000	0	2,000	2,000	100.0	100.0
Total	214,547	113,631	157,068	216,798	115,185	101.4	53.1
200 Personnel Benefits	34,760	16,011	30,832	43,422	24,278	151.6	55.9
300 Supplies							
310 Office And Operating Supplies	29,924	20,000	13,709	20,000	15,000	75.0	75.0
350 Small Tools And Equipment	218	1,500	137	1,500	1,500	100.0	100.0
Total	30,142	21,500	13,846	21,500	16,500	76.7	76.7
400 Other Services And Charges							
410 Professional Services	20,281	28,000	20,618	28,000	28,000	100.0	100.0
420 Communications	489	655	488	655	467	71.3	71.3
490 Miscellaneous	6,108	3,900	1,052	3,900	5,900	151.3	151.3
Total	26,877	32,555	22,158	32,555	34,367	105.6	105.6
Total Expenditures – Service Unit 125	$306,326	$183,696	$223,905	$314,275	$190,330	103.6	60.6

Revenues							
330 Intergovernmental Revenues	$84,347	$83,000	$46,938	$50,500	$8,000	9.6	15.8
360 Miscellaneous Revenues	16,844	0	0	0	$0	*	*
Total Revenues – Service Unit 125	$101,190	$83,000	$46,938	$50,500	$8,000	9.6	15.8

Service Unit 129 – Administration

The purpose of this service unit is to plan, direct, control, and coordinate all operations of the Fire Department. The goal of this division is to accomplish planning, control, and coordination of all the programs and services of the Fire Department in the most efficient and cost effective manner.

Account 110 Salaries and Wages – 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 2012.

Account 120 Overtime – This line item is maintained to fund the overtime caused by extra hours worked for payroll and weekend work by the Assistant and Secretary II.

Account 410 Professional Services – This line item includes negotiation consultants and legal advisors.

Service Unit 129 – Administration	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$452,644	$399,548	$266,541	$365,692	$451,802	113.1	123.6
120 Overtime	1,046	3,500	0	500	500	14.3	100.0
140 Retirement/Term Cashout	18,085	0	0	0	0	*	*
Total	471,776	403,048	266,541	366,192	452,302	112.2	123.5
200 Personnel Benefits	79,148	72,771	49,927	73,171	90,940	125.0	124.3
310 Office And Operating Supplies	10,673	13,000	6,554	13,000	13,000	100.0	100.0
400 Other Services And Charges							
410 Professional Services	1,312	16,500	128	2,500	2,500	15.2	100.0
420 Communications	25,436	24,575	17,514	24,575	25,453	103.6	103.6
430 Transportation / Training	3,925	12,280	3,338	12,280	12,280	100.0	100.0
450 Operating Rentals And Leases	99	700	0	700	700	100.0	100.0
480 Repairs And Maintenance	1,772	2,900	869	2,900	2,900	100.0	100.0
490 Miscellaneous	6,806	5,000	5,466	6,000	6,000	120.0	100.0
Total	39,349	61,955	27,315	48,955	49,833	80.4	101.8
960 Interfund Insurance Services	103,376	106,477	106,477	106,477	117,125	110.0	110.0
Total Expenditures – Service Unit 129	$704,321	$657,252	$456,814	$607,795	$723,199	110.0	119.0

EMERGENCY SERVICES – 150

Fire Chief ***Dave Willson***
Deputy Fire Chief ***Bob Stewart***

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 Countywide EMS levy will be voted on for renewal in November of this year. The current levy expires on December 31 of 2013.

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 and Performance Statistics are found in the Fire Department 032.

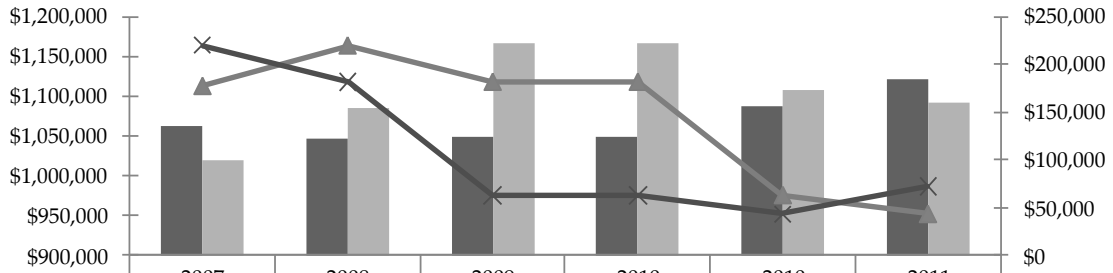
BUDGET SUMMARY

Dept 150 Emergency Services	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2011	2011	2011	2012	% Chng	% Chng
	2010	Amended	Actual	Estimated	Projected	From	From
Expenditure Summary By Service Unit	Actual	Budget	9/30/11	Year-End	Budget	2 to 5	4 to 5
122 Fire Suppression	$701,547	$710,850	$498,824	$701,529	$832,589	117.1	118.7
126 Emergency Services	266,979	311,054	272,946	320,167	266,900	85.8	83.4
645 Interfund Distribution	125,000	100,000	50,000	100,000	100,000	100.0	100.0
Total Expenditures	$1,093,525	$1,121,904	$821,770	$1,121,696	$1,199,489	106.9	106.9
Revenue Summary By Service Unit							
699 General Revenues	$1,094,658	$1,120,476	$668,128	$1,121,738	$1,196,026	106.7	106.6
Fund Balance							
Beginning Balance	$63,379	$43,736	$64,511	$64,511	$64,553	147.6	100.1
Revenues Less Expenditures	1,132	(1,428)	(153,642)	42	(3,463)	242.5	(8282.1)
Ending Balance	$64,511	$42,308	-$89,131	$64,553	$61,090	144.4	94.6

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$1,935,393	$1,986,004	$1,297,023	$1,932,955	$2,051,373	103.3	58.8
200 Personnel Benefits	596,389	629,002	410,368	629,280	738,072	117.3	21.2
Sub-Total Salaries And Benefits	2,531,782	2,615,006	1,707,390	2,562,235	2,789,445	106.7	80.0
300 Supplies	48,635	55,100	26,326	55,100	55,100	100.0	1.6
400 Other Services and Charges	253,862	425,046	344,306	509,110	386,692	91.0	11.1
500 Intergov't Svcs / Other Interfund	98,288	70,000	0	0	70,000	100.0	2.0
900 Interfund Payment for Services	8,582	34,912	26,184	34,912	34,912	100.0	1.0
Total Expenditures	127,299	141,433	124,459	141,433	152,125	107.6	100.0

EXPLANATORY NARRATIVE

EMERGENCY SERVICES FUND FINANCIAL DATA



	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2010 Estimate	2011 Projected
Revenues	$1,061,930	$1,046,508	$1,048,696	$1,048,696	$1,087,936	$1,120,476
Expenditures	$1,019,761	$1,084,313	$1,166,738	$1,166,738	$1,107,579	$1,091,586
Beg Bal	$177,058	$219,227	$181,422	$181,422	$63,380	$43,737
End Bal	$219,227	$181,422	$63,380	$63,380	$43,737	$72,627

Service Unit 122 – Fire Suppression

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.

Account 110 Salaries and Wages – 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.

Service Unit 122 – Fire Suppression	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$525,991	$517,777	$371,248	$517,777	$591,783	114.3	114.3
120 Overtime	38,883	40,000	14,139	20,000	40,000	100.0	200.0
130 Special Pay	5,569	5,621	12,140	16,300	16,840	299.6	103.3
140 Retirement / Term Cashout	1,838	11,000	0	11,000	11,000	100.0	100.0
Total	572,282	574,399	397,527	565,077	659,623	114.8	116.7
200 Personnel Benefits	129,265	136,452	101,297	136,452	172,966	126.8	126.8
Total Expenditures – Service Unit 122	$701,547	$710,850	$498,824	$701,529	$832,589	117.1	118.7

Service Unit 126 – Emergency Services

This service unit provides state required emergency medical training for Emergency Medical Technicians, emergency medical supplies and technical rescue tools and equipment.

Account 120 Overtime – Overtime in this service unit is primarily used for emergency callback.

Service Unit 126 – Emergency Svcs	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$108,027	$104,834	$87,179	$115,000	$105,002	100.2	91.3
120 Overtime	5,588	7,000	6,772	7,000	7,000	100.0	100.0
130 Special Pay	0	0	65	65	0	*	0.0
140 Retirement/Term Cashout	2,595	50,000	49,667	49,667	0	0.0	0.0
Total	116,211	161,834	143,682	171,732	112,002	69.2	65.2
200 Personnel Benefits	19,720	20,550	18,166	20,766	24,155	117.5	116.3
300 Supplies							
310 Office and Operating Supplies	25,227	25,000	13,434	25,000	25,000	100.0	100.0
350 Small Tools and Equipment	6,078	6,000	280	4,000	6,000	100.0	150.0
Total	31,305	31,000	13,714	29,000	31,000	100.0	106.9
400 Other Services and Charges							
430 Transportation / Training	0	930	0	930	930	100.0	100.0
490 Miscellaneous	1,893	1,000	1,645	2,000	1,000	100.0	50.0
Total	1,893	1,930	1,645	2,930	1,930	100.0	65.9
900 Interfund Payment for Services							
950 Interfund Opt Rental & Leases	75,000	75,000	75,000	75,000	75,000	100.0	100.0
960 Interfund Insurance Services	22,850	20,739	20,739	20,739	22,813	110.0	110.0
Total	97,850	95,739	95,739	95,739	97,813	102.2	102.2
Total Expenditures – Service Unit 126	$266,979	$311,054	$272,946	$320,167	$266,900	85.8	83.4

Service Unit 645 – Interfund Distribution

This service unit is EMS money that is directed to communications.

Service Unit – 645 Interfund Dist	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
550 Interfund Subsidies	$125,000	$100,000	$50,000	$100,000	$100,000	100.0	100.0

Service Unit 699 – General 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.

Service Unit 699 – General Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$63,379	$43,736	$64,511	$64,511	$64,553	147.6	100.1
330 Intergovernmental Revenues	1,094,006	1,119,726	668,149	1,121,738	1,195,726	106.8	106.6
360 Miscellaneous Revenues	651	750	-21	0	300	40.0	*
Total Revenues – Service Unit 699	$1,158,037	$1,164,212	$732,639	$1,186,249	$1,260,579	108.3	106.3

PUBLIC SAFETY COMMUNICATIONS – 151

Fire Chief ***Dave Willson***
Communications and Technology 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.

The Manager Position and the Division Administrative Assistant position are shared between the Information Technology Services and Public Safety Communications.

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 Call Takers
Service Unit 124 – Communications
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

Class Code	Position Title	2010 Actual	2011 Amended Budget	2012 Proposed Budget
1291	Communications & Technology 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 Call Taker (1)	12.00	13.00	13.00
6412	Public Safety Dispatcher (2)	12.00	12.00	12.00
6415	Public Safety Lead Dispatcher	5.00	5.00	5.00
17101	Public Safety Asst. Comm. Manager	1.00	1.00	1.00
18101	Communications Division Office Assistant	1.00	1.00	1.00
Total Personnel(3)		**35.00**	**36.00**	**36.00**

(1) The addition of one Calltaker was deferred from the 2011 budget until 2012 when the 911 excise tax increase goes into effect.

(2) Public Safety Communications funds .20 FTE's in Finance and had .30 FTE's funded by Information Systems (052).

BUDGET SUMMARY

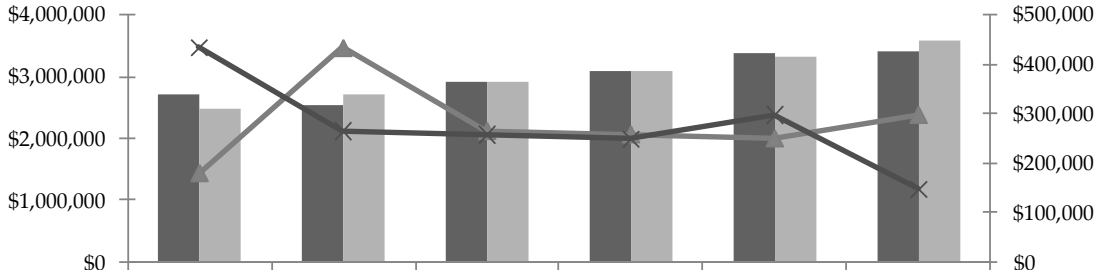
Dept 151 Public Safety Comm.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2011	2011	2011	2012	% Chng	% Chng
	2010	Amended	Actual	Estimated	Projected	From	From
Expenditure Summary By Service Unit	**Actual**	**Budget**	**9/30/11**	**Year-End**	**Budget**	**2 to 5**	**4 to 5**
103 Criminal Justice Sales Tax .3% Inc	$142,863	$124,210	$116,305	$131,488	$152,747	123.0	116.2
120 911 Call-Takers	1,415,891	1,809,525	1,247,103	1,808,614	1,892,412	104.6	104.6
124 Communications	1,509,694	1,407,762	865,257	1,362,688	1,443,114	102.5	105.9
Total Expenditures	$3,068,448	$3,341,497	$2,228,666	$3,302,790	$3,488,273	104.4	105.6
Revenue Summary By Service Unit							
103 Criminal Justice Sales Tax .3% Inc	$138,566	$90,000	$71,304	$131,500	$152,500	169.4	116.0
124 Communications	1,946,068	2,429,610	1,776,499	2,327,773	2,408,593	99.1	103.5
645 Interfund Distribution	975,000	890,000	642,500	890,000	840,000	94.4	94.4
699 General Revenues	750	1,250	7	1,250	1,250	100.0	100.0
Total Revenues	$3,060,384	$3,410,860	$2,490,309	$3,350,523	$3,402,343	99.8	101.6
Fund Balance							
Beginning Balance	$256,883	$226,393	$248,820	$248,820	$296,552	131.0	119.2
Revenues Less Expenditures	(8,064)	69,363	261,644	47,733	(85,930)	(123.9)	(180.0)
Ending Balance	$248,820	$295,756	$510,463	$296,552	$210,622	71.2	71.0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2011	2011	2011	2012	% Chng	%
	2010	Amended	Actual	Estimated	Projected	From	Of
Expenditure Summary By Type	**Actual**	**Budget**	**9/30/11**	**Year-End**	**Budget**	**2 to 5**	**Total**
100 Salaries and Wages	$688,492	$736,233	$541,209	$736,809	$771,625	104.8	64.3
200 Personnel Benefits	148,985	157,002	119,463	157,218	197,121	125.6	16.4
Sub-Total Salaries and Benefits	837,478	893,235	660,672	894,027	968,746	108.5	80.8
300 Supplies	31,305	31,000	13,714	29,000	31,000	100.0	2.6
400 Other Services And Charges	1,893	1,930	1,645	2,930	1,930	100.0	0.2
600 Capital Outlays	125,000	100,000	50,000	100,000	100,000	100.0	8.3
700 Debt Service	97,850	95,739	95,739	95,739	97,813	102.2	8.2
900 Interfund Payment For Services	$1,093,525	$1,121,904	$821,770	$1,121,696	$1,199,489	106.9	34.4
Total Expenditures	$688,492	$736,233	$541,209	$736,809	$771,625	104.8	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



	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Estimate	2012 Projected
Revenues	$2,703,830	$2,535,003	$2,893,752	$3,060,384	$3,350,523	$3,402,343
Expenditures	$2,449,375	$2,703,602	$2,900,801	$3,068,448	$3,302,790	$3,551,694
Beg Bal	$178,076	$432,531	$263,932	$256,883	$248,819	$296,552
End Bal	$432,531	$263,932	$256,883	$248,819	$296,552	$147,201

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. Revenues come from the .3% Criminal Justice Sales tax.

Service Unit 103 – Criminal Justice 3%	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$102,637	$92,141	$76,850	$92,141	$102,435	111.2	111.2
120 Overtime	6,589	2,000	10,304	9,000	9,000	450.0	100.0
Total	109,227	94,141	87,154	101,141	111,435	118.4	110.2
200 Personnel Benefits	33,636	30,069	29,151	30,347	41,312	137.4	136.1
Total Expenditures – Service Unit 103	$142,863	$124,210	$116,305	$131,488	$152,747	123.0	116.2
Revenues							
310 Taxes	$138,566	$90,000	$71,304	$131,500	$152,500	169.4	116.0

Service Unit 120 – 9-1-1 Call Takers

This service unit provides 9-1-1 call taking for the entire Yakima County, and is funded completely under contract with Yakima County from the 9-1-1 excise tax revenue.

Account 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 to 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 410 Professional Services – This line item is used when professional assistance is needed, such as instructors for this service unit.

Service Unit 120 – 9-1-1 Call Takers	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$731,345	$882,712	$548,103	$833,801	$912,252	103.4	109.4
120 Overtime	69,983	38,000	63,215	55,000	55,000	144.7	100.0
130 Special Pay	1,920	2,340	1,814	2,340	2,025	86.5	86.5
140 Retirement/Term Cashout	2,736	0	0	0	0	*	*
Total	805,984	923,052	613,132	891,141	969,277	105.0	108.8
200 Personnel Benefits							
200 Personnel Benefits	251,481	304,740	202,356	304,740	370,711	121.7	121.7
280 Clothing and Miscellaneous	1,801	2,300	1,656	2,300	2,300	100.0	100.0
Total	253,282	307,040	204,011	307,040	373,011	121.5	121.5
300 Supplies							
310 Office and Operating Supplies	7,568	6,000	4,759	6,000	6,000	100.0	100.0
350 Small Tools and Equipment	5,029	10,000	1,562	10,000	10,000	100.0	100.0
Total	12,597	16,000	6,321	16,000	16,000	100.0	100.0
400 Other Services and Charges							
410 Professional Services	2,959	3,000	0	3,000	3,000	100.0	100.0
420 Communications	58,998	235,000	234,383	302,000	280,000	119.2	92.7
430 Transportation / Training	9,038	7,000	5,504	7,000	7,000	100.0	100.0
480 Repairs and Maintenance	127,065	125,000	51,064	125,000	40,000	32.0	32.0
490 Miscellaneous	18,669	17,000	8,228	16,000	17,000	100.0	106.3
Total	216,728	387,000	299,179	453,000	347,000	89.7	76.6
640 Machinery And Equipment	0	35,000	0	0	35,000	100.0	*
900 Interfund Payment for Services							
960 Interfund Insurance Services	24,011	23,533	23,533	23,533	25,887	110.0	110.0
990 Interfund Administrative	103,288	117,900	100,926	117,900	126,238	107.1	107.1
Total	127,299	141,433	124,459	141,433	152,125	107.6	107.6
Total Expenditures – Service Unit 120	$1,415,891	$1,809,525	$1,247,103	$1,808,614	$1,892,412	104.6	104.6

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.

Account 120 Overtime – Overtime in this service unit is primarily due to two factors. The primary factor is that there must be a minimum number of personnel on duty at any given time to 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).

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 the mapping system which requires constant updating.

Account 410 Professional Services – This line item is used when professional assistance is needed, such as instructors for this service unit.

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 124 – Communications	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$951,818	$919,361	$555,191	$886,223	$930,896	101.3	105.0
120 Overtime	64,580	49,000	39,710	54,000	39,000	79.6	72.2
130 Special Pay	900	450	711	450	765	170.0	170.0
140 Retirement/Term Cashout	2,884	0	1,125	0	0	*	*
Total	1,020,182	968,811	596,737	940,673	970,661	100.2	103.2
200 Personnel Benefits							
200 Personnel Benefits	307,919	289,893	175,562	289,893	321,749	111.0	111.0
280 Clothing and Miscellaneous	1,552	2,000	1,644	2,000	2,000	100.0	100.0
Total	309,471	291,893	177,206	291,893	323,749	110.9	110.9
300 Supplies							
310 Office and Operating Supplies	28,432	31,000	12,307	31,000	31,000	100.0	100.0
340 Items Purchased For Resale Or	2,915	0	3,868	0	0	*	*
350 Small Tools and Equipment	4,690	8,100	3,829	8,100	8,100	100.0	100.0
Total	36,038	39,100	20,005	39,100	39,100	100.0	100.0
400 Other Services and Charges							
410 Professional Services	0	1,000	2,056	2,056	1,000	100.0	48.6
420 Communications	19,592	20,321	29,675	31,329	21,967	108.1	70.1
430 Transportation / Training	1,466	2,325	640	2,325	2,325	100.0	100.0
450 Operating Rentals and Leases	3,183	3,400	0	3,400	3,400	100.0	100.0
480 Repairs and Maintenance	8,635	4,500	10,297	11,000	4,500	100.0	40.9
490 Miscellaneous	4,257	6,500	2,459	6,000	6,500	100.0	108.3
Total	37,134	38,046	45,127	56,110	39,692	104.3	70.7
600 Capital Outlays							
640 Machinery And Equipment	0	35,000	0	0	35,000	100.0	*
660 Capital Leases	98,288	0	0	0	0	*	*
Total	98,288	35,000	0	0	35,000	100.0	*
750 Debt Service – Capital Lease Prin.	7,584	31,737	24,058	31,737	31,737	100.0	100.0
830 Debt Service – External LTD – Int.	998	3,174	2,126	3,174	3,174	100.0	100.0
Total Expenditures – Service Unit 124	$1,509,694	$1,407,762	$865,257	$1,362,688	$1,443,114	102.5	105.9

Revenues							
330 Intergovernmental Revenues	$1,782,571	$2,325,734	$1,714,830	$2,232,197	$2,313,117	99.5	103.6
340 Charges for Goods and Services	51,947	94,048	53,377	85,748	85,648	91.1	99.9
360 Miscellaneous Revenues	13,262	9,828	8,291	9,828	9,828	100.0	100.0
390 Other Financing Sources	98,288	0	0	0	0	*	*
Total Revenues – Service Unit 124	$1,946,068	$2,429,610	$1,776,499	$2,327,773	$2,408,593	99.1	103.5

Service Unit 645 – Interfund Distribution

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 – 645 Interfund Dist	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
390 Other Financing Sources	$975,000	$890,000	$642,500	$890,000	$840,000	94.4	94.4

Service Unit 699 – General Revenues

This service unit provides revenue support to the Division from the carryover of previous years and any miscellaneous income received.

Service Unit – 699 General Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$256,883	$226,393	$248,820	$248,820	$296,552	131.0	119.2
360 Miscellaneous Revenues	750	1,250	7	1,250	1,250	100.0	100.0
Total Revenues – Service Unit 699	$257,633	$227,643	$248,826	$250,070	$297,802	130.8	119.1

FIRE CAPITAL – 332

GENERAL FUND

Fire Chief ***Dave Willson***
Deputy Fire Chief ***Bob Stewart***

DEFINITION

The Fire Capital Reserve account is made up of funds from various sources, some of which have restricted allowable expenditures of the 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

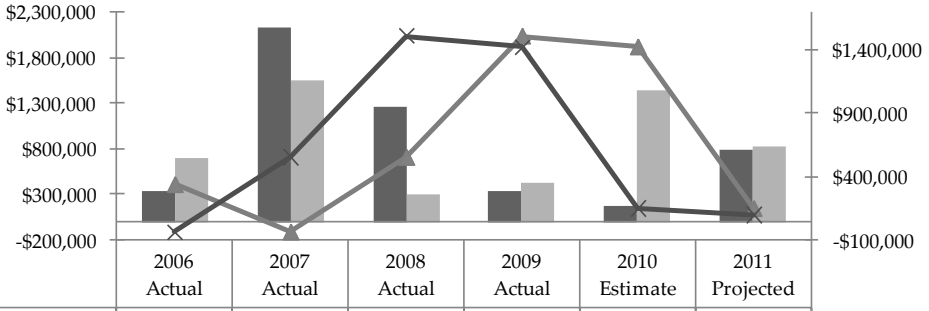
BUDGET SUMMARY

Dept 332 Fire Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2011	2011	2011	2012	% Chng	% Chng
	2010	Amended	Actual	Estimated	Projected	From	From
Expenditure Summary By Service Unit	Actual	Budget	9/30/11	Year-End	Budget	2 to 5	4 to 5
122 Fire Suppression	$1,355,703	$841,500	$590,647	$839,459	$196,459	23.4	23.4
Revenue Summary By Service Unit							
122 Fire Suppression	$18,000	$0	$0	$0	$0	*	*
125 Fire Training	14,449	14,016	8,670	8,670	0	0.0	0.0
126 Emergency Services	75,000	75,000	75,000	75,000	75,000	100.0	100.0
699 General Revenues	70,128	702,572	664,264	724,517	51,072	7.3	7.1
Total Revenues	$185,387	$791,588	$747,933	$808,187	$126,072	15.9	15.6
Fund Balance							
Beginning Balance	$1,423,480	$155,747	$253,164	$253,164	$221,892	142.5	87.7
Revenues Less Expenditures	(1,170,316)	(49,912)	157,286	(31,272)	(70,387)	141.0	225.1
Ending Balance	$253,164	$105,835	$410,450	$221,892	$151,505	143.2	68.3

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
300 Supplies	$10,745	$18,000	$15,330	$39,000	$18,000	100.0	9.2
400 Other Services And Charges	12,553	37,000	2,512	12,000	50,000	135.1	25.5
600 Capital Outlays	1,332,405	716,500	566,787	718,500	58,500	8.2	29.8
700 Debt Service	0	70,000	6,017	69,959	69,959	99.9	35.6
Total Expenditures	$1,355,703	$841,500	$590,647	$839,459	$196,459	23.4	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

Fire Operation Expenditures are itemized in the following table.

Item	Cost	Funding Source	Justification
Supplies MSA	$13,000	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	50,000	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	69,959	Fire capital Funds	10 year lease program for fire apparatus replacement.
Total	$196,459		

Service Unit 122 – Fire Suppression	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
300 Supplies							
310 Office And Operating Supplies	$0	$12,000	$13,840	$13,000	$12,000	100.0	92.3
350 Small Tools And Equipment	10,745	6,000	1,490	26,000	6,000	100.0	23.1
Total	10,745	18,000	15,330	39,000	18,000	100.0	46.2
480 Repairs And Maintenance	12,553	37,000	2,512	12,000	50,000	135.1	416.7
600 Capital Outlays							
630 Improvements Other Than	0	58,000	1,564	83,000	0	0.0	0.0
640 Machinery And Equipment	788,971	58,500	563,456	635,500	58,500	100.0	9.2
650 Construction Projects	543,434	0	0	0	0	*	*
660 Capital Leases	0	600,000	1,768	0	0	0.0	*
Total	1,332,405	716,500	566,787	718,500	58,500	8.2	8.1
750 Debt Service - Capital Lease -Pr	0	60,000	0	53,724	50,598	84.3	94.2
830 Debt Service – External LTD-Int.	0	10,000	6,017	16,235	19,361	193.6	119.3
Total Expenditures – Service Unit 122	$1,355,703	$841,500	$590,647	$839,459	$196,459	23.4	23.4
Revenues							
360 Miscellaneous Revenues	$18,000	$0	$0	$0	$0	*	*

Service Units 125, 126 And 699 – General Revenues

Revenues are detailed in the following table.

Description	2010 Actual	2011 Amended Budget	2012 Proposed Budget
Capital Component of Reimbursements f/Other Agencies (i.e. response to State fires)	$556	$34,500	$34,500
Interest from Investments	3,000	0	0
Lease Revenue from YPAC	16,572	16752	16,572
Sale of Salvage/Fixed Assets	0	23,445	0
Bond Proceeds – Line of Credit Bridge Financing for Station #92 Project	0	600,000	0
Transfer from First 1/4% Real Estate Excise Tax (REET 1)	50,000	50,000	0
Total – 699 General Revenues	$70,128	$724,517	$126,072

Service Units 125, 126 & 699 – Gen Rev	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
360 Miscellaneous Revenues	$14,449	$14,016	$8,670	$8,670	$0	0.0	0.0
Revenues							
360 Miscellaneous Revenues	$75,000	$75,000	$75,000	$75,000	$75,000	100.0	100.0
Revenues							
270 Beginning Balance	$1,423,480	$155,747	$253,164	$253,164	$221,892	142.5	87.7
330 Intergovernmental Revenues	556	32,000	34,534	34,500	34,500	107.8	100.0
360 Miscellaneous Revenues	19,572	16,572	13,774	18,017	16,572	100.0	92.0
390 Other Financing Sources	50,000	654,000	615,956	672,000	0	0.0	0.0
Total Revenues – Service Unit 699	$1,493,609	$858,319	$917,428	$977,681	$272,964	31.8	27.9

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 was tasked with providing City Council an analysis of street preservation alternatives. A series of Council meetings were held examining preservation options. City Council determined that no action at this time was prudent until city-wide General Government spending priorities were established. City Council has expressed the desire to establish a "level of service," for arterial and residential streets and then determine an appropriate mix of funding sources. With the budget limitations and increased cost of asphalt products, Streets provided no chip sealing to arterial or residential streets in 2011. The program was limited to select, critical pavement repairs (which received some mixed notoriety) and crack sealing. Weed Control along arterials was limited to a fraction of our past efforts due to budget constraints. A number of intersections with signal equipment failure were repaired or upgraded in 2011, including controller enhancements to improve corridor progression projects in 2011 for Yakima Avenue, 16th Avenue and 40th Avenue. Traffic Operations may lose 2 FTE's in 2012 which will impact graffiti removal from traffic signs and reduce our ability to repaint all pavement markings during the 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 Barge/Chestnut traffic calming measures were constructed in the fall of 2011. A neighborhood vote on the initial $50,000 project occurred in late 2009. Installation of the Traffic Calming improvements was dependent on the Memorial Hospital Neighborhood Plan. Nearly 400 of the highest wattage, least energy efficient streetlights have been converted to LED technology through a federal American Recovery and Reinvestment Act (ARRA) stimulus grant. This work will also receive PPL energy credit rebates. An additional 50 street lights will have been installed in east Yakima in the fall of 2011 in high crime locations. Additional cost reduction measures include the removal of 14 unnecessary 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 2011 (midterm) and 2012. A total of over $150,000 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. Two FTE's in sign and line maintenance have been removed from the 2012 Streets budget. Two working supervisory positions have previously been eliminated from Streets, leaving only 2 out of 4 original supervisors in the division. This winter's coming El Nina weather pattern could bring significant snow. Winter driving safety is an important priority for the Street Division, and the department continues to preserve the snow, ice, and traction program through improved materials and operating methods. Street Maintenance will be strained to sustain a heavy snow and ice response. The overall condition of the City's streets, though generally fair, 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.

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 900 new customers from West Valley in 2012. Refuse will be serving approximately 5,600 more residential customers and 1,800 more yard service customers now than it did 10 years ago with 3.6 fewer employees. A program addressing illegal dumping has been very busy, responding to many complaints. Refuse has also worked in partnership with ONDS in cleaning additional illegal dump sites. This effort has resulted in hundreds of tires and tons of illegally dumped debris being removed from public right-of-ways and alleys. 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 2011 Fall Leaf Program. Larger, more durable biodegradable bags will continue to be used for this program with a 20 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. Refuse has a policy issue to marginally increase worker FTE's to accommodate additional customers in 2012.

A revenue model examining property tax impacts of a Metropolitan Parks District (MPD) has been presented to City Council; however, this project had been set aside awaiting further Council direction.

The Upper Kiwanis Ballfield Project was designed, funded and the contract was awarded in the fall of 2011. The Service Club's Trust donated 5 parcels of land to the City at Kiwanis Park in the fall of 2008 ($300,000 in value) and committed to an additional $300,000 for development. The City received a $500,000 Recreation and Conservation (ROC) grant and committed an additional $500,000 from REET 1 to fund most of the remaining projects of the Kiwanis Park Master Plan. The new skate park, basketball court, and playground at Upper Kiwanis continue to be very popular. Completed phases of the Kiwanis Park Master Plan include a basketball court (Southwest Rotary), a playground (Downtown Rotary), a new restroom, a picnic shelter by the new ball field area (Sunrise Rotary) and other Title 12 amenities in the northwest portion of the park. The three ball fields for little league and women's fast pitch, night lighting, volleyball court and ADA accessible walkway are slated for completion in 2012. Franklin Pool had a great summer season with extended hours of operation due to lighting and area improvements. Lions Pool also had a good operating year even though much of the infrastructure is very mature. The 300 acres of developed parks are extensively used and are obviously very popular. McGuinness, Cherry, and Miller Parks received lighting enhancements to mitigate vandalism at night. Transit led the effort to obtain a $283,000 grant from Federal Highways to connect the William O. Douglas Trail to the Powerhouse trail through McGuiness Park. Parks continues to be challenged with maintaining services and maintenance of existing infrastructure in a highly limited resource situation. Additional funds have been cut from the 2012 Parks budget according to the POG Model. Further erosion of Park's revenues elevates the possibility of more serious service cuts and decrease of current open space maintenance practices. An extensive survey about Parks services was conducted in the community in 2011. The results will help craft Parks Comprehensive Plan update and Council's decisions about Parks services. One theme found in the parks survey was the respondent's desire to

register and pay for recreational services online. We do not have that capability currently but have identified a system which would provide that convenience. The least costly approach to procure the system would attach a small percentage "transactional fee" to reservations and payments made. This additional charge would, in most cases, be less than the cost of driving to Public Works to make the transaction in person.

Yakima Transit continues to be the critical provider of essential transportation services in the Upper Valley. A new two-year grant funded service to CWU in Ellensburg begins in November of 2011 under a four-way funding collaboration that includes Yakima Transit, Central Washington University, WSDOT and HopeSource. Five new buses were incorporated into the Transit fleet in mid 2010 and a commensurate number of older buses were removed in 2011. These five new buses were from an FTA capital grant through the Federal Stimulus (ARRA) program. Service to the Pacific Northwest University of Health Sciences, Riverside Christian School and Snokist in lower Terrace Heights ended in 2010; although grant funds were obtained for an additional year, Yakima County could not support the match. Sunday fixed-route bus service started in April 2011 under a federal grant and will be partially funded until February 2013. 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 that many in the community find essential, especially Dial-A-Ride. 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. A new Dial-A-Ride contractor will begin service in the fall of 2011.

The 2012 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 supporting operating divisions. The department restored selected asphalt surfaces around the Public Works complex in 2008 and 2010. The completed work for 2011 highlights concrete repair and surface water/wastewater management permit compliance activities. New energy efficient lighting was installed in 2011 in the large "working areas" of Public Works from the federal ARRA grant program.

The Public Works Department works closely with the Committee for Downtown Yakima as they have assumed the majority of downtown maintenance activities through the business voted DYBID. CDY is under contract with the City for downtown public parking management and enforcement. 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. The Parking Commission has asked the City Council through the 2012 Budget Policy Issue process to amend the current public parking lot pay schedule. Again, even in these difficult times, consideration should be given to establishing a dedicated repair and refurbishment fund for the downtown streetscape improvements. In addition to the damage caused by vehicle accidents, wear, tear and age are not to be denied. It was my pleasure to provide interim leadership to the Water/Irrigation and Wastewater/Stormwater Divisions this year as vacancies and management transitions required.

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 2012 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. We have centralized for all divisions in Public works the functions of timekeeping, travel, invoice management, and general records keeping.

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.

The service units in this division are:

Service Unit 633 – Facility Maintenance
Service Unit 639 – Administration
Service Unit 640 – Safety and Training Program

AUTHORIZED PERSONNEL

Class Code	Position Title	2010 Actual	2011 Amended Budget	2012 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	1.00	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 (1)		**9.00**	**9.00**	**9.00**

(1) Public Works Administration (560) funds .15 FTE in Equipment Rental and has 1.10 FTEs funded by Cemetery (144) and / or Transit (462).

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
633 Facility Maintenance	$515,046	$564,217	$413,604	$544,417	$560,113	99.3	102.9
639 Administration	499,801	561,185	408,519	559,621	582,086	103.7	104.0
640 Safety and Training	31,980	43,751	4,043	24,202	43,278	98.9	178.8
Total Expenditures	$1,046,827	$1,169,153	$826,166	$1,128,240	$1,185,478	101.4	105.1
Revenue Summary By Service Unit							
633 Facility Maintenance	$567,478	$567,438	$425,574	$567,438	$567,438	100.0	100.0
639 Administration	608,761	617,893	462,669	617,893	617,893	100.0	100.0
Total Revenues	$1,176,239	$1,185,331	$888,243	$1,185,331	$1,185,331	100.0	100.0
Fund Balance							
Beginning Balance	$219,391	$285,165	$348,803	$348,803	$405,894	142.3	116.4
Revenues Less Expenditures	129,412	16,178	62,077	57,091	($147)	(0.9)	(0.3)
Ending Balance	$348,803	$301,343	$410,880	$405,894	$405,747	134.7	100.0

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$448,290	$469,418	$336,398	$467,701	$481,245	102.5	40.6
200 Personnel Benefits	131,752	132,613	97,895	132,280	152,977	115.4	12.9
Sub-Total Salaries and Benefits	580,041	602,031	434,294	599,981	634,222	105.4	53.5
300 Supplies	56,377	60,480	37,872	59,106	57,655	95.3	4.9
400 Other Services and Charges	355,285	441,962	296,642	404,220	427,121	96.6	36.0
600 Capital Outlays	0	0	754	754	0	*	0.0
900 Interfund Payment for Services	55,124	64,679	56,604	64,179	66,479	102.8	5.6
Total Expenditures	$1,046,827	$1,169,153	$826,166	$1,128,240	$1,185,478	101.4	100.0

EXPLANATORY NARRATIVE

The service units are supported by charges against the designated assisted divisions. The charges are based on each division's current budget year's projected expenditures and an amount calculated on the percentage of administration support services received and square footage occupied.

Service Unit 633 – Facility Maintenance

The service unit is primarily supported by revenue received from the fees charged to the divisions occupying space at the Public Works Complex. A division's fee is based on its calculated percentage of space assigned at the Public Works Complex.

Account 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 410 Professional Services – Professional services expenditures include fees for special human resources and technical engineering issues.

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	2011 Amended Budget	% Of Total Budget	2012 Proposed Budget	% Of Total Budget	2012 Proposed vs. 2011 Amended
Parks	55,561	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 633 – Facility Maintenance	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$118,230	$121,315	$90,735	$121,315	$121,908	100.5	100.5
120 Overtime	10,355	10,000	10,262	10,000	10,000	100.0	100.0
130 Special Pay	0	0	186	0	0	*	*
Total	128,585	131,315	101,183	131,315	131,908	100.5	100.5
200 Personnel Benefits	40,742	39,331	31,698	39,631	44,709	113.7	112.8
300 Supplies							
310 Office and Operating Supplies	32,950	31,230	27,750	34,530	31,230	100.0	90.4
320 Fuel Consumed	1,021	1,500	895	1,500	1,650	110.0	110.0
350 Small Tools and Equipment	11,523	5,000	1,014	4,000	5,000	100.0	125.0
Total	45,494	37,730	29,659	40,030	37,880	100.4	94.6
400 Other Services and Charges							
410 Professional Services	1,047	1,500	110	1,500	1,500	100.0	100.0
420 Communications	1,763	1,000	440	1,000	1,000	100.0	100.0
430 Transportation / Training	1,103	500	953	1,500	500	100.0	33.3
470 Public Utility Services	216,323	252,341	167,895	227,141	242,116	96.0	106.6
480 Repairs and Maintenance	79,255	98,000	81,442	100,800	98,000	100.0	97.2
490 Miscellaneous	734	1,500	224	1,000	1,500	100.0	150.0
Total	300,226	354,841	251,064	332,941	344,616	97.1	103.5

950 Interfund Opt Rental And Leases	0	1,000	0	500	1,000	100.0	200.0
Total Expenditures – Service Unit 633	$515,046	$564,217	$413,604	$544,417	$560,113	99.3	102.9
Revenues							
360 Miscellaneous Revenues	$567,478	$567,438	$425,574	$567,438	$567,438	100.0	100.0

Service Unit 639 – Public Works Administration

This service unit's primary responsibility is to carry out "three R's and an M" at the Public Works Administration complex: Reception, Registration, Record Keeping and Management.

Account 120 Overtime – Overtime in this service unit is primarily due to extended hour's coverage.

The 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 2010	2011 Assessment	% Of Total Budget	2012 Proposed Assessment	% Of Total Budget
(131) Parks and Recreation	0%	214,447	34.7%	214,447	34.7%
(141) Streets and Traffic Engineering	0%	89,002	14.4%	89,002	14.4%
(144) Cemetery	0%	22,809	3.8%	22,809	3.8%
(462) Transit	0%	67,070	10.9%	67,070	10.9%
(471) Refuse and Recycling	0%	104,330	16.9%	104,330	16.9%
(551) Equipment Rental and Revolving	0%	119,235	19.3%	119,235	19.3%
Total Budget:	0%	617,893	100.0%	617,893	100.0%

Service Unit – 639 Administration	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$297,117	$309,337	$232,394	$322,301	$323,262	104.5	100.3
120 Overtime	13	2,500	88	500	2,500	100.0	500.0
Total	297,130	311,837	232,482	322,801	325,762	104.5	100.9
200 Personnel Benefits	83,855	85,791	65,516	88,582	98,562	114.9	111.3
300 Supplies							
310 Office and Operating Supplies	9,268	11,000	5,349	10,000	10,000	90.9	100.0
320 Fuel Consumed	0	250	0	276	275	110.0	99.8
350 Small Tools and Equipment	308	8,000	2,469	6,000	6,000	75.0	100.0
Total	9,576	19,250	7,817	16,276	16,275	84.6	100.0

400 Other Services and Charges							
410 Professional Services	105	2,500	0	1,500	2,000	80.0	133.3
420 Communications	38,463	56,753	33,630	48,829	50,907	89.7	104.3
430 Transportation / Training	125	1,500	159	1,000	1,500	100.0	150.0
440 Advertising	0	500	0	500	500	100.0	100.0
470 Public Utility Services	6,600	5,375	7,095	7,100	7,100	132.1	100.0
480 Repairs and Maintenance	5,957	4,500	2,011	3,000	4,500	100.0	150.0
490 Miscellaneous	2,866	9,500	2,450	5,600	9,500	100.0	169.6
Total	54,116	80,628	45,346	67,529	76,007	94.3	112.6
640 Machinery & Equipment	0	0	754	754	0	*	0.0
900 Interfund Payment for Services							
950 Interfund Opt Rental & Leases	20,048	27,551	20,476	27,551	25,738	93.4	93.4
960 Interfund Insurance Services	35,076	36,128	36,128	36,128	39,741	110.0	110.0
Total	55,124	63,679	56,604	63,679	65,479	102.8	102.8
Total Expenditures – Service Unit 639	$499,801	$561,185	$408,519	$559,621	$582,086	103.7	104.0
Revenues							
340 Charges for Good and Services	$608,750	$617,893	$462,669	$617,893	$617,893	100.0	100.0
360 Miscellaneous Revenues	11	0	0	0	0	*	*
Total Revenues – Service Unit 639	$608,761	$617,893	$462,669	$617,893	$617,893	100.0	100.0

Service Unit 640 – Public Works Safety Program

The service unit is responsible for introducing and monitoring programs targeted to prevent or reduce injuries and accidents. It is also responsible for accident investigation and providing general and required (by law, in some cases) safety training for Public Works employees.

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 410 Professional Services – Funds are budgeted in this line item for professional services in accordance with safety training and preparedness requirements.

Service Unit – 640 Safety & Training	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$22,574	$25,266	$1,880	$13,085	$22,575	89.4	172.5
120 Overtime	0	1,000	853	500	1,000	100.0	200.0
130 Special Pay	0	0	0	0	0	*	*
Total	22,574	26,266	2,733	13,585	23,575	89.8	173.5
200 Personnel Benefits	7,155	7,492	681	4,067	9,706	129.6	238.6
300 Supplies							
310 Office and Operating Supplies	293	1,000	0	800	1,000	100.0	125.0
350 Small Tools and Equipment	1,014	2,500	396	2,000	2,500	100.0	125.0
Total	1,307	3,500	396	2,800	3,500	100.0	125.0

400 Other Services and Charges							
410 Professional Services	0	1,000	0	500	1,000	100.0	200.0
420 Communications	66	1,293	60	750	1,298	100.4	173.1
430 Transportation / Training	0	600	0	400	600	100.0	150.0
490 Miscellaneous	877	3,600	173	2,100	3,600	100.0	171.4
Total	944	6,493	233	3,750	6,498	100.1	173.3
Total Expenditures – Service Unit 640	$31,980	$43,751	$4,043	$24,202	$43,278	98.9	178.8

Service Unit 699 – General Revenue

This revenue budget line item is 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.

Service Unit – 699 General Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$219,391	$285,165	$348,803	$348,803	$405,894	142.3	116.4

STREETS – 141

Director of Public Works ***Chris Waarvick***
Streets 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 when needed. 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 have risen slightly over the past year but have been more stable than previous 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	2010 Actual	2011 Amended Budget	2012 Proposed Budget
Maintenance Miles of Paved Streets	357	368	368
Sweeper Material (Tons)	9,000	8,500	8,500
Street Maintenance			
Miles Sealed Residential	.5	0	0
Seal Coated Arterials Lane Miles	15.0	0	0
Miles Crack Filled and Level Coursed	35.0	50.0	50.0
Miles of Dirt Streets and Alleys Graded / Graveled	26.0	5.0	5.0
Dust Abatement Tons of Material Applied	10.0	3.0	0

AUTHORIZED PERSONNEL

Class Code	Position Title	2010 Actual	2011 Amended Budget	2012 Proposed Budget
1261	Street and Traffic Operations Manager(1)	1.00	1.00	1.00
8711	Street Maintenance Specialist(1)	19.00	17.00	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)		**26.00**	**24.00**	**24.00**

(1) The Streets & Traffic Operations Manager position is shared with Traffic Operations.
(2) Two Street Maintenance Specialist positions were eliminated in 2011.

BUDGET SUMMARY

Dept 141 Street Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
224 Street Cleaning	$320,447	$334,877	$249,897	$334,877	$337,486	100.8	100.8
521 Street Maintenance	2,090,095	2,186,288	1,492,496	2,160,393	2,049,150	93.7	94.9
522 Pedestrian And Bikeway Maint.	64,411	0	1,161	0	0	0.0	*
524 Snow And Ice Control	525,968	393,323	241,667	421,323	401,717	102.1	95.4
529 Administration	215,715	223,695	195,325	224,875	234,304	104.7	104.2
645 Interfund Distribution	110,542	63,542	63,542	63,542	46,667	73.4	73.4
Total Dept 141 Expenditures	$3,327,178	$3,201,725	$2,244,088	$3,205,010	$3,069,323	95.9	95.8
Department 133 Total	2,010,732	2,016,966	1,394,047	2,007,150	1,886,048	93.5	94.0
Total Streets and Traffic Expenditures	$5,337,910	$5,218,691	$3,638,135	$5,212,160	$4,955,371	95.0	95.1

Revenue Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
224 Street Cleaning	$200,000	$200,000	$150,000	$200,000	$200,000	100.0	100.0
521 Street Maintenance	1,258,396	1,258,760	953,061	1,308,760	1,308,760	104.0	100.0
522 Pedestrian And Bikeway Maint.	50	0	250	250	0	*	0.0
645 Interfund Distribution	40,000	40,000	30,000	40,000	40,000	100.0	100.0
699 General Revenues	3,431,016	3,516,050	1,952,525	3,536,700	3,479,050	99.0	98.4
Total Dept 141 Revenues	$4,929,462	$5,014,810	$3,085,836	$5,085,710	$5,027,810	100.3	98.9
Department 133 Total	35,506	72,000	19,507	83,220	27,500	38.2	33.0
Total Streets and Traffic Revenues	$4,964,968	$5,086,810	$3,105,343	$5,168,930	$5,055,310	99.4	97.8
Fund Balance							
Beginning Balance	$1,461,266	$1,128,912	$1,088,323	$1,088,323	$1,045,092	92.6	96.0
Revenues Less Expenditures	1,602,284	1,813,085	841,748	1,880,700	1,958,487	108.0	104.1
Ending Balance	$3,063,550	$2,941,997	$1,930,071	$2,969,023	$3,003,580	102.1	101.2
Department 133 Total	(1,975,227)	(1,944,966)	(1,374,540)	(1,923,930)	(1,858,548)	95.6	96.6
Total Streets and Traffic Balance	$1,088,323	$997,031	$555,531	$1,045,093	$1,145,032	114.8	109.6

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$1,260,014	$1,248,070	$890,590	$1,248,275	$1,253,837	100.5	40.9
200 Personnel Benefits	435,965	417,544	313,617	419,265	468,932	112.3	15.3
Sub-Total Salaries and Benefits	1,695,979	1,665,615	1,204,207	1,667,540	1,722,769	103.4	56.1
300 Supplies	619,577	545,081	257,077	515,781	473,050	86.8	15.4
400 Other Services and Charges	54,802	64,600	45,923	65,260	65,805	101.9	2.1
600 Capital Outlays	110,601	63,642	63,605	63,642	46,767	73.5	1.5
500 Intergov't Svcs / Other Interfund	0	0	0	30,000	0	*	0.0
900 Interfund Payment for Services	846,219	862,788	673,277	862,788	760,932	88.2	24.8
Total Expenditures	$3,327,178	$3,201,725	$2,244,088	$3,205,010	$3,069,323	95.9	100.0

EXPLANATORY NARRATIVE

Service Unit 224 – Street Cleaning

Streets are swept at least three times per year on a rotating basis in most locations. Additional sweeping is done in advance of special events such as parades or street fairs. Street cleaning services have increased over previous years in part because of the reduction in pavement maintenance has allowed more time for this activity. There are not enough personnel to provide scheduled sweeping of streets.

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.

Revenues consist of an interfund distribution transfer from Storm Water for the removal of pollutants before they enter the storm water system.

Service Unit 224 – Street Cleaning	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$109,762	$114,196	$84,178	$114,196	$114,196	100.0	100.0
120 Overtime	1,956	2,000	1,305	2,000	2,000	100.0	100.0
130 Special Pay	1,915	2,375	2,082	2,375	2,375	100.0	100.0
Total	113,633	118,571	87,566	118,571	118,571	100.0	100.0
200 Personnel Benefits	42,870	44,917	33,631	44,917	50,493	112.4	112.4
310 Office And Operating Supplies	1,154	1,500	566	1,500	1,500	100.0	100.0
470 Public Utility Services	35,834	40,000	30,718	40,000	40,000	100.0	100.0
950 Interfund Opt Rental and Leases	126,955	129,889	97,417	129,889	126,921	97.7	97.7
Total Expenditures – Service Unit 224	$320,447	$334,877	$249,897	$334,877	$337,486	100.8	100.8
Revenues							
340 Charges for Good and Services	$200,000	$200,000	$150,000	$200,000	$200,000	100.0	100.0

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.

Before 2010 the street division was focused the 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 was 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. No arterial streets were chip sealed in 2011 and residential chip sealing projects were omitted for the third straight year. The residential street maintenance program now consists of minor patching and crack sealing only.

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 through 2012. Targeted streets this past year include Tieton Avenue, 5th Avenue, 16th Avenue, 64th Avenue and the intersections of 1st/Arlington and 1st/Mead. Streets will continue with this practice in 2012 unless funding levels change.

In response to clean air requirements and citizen concerns, the Bituminous Surface Treatment (BST) Program for unpaved streets was initiated in 2003 and has successfully placed an interim hard

surface on over 20 miles of unpaved roads. The final unpaved road, Coolidge Road, was reconstructed this summer.

A more aggressive weed control campaign on arterial roadways had resulted in a noticeable improvement in street appearance and reduced weed intrusion into roadways and sidewalks. Unfortunately, the 2011 program was scaled back to 1/3 of the previous level due to cost containment. Weed removal, hand sweeping and litter removal along the classified streets in Yakima is being done by city forces on an as needed basis.

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 350 Small Tools and Equipment – This account is used for equipment replacement and pays for items such as picks, YVRCAA Permits, hammers, survey hubs, traffic control signs, shovels and first aid supplies.

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

State Gas Tax is based on a state per capita formula. Another revenue source is insurance reimbursements for damages to infrastructure.

Service Unit 521 – Street Maintenance	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$812,973	$846,027	$621,267	$846,027	$850,892	100.6	100.6
120 Overtime	3,758	14,400	1,818	14,400	14,400	100.0	100.0
130 Special Pay	20,859	18,295	14,797	18,500	18,295	100.0	98.9
140 Retirement/Term Cashout	3,444	0	0	0	0	*	*
Total	841,034	878,722	637,883	878,927	883,587	100.6	100.5
200 Personnel Benefits							
200 Personnel Benefits	291,566	300,968	223,973	301,218	338,947	112.6	112.5
280 Clothing and Miscellaneous	2,443	1,000	1,937	2,000	2,000	200.0	100.0
Total	294,008	301,968	225,910	303,218	340,947	112.9	112.4
300 Supplies							
310 Office and Operating Supplies	252,353	270,331	86,100	241,031	198,800	73.5	82.5
320 Fuel Consumed	120,393	142,000	100,960	142,000	142,000	100.0	100.0
350 Small Tools and Equipment	11,820	6,000	2,580	6,000	5,500	91.7	91.7
Total	384,566	418,331	189,640	389,031	346,300	82.8	89.0

400 Other Services and Charges							
410 Professional Services	1,741	5,000	2,462	5,000	4,500	90.0	90.0
420 Communications	3,300	1,900	2,355	3,450	3,450	181.6	100.0
430 Transportation / Training	704	950	1,623	1,650	950	100.0	57.6
450 Operating Rentals and Leases	157	5,000	3,225	3,900	5,000	100.0	128.2
480 Repairs and Maintenance	1,156	2,500	625	2,500	2,500	100.0	100.0
490 Miscellaneous	2,754	2,200	3,092	3,000	2,200	100.0	73.3
Total	9,812	17,550	13,382	19,500	18,600	106.0	95.4
530 State / County Taxes & Assess	59	100	63	100	100	100.0	100.0
950 Interfund Opt Rental and Leases	560,616	569,616	425,618	569,616	459,616	80.7	80.7
Total Expenditures – Service Unit 521	$2,090,095	$2,186,288	$1,492,496	$2,160,393	$2,049,150	93.7	94.9
Revenues							
330 Intergovernmental Revenues	$1,253,504	$1,250,000	$948,033	$1,300,000	$1,300,000	104.0	100.0
340 Charges for Good and Services	4,892	8,760	5,028	8,760	8,760	100.0	100.0
Total Revenues – Service Unit 521	$1,258,396	$1,258,760	$953,061	$1,308,760	$1,308,760	104.0	100.0

Service Unit 522 – Pedestrian/Bikeway Maintenance

The Pedestrian and Bikeway Maintenance program was eliminated in 2011. This service unit covered pedestrian and bikeway maintenance, as well as sidewalk maintenance adjacent to City-owned facilities. 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.

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 522 – Ped/Bike Maint	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$36,278	$0	$0	$0	$0	0.0	*
120 Overtime	31	0	0	0	0	*	*
130 Special Pay	1,171	0	0	0	0	*	*
Total	37,480	0	0	0	0	0.0	*
200 Personnel Benefits	13,791	0	0	0	0	0.0	*
310 Office and Operating Supplies	5,468	0	1,161	0	0	*	*
410 Professional Services	7,673	0	0	0	0	*	*
Total Expenditures – Service Unit 522	$64,411	$0	$1,161	$0	$0	0.0	*
Revenues							
340 Charges for Good and Services	$50	$0	$250	$250	$0	*	0.0

Service Unit 524 – Snow and Ice Control

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. Citizens gauge much of the effectiveness of the street maintenance program in the handling of snow and ice during and after storm conditions. Snow and ice control services will vary in magnitude from year to year as weather conditions change. The ability to remove snow in a timely matter is limited by the number of skilled maintenance workers available. Service delivery is often necessary in the early hours of morning and for long durations that requires overtime for city personnel. The Streets division lost two positions in the 2011 budget. Moderate to large snowstorms or even a series of small snowstorms now require dividing the staff into two crews resulting in less equipment on the road and longer times to clear snow from city streets.

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 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 consist of reimbursement from state or federal agencies if a state of emergency is declared for winter storms.

Service Unit 524 – Snow & Ice Control	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$151,195	$163,961	$120,264	$163,961	$164,863	100.6	100.6
120 Overtime	67,722	35,000	6,594	35,000	35,000	100.0	100.0
130 Special Pay	3,874	5,100	3,246	5,100	5,100	100.0	100.0
Total	222,792	204,061	130,104	204,061	204,963	100.4	100.4
200 Personnel Benefits	74,787	59,012	45,853	59,012	66,504	112.7	112.7
310 Office and Operating Supplies	228,389	125,250	65,710	125,250	125,250	100.0	100.0
410 Professional Services	0	5,000	0	3,000	5,000	100.0	166.7
630 Improvements Other Than Bldg	0	0	0	30,000	0	*	0.0
Total Expenditures – Service Unit 524	$525,968	$393,323	$241,667	$421,323	$401,717	102.1	95.4

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 are shared with Traffic Engineering / Traffic Operations.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as minor specialized training and minor design work.

Service Unit 529 – Administration	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
110 Salaries and Wages	$45,076	$46,716	$35,037	$46,716	$46,716	100.0	100.0
200 Personnel Benefits	10,508	11,647	8,224	12,117	10,988	94.3	90.7
400 Other Services and Charges							
410 Professional Services	1,198	0	0	0	0	*	*
420 Communications	18	100	414	460	105	105.0	22.8
430 Transportation / Training	0	400	0	400	400	100.0	100.0
490 Miscellaneous	268	1,550	1,409	1,900	1,700	109.7	89.5
Total	1,484	2,050	1,823	2,760	2,205	107.6	79.9
900 Interfund Payment for Services							
960 Interfund Insurance Services	107,888	111,125	111,125	111,125	122,237	110.0	110.0
990 Interfund Admin Charges	50,760	52,158	39,117	52,158	52,158	100.0	100.0
Total	158,648	163,283	150,242	163,283	174,395	106.8	106.8
Total Expenditures – Service Unit 529	$215,715	$223,695	$195,325	$224,875	$234,304	104.7	104.2

Service Unit 645 – Interfund Distribution

This service unit represents the expense for debt service for the following projects: the I-82 Gateway Project and debt retired in 2013 ($46,667). Revenue consists of an operating transfer from Stormwater to repay start-up costs.

Service Unit 645 – Interfund Dist	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
550 Interfund Subsidies	$110,542	$63,542	$63,542	$63,542	$46,667	73.4	73.4
Revenues							
390 Other Financing Sources	$40,000	$40,000	$30,000	$40,000	$40,000	100.0	100.0

Service Unit 699 – General Revenues

This revenue is primarily from property taxes and interest income.

Service Unit 699 – General Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$1,461,266	$1,128,912	$1,088,323	$1,088,323	$1,045,092	92.6	96.0
310 Taxes	3,403,111	3,513,000	1,952,431	3,513,500	3,456,000	98.4	98.4
360 Miscellaneous Revenues	22,979	3,050	95	23,200	23,050	755.7	99.4
390 Other Financing Sources	4,927	0	0	0	0	*	*
Total Revenues – Service Unit 699	$4,892,283	$4,644,962	$3,040,849	$4,625,023	$4,524,142	97.4	97.8

TRAFFIC ENGINEERING – 133

Director of Public Works ***Chris Waarvick***
Streets 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 emergency vehicle preemption 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 or inspection 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 is needed 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 about 25,000 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 requests, and school zone beacon operation. Traffic engineering personnel maintain the city's pavement management program, 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	2010 Actual	2011 Amended Budget	2012 Proposed Budget
City High Pressure Sodium Street Lights in Service[1]	4,800	4,300	4,200
LED Streetlights in Service	0	345	400
Traffic Control			
Traffic Signs Under Maintenance			
Warning	1,850	1,850	1,850
Regulatory	10,600	10,650	10,750
Other	13,700	13,800	13,900
Total Traffic Signs Under Maintenance	26,150	26,300	26,500
Traffic Pavement Markings to be Maintained (in gallons)			
Traffic Signals	102	103	104
Solar-Powered School Flashers Units	34	34	40
School Pedestrian Signals	3	3	3
School Flashers	21	21	21
Traffic Engineering			
Update Traffic Counts on Arterial Streets (in segments)	100	10	50
Number of Street Segment Traffic Counts	50	20	25
Corrective or Citizen Request Work Orders Generated	90	90	90

(1) Inventory has not been updated for annexations, new developments or construction projects.

AUTHORIZED PERSONNEL

Class Code	Position Title	2010 Actual	2011 Amended Budget	2012 Proposed Budget
4221	Signal Technician I	1.00	1.00	1.00
4222	Signal Technician II	2.00	2.00	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
8663	Traffic Sign Specialist(1)	4.00	4.00	2.00
8664	Senior Traffic Sign Specialist	1.00	1.00	1.00
11301	Traffic Operations Supervisor	1.00	1.00	1.00
Total Personnel(2)		**13.00**	**13.00**	**11.00**

(1) Two Traffic Sign Specialist positions were eliminated in 2012.
(2) The Streets & Traffic Operations Manager position listed in Service Unit 141 is shared with Traffic Operations.

BUDGET SUMMARY

Dept 133 Traffic Engineering Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
116 Public Area Lighting	$432,968	$385,274	$275,451	$416,485	$423,268	109.9	101.6
525 Traffic Control	1,009,315	1,109,892	753,945	1,093,813	950,702	85.7	86.9
526 Traffic Engineering	313,684	263,600	169,799	238,600	251,700	95.5	105.5
639 Administration	196,347	197,546	149,969	197,546	198,270	100.4	100.4
646 Interfund Payments	58,418	60,655	44,884	60,707	62,108	102.4	102.3
Total Expenditures	$2,010,732	$2,016,966	$1,394,047	$2,007,150	$1,886,048	93.5	94.0
Department 141 Total	3,327,178	3,201,725	2,244,088	3,205,010	3,069,323	95.9	95.8
Total Streets and Traffic Expenditures	$5,337,910	$5,218,691	$3,638,135	$5,212,160	$4,955,371	95.0	95.1
Revenue Summary By Service Unit							
525 Traffic Control	$0	$45,000	$0	$45,000	$0	0.0	0.0
644 Outside Agency Billings	10,390	2,000	4,780	2,620	2,500	125.0	95.4
646 Interfund Payments	20,315	5,000	3,425	5,000	5,000	100.0	100.0
699 General Revenues	4,800	20,000	11,302	30,600	20,000	100.0	65.4
Total Revenues	$35,506	$72,000	$19,507	$83,220	$27,500	38.2	33.0
Department 141 Total	4,929,462	5,014,810	3,085,836	5,085,710	5,027,810	100.3	98.9
Total Streets and Traffic Revenues	$4,964,968	$5,086,810	$3,105,343	$5,168,930	$5,055,310	99.4	97.8
Fund Balance							
Beginning Balance	$0	$0	$0	$0	$0	*	*
Revenues Less Expenditures	(1,975,227)	(1,944,966)	(1,374,540)	(1,923,930)	(1,858,548)	95.6	96.6
Ending Balance	($1,975,227)	($1,944,966)	($1,374,540)	($1,923,930)	($1,858,548)	95.6	96.6
Department 141 Total	3,063,550	2,941,997	1,930,071	2,969,023	3,003,580	102.1	101.2
Total Streets and Traffic Balance	$1,088,323	$997,031	$555,531	$1,045,093	$1,145,032	114.8	109.6

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$733,155	$755,530	$537,573	$732,857	$669,218	88.6	35.5
200 Personnel Benefits	247,496	252,508	181,309	254,821	248,063	98.2	13.2
Sub-Total Salaries and Benefits	980,651	1,008,038	718,882	987,677	917,281	91.0	48.6
300 Supplies	306,917	245,626	195,372	255,156	244,443	99.5	13.0
400 Other Services and Charges	493,708	478,626	305,428	479,581	495,543	103.5	26.3
600 Capital Outlays	1,317	54,600	0	54,660	0	0.0	0.0
900 Interfund Payment for Services	228,140	230,076	174,366	230,076	228,781	99.4	12.1
Total Expenditures	$2,010,732	$2,016,966	$1,394,047	$2,007,150	$1,886,048	93.5	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 was eliminated with 2011 budget. The preventative maintenance program for the City's street light system had been successful in minimizing call outs for street light repairs. A higher rate of call-outs for equipment malfunctions is expected the longer preventive maintenance is deferred.

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 when 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. These fixtures are now required on all new development and roadway projects.

Power and maintenance costs for pedestrian lights and tree lights in the Central Business District have been reduced by upgrading fixtures and turning the fixtures off after midnight. The signal shop upgraded the time clocks built into downtown pedestrian and tree lights circuits in 2011 to turn the fixtures off late at night thereby reducing their annual energy costs by about 50%. Street lighting remains on to provide security and roadway safety. Turning off the lights has also reduced the high rate of vandalism and the need for frequent replacement and maintenance.

Forty-two locations were identified for street light improvements, involving either upgrades of existing street lights or new installations in areas identified by Police as high-crime areas. These installations were paid for with a grant secured by ONDS. Installation will be complete before the end of 2011.

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.

Service Unit 116 – Public Area Light	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$48,998	$50,124	$37,308	$50,124	$49,916	99.6	99.6
120 Overtime	860	500	706	500	500	100.0	100.0
130 Special Pay	1,256	1,600	913	1,600	1,600	100.0	100.0
Total	51,114	52,224	38,927	52,224	52,016	99.6	99.6
200 Personnel Benefits	17,798	18,277	13,827	18,308	20,532	112.3	112.2
300 Supplies							
310 Office and Operating Supplies	39,918	14,500	5,311	14,500	14,500	100.0	100.0
320 Fuel Consumed	10,863	11,520	9,731	12,700	12,671	110.0	99.8
Total	50,781	26,020	15,042	27,200	27,171	104.4	99.9
400 Other Services and Charges							
470 Public Utility Services	303,567	275,000	204,565	305,000	310,000	112.7	101.6
480 Repairs and Maintenance	6,525	10,500	650	10,500	10,500	100.0	100.0
Total	310,092	285,500	205,215	315,500	320,500	112.3	101.6
950 Interfund Opt Rental and Leases	3,183	3,253	2,440	3,253	3,048	93.7	93.7
Total Expenditures - Service Unit 116	$432,968	$385,274	$275,451	$416,485	$423,268	109.9	101.6

Service Unit 525 – Traffic Control

Maintenance and operation of the City's traffic signal system and our signs and marking inventory will be at a reduced level in 2012. 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.

Not all of the pavement markings and crosswalks received annual maintenance in 2011 due to budget reductions for materials. Two Traffic Sign Specialist positions have now been eliminated

further crippling maintenance efforts. School zones and arterials will continue to be the top priority for maintenance but markings in residential areas will be allowed to fade away. Requests for new markings will be reviewed not just for need but maintainability as well. Long lead times will be typical for striping requests.

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 posts are slightly more expensive than wood posts or steel pipe, the benefits in durability and efficiency more than make up for the marginal cost 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 keeping arterial street signage and critical safety signage to current industry standards and addressing graffiti and vandalism on as needed basis. This program will be even less aggressive in 2012 due to 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. It is likely that we will not be able to meet the requirements for inspection and timely replacement possibly compromising federal grant funding opportunities.

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 640 Machinery And Equipment – This account is used to purchase items such as school flashers and signs.

Service Unit 525 – Traffic Control	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$412,011	$470,537	$322,992	$446,354	$384,198	81.7	86.1
120 Overtime	10,335	8,250	6,860	7,750	7,750	93.9	100.0
130 Special Pay	10,611	10,073	8,813	9,913	9,913	98.4	100.0
140 Retirement/Term Cashout	0	0	2,170	2,169	0	*	0.0
Total	432,957	488,860	340,834	466,186	401,861	82.2	86.2
200 Personnel Benefits							
200 Personnel Benefits	145,970	164,422	113,796	165,052	148,963	90.6	90.3
280 Clothing And Miscellaneous	396	500	2,200	2,100	500	100.0	23.8
Total	146,366	164,922	115,996	167,152	149,463	90.6	89.4

300 Supplies							
310 Office And Operating Supplies	237,124	196,887	165,250	204,056	193,400	98.2	94.8
320 Fuel Consumed	10,863	11,520	9,731	12,700	12,671	110.0	99.8
350 Small Tools And Equipment	2,487	4,000	2,599	4,000	4,000	100.0	100.0
Total	250,474	212,407	177,580	220,756	210,071	98.9	95.2
400 Other Services And Charges							
420 Communications	8,408	5,525	6,107	5,530	7,192	130.2	130.1
430 Transportation / Training	84	1,000	1,406	1,500	1,000	100.0	66.7
450 Operating Rentals And Leases	0	2,000	0	2,000	2,000	100.0	100.0
470 Public Utility Services	134,305	138,551	87,177	138,551	138,551	100.0	100.0
480 Repairs And Maintenance	4,898	10,000	56	5,000	10,000	100.0	200.0
490 Miscellaneous	1,896	2,750	2,831	3,200	3,100	112.7	96.9
Total	149,591	159,826	97,577	155,781	161,843	101.3	103.9
640 Machinery And Equipment	1,317	54,600	0	54,660	0	0.0	0.0
950 Interfund Opt Rental And Leases	28,610	29,277	21,957	29,277	27,463	93.8	93.8
Total Expenditures - Service Unit 525	$1,009,315	$1,109,892	$753,945	$1,093,813	$950,702	85.7	86.9
Revenues							
330 Intergovernmental Revenues	$0	$45,000	$0	$45,000	$0	0.0	0.0

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 StreetSaver pavement management software 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. 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.

Account 120 Overtime – Overtime in this service unit is primarily due to traffic data collection at intersections outside the normal work hours.

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 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 526 – Traffic Engineering	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$203,470	$168,380	$124,274	$168,380	$169,514	100.7	100.7
120 Overtime	1,503	1,000	269	1,000	1,000	100.0	100.0
130 Special Pay	463	0	0	0	0	*	*
Total	205,436	169,380	124,543	169,380	170,514	100.7	100.7
200 Personnel Benefits							
200 Personnel Benefits	68,673	53,819	39,911	53,819	60,787	113.0	113.0
280 Clothing and Miscellaneous	0	200	0	200	200	100.0	100.0
Total	68,673	54,019	39,911	54,019	60,987	112.9	112.9
300 Supplies							
310 Office and Operating Supplies	1,956	2,200	2,093	2,200	2,200	100.0	100.0
350 Small Tools and Equipment	3,705	5,000	656	5,000	5,000	100.0	100.0
Total	5,661	7,200	2,749	7,200	7,200	100.0	100.0
400 Other Services and Charges							
410 Professional Services	33,564	30,000	1,001	5,000	10,000	33.3	200.0
430 Transportation / Training	0	500	244	500	500	100.0	100.0
490 Miscellaneous	350	2,500	1,351	2,500	2,500	100.0	100.0
Total	33,913	33,000	2,595	8,000	13,000	39.4	162.5
Total Expenditures - Service Unit 526	$313,684	$263,600	$169,799	$238,600	$251,700	95.5	105.5

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.

Service Unit 639 – Administration	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
960 Interfund Insurance Services	$7,029	$7,240	$7,240	$7,240	$7,964	110.0	110.0
980 Interfund Garage / Plant Charges	153,462	153,462	115,095	153,462	153,462	100.0	100.0
990 Interfund Admin Charges	35,856	36,844	27,634	36,844	36,844	100.0	100.0
Total Expenditures - Service Unit 639	$196,347	$197,546	$149,969	$197,546	$198,270	100.4	100.4

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. 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 644 – Outside Ag Bills	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
330 Intergovernmental Revenues	$0	$0	$2,660	$500	$500	*	100.0
340 Charges or Good and Services	2,750	2,000	2,000	2,000	2,000	100.0	100.0
390 Other Financing Sources	7,640	0	120	120	0	*	0.0
Total Revenues - Service Unit 644	$10,390	$2,000	$4,780	$2,620	$2,500	125.0	95.4

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.

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.

Revenues consist of reimbursement for materials.

Service Unit 646 – Interfund Payments	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$41,341	$43,360	$32,088	$43,360	$43,120	99.5	99.5
120 Overtime	1,104	1,000	475	1,000	1,000	100.0	100.0
130 Special Pay	1,203	706	705	706	706	100.0	100.0
Total	43,648	45,066	33,268	45,066	44,826	99.5	99.5
200 Personnel Benefits	14,659	15,289	11,575	15,341	17,082	111.7	111.4
420 Communications	111	300	40	300	200	66.7	66.7
Total Expenditures - Service Unit 646	$58,418	$60,655	$44,884	$60,707	$62,108	102.4	102.3
Revenues							
340 Charges for Good and Services	$20,315	$5,000	$3,425	$5,000	$5,000	100.0	100.0

Service Unit 699 – General Revenues

General revenues consist of private contributions and insurance reimbursements.

Service Unit 699 – General Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
360 Miscellaneous Revenues	$4,800	$0	$10,567	$10,600	$0	*	0.0
390 Other Financing Sources	0	20,000	735	20,000	20,000	100.0	100.0
Total Revenues - Service Unit 699	$4,800	$20,000	$11,302	$30,600	$20,000	100.0	65.4

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, vanpool and paratransit services that includes Selah and Yakima.

Fixed-Route Transit
There are ten bus routes that operate from 6:00 a.m. to 7:45 p.m., Monday through Friday. The 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. Bus service is currently being performed under a grant. Six hourly routes are operated on Sundays between 8am and 4pm.

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 seeks growth in the system through the use of grants and funding from sources outside Yakima Transit's normal operating revenue. In 2012, grants will support growth in the way of extending hours of service into the evenings, providing service on Sundays, and expanding a commuter service to the City of Ellensburg. The Ellensburg service, which is being contracted through Hopesource, also has Hopesource and Central Washington University as partners in this venture. A fixed-route service extension to Naches may also be contemplated for late 2012.

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. City Council supports annual community events by not requiring a fare for the service; these events include: the New Year's Eve Celebration, the 4th of July fireworks show and the Central Washington State Fair. 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.

Paratransit
Yakima Transit also provides specialized transportation services to individuals with disabilities through our demand response (Dial-A-Ride) service. This service will likely continue to be operated under a private contract. The annual budgeted allocation for this contractor is roughly the same in 2012 as the 2011 budget.

In an effort to control the escalating costs associated with this service, the City of Yakima provides fuel, discounted vehicle insurance, and vehicles. By having a contract with these incentives, Yakima Transit believes it is able to provide service at or below similar operating levels with other statewide transit providers. Service through a new contractor is anticipated in 2012.

Vanpool
The Vanpool program in 2011 continued to grow in ridership and the number of vans on the road. As of the beginning of 2011, all available vanpool vans were in use. The number of vans on the road for 2012 is anticipated to remain the same. Yakima Transit maintains a list of riders waiting to sign up for an available van. Additional vehicles are being pursued through the Washington State Department of Transportation to fill additional needs.

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 515 – Transit Center
Service Unit 519 – Administration
Service Unit 699 – General Revenue

PERFORMANCE STATISTICS

	Actual			Budget	
Transit Fixed-Route	**2008**	**2009**	**2010**	**2011 Amended**	**2012 Proposed**
Ridership	1,456,727	1,336,557	1,289,918	1,396,368	1,409,437
Service Days	310	307	312	345	359
Vehicle Service Mileage	830,972	733,777	778,799	835,818	848,641
Vehicle Service Hours	56,249	51,421	56,834	57,348	58,218
Operating Expenses (SU 512, 519, and 641)	5,601,477	5,327,652	5,667,167	5,832,335	6,036,596
Fare box Revenues (passes, tickets, & cash)	392,005	490,192	430,497	482,000	487,000
Fare box Return Ratio(1)	0.0700	0.0920	0.0760	0.0826	0.0807
Revenue / Passenger	0.2691	0.3668	0.3337	0.3452	0.3455
Revenue / Mile	0.4717	0.6680	0.5528	0.5767	0.5739
Revenue / Hour	6.9691	9.5329	7.5746	8.4048	8.3651
Passenger / Mile	1.7530	1.8215	1.6563	1.6707	1.6608
Passenger / Hour	25.8978	25.9924	22.6962	24.3490	24.2096
Operating Cost / Passenger	3.8452	3.9861	4.3934	4.1768	4.2830
Operating Cost / Mile	6.7409	7.2606	7.2768	6.9780	7.1133
Operating Cost / Hour(2)	99.5836	103.6085	99.7144	101.7008	103.6895

Transit Paratransit	Actual 2008	Actual 2009	Actual 2010	Budget 2011 Amended	Budget 2012 Proposed
Ridership	102,529	90,440	87,484	87,484	94,483
Service Days	364	364	363	359	359
Vehicle Service Mileage	513,509	452,504	413,087	413,087	446,134
Vehicle Service Hours	41,279	47,867	40,994	40,994	44,274
Operating Expenses (SU 512, 519, and 641)	1,451,523	1,262,778	1,255,598	1,241,621	1,238,000
Fare box Revenues (passes, tickets, & cash)	36,506	110,009	96,047	92,709	99,588
Fare box Return Ratio(1)	0.0251	0.0871	0.0765	0.0747	0.0804
Revenue / Passenger	0.3561	1.2164	1.0979	1.0597	1.0540
Revenue / Mile	0.0711	0.2431	0.2325	0.2244	0.2232
Revenue / Hour	0.8844	2.2982	2.3429	2.2615	2.2494
Passenger / Mile	0.1997	0.1999	0.2118	0.2118	0.2118
Passenger / Hour	2.4838	1.8894	2.1341	2.1341	2.1341
Operating Cost / Passenger	14.1572	13.9626	14.3523	14.1925	13.1029
Operating Cost / Mile	2.8267	2.7906	3.0395	3.0057	2.7750
Operating Cost / Hour(2)	35.1637	26.3810	30.6288	30.2879	27.9625

Transit Vanpool	Actual 2008	Actual 2009	Actual 2010	Budget 2011 Amended	Budget 2012 Proposed
Ridership	97,900	91,552	101,768	111,945	114,184
Service Days	253	253	260	256	257
Vehicle Service Mileage	527,915	475,879	545,236	599,760	611,755
Vehicle Service Hours	11,731	10,664	12,116	13,328	13,594
Operating Expenses (SU 512, 519, and 641)	262,760	239,556	286,713	315,384	321,692
Fare box Revenues (passes, tickets, & cash)	208,776	192,486	225,310	247,841	252,798
Fare box Return Ratio(1)	0.795	0.804	0.786	0.786	0.786
Revenue / Passenger	2.1325	2.1025	2.2140	2.2140	2.2140
Revenue / Mile	0.3955	0.4045	0.4132	0.4132	0.4132
Revenue / Hour	17.7970	18.0501	18.5961	18.5961	18.5961
Passenger / Mile	0.1854	0.1924	0.1866	0.1866	0.1866
Passenger / Hour	8.3454	8.5851	8.3995	8.3995	8.3995
Operating Cost / Passenger	2.6840	2.6166	2.8173	2.8173	2.8173
Operating Cost / Mile	0.4977	0.5034	0.5259	0.5259	0.5259
Operating Cost / Hour(2)	22.3988	22.4640	23.6640	23.6640	23.6640

(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	2010 Actual	2011 Amended Budget	2012 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
20121	Marketing and Program Administrator	1.00	1.00	1.00
20122	Transit Project Planner	1.00	1.00	1.00
22101	Transit Operator(1)	36.00	38.00	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**	**52.00**	**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) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
512 City Transit	$4,901,873	$4,889,472	$3,680,112	$5,064,123	$5,288,429	108.2	104.4
514 Specialized Trans. Services	1,195,598	1,436,467	883,562	1,192,000	1,175,500	81.8	98.6
515 Transit Center	0	30,000	11,934	27,000	55,000	183.3	203.7
519 Administration	1,112,007	1,116,127	870,091	1,125,112	1,179,024	105.6	104.8
Total Expenditures	$7,209,479	$7,472,066	$5,445,698	$7,408,235	$7,697,953	103.0	103.9
Revenue Summary By Service Unit							
512 City Transit	$2,861,089	$2,844,040	$714,586	$2,989,199	$2,797,385	98.4	93.6
513 Special Transit Operations	0	1,000	0	0	0	0.0	*
514 Specialized Trans. Services	183,990	187,675	91,859	321,762	89,087	47.5	27.7
699 General Revenues	4,275,880	4,316,100	3,356,407	4,320,273	4,416,500	102.3	102.2
Total Revenues	$7,320,959	$7,348,815	$4,162,852	$7,631,234	$7,302,972	99.4	95.7
Fund Balance							
Beginning Balance	$673,230	$676,361	$784,711	$784,711	$1,007,709	149.0	128.4
Revenues Less Expenditures	111,480	(123,251)	(1,282,847)	222,999	(394,981)	320.5	(177.1)
Ending Balance	$784,711	$553,110	-$498,136	$1,007,709	$612,729	110.8	60.8

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$2,593,288	$2,604,062	$1,889,893	$2,579,235	$2,573,750	98.8	33.4
200 Personnel Benefits	1,033,057	1,022,506	703,559	1,041,634	1,156,875	113.1	15.0
Sub-Total Salaries and Benefits	3,626,345	3,626,568	2,593,451	3,620,870	3,730,625	102.9	48.5
300 Supplies	792,349	900,500	791,145	1,063,500	1,071,500	119.0	13.9
400 Other Services and Charges	1,323,719	1,581,464	954,354	1,338,332	1,372,531	86.8	17.8
500 Intergov't Svcs / Other Interfund	431	2,300	120	24,300	68,300	2969.6	0.9
900 Interfund Payment for Services	1,466,635	1,361,233	1,106,628	1,361,233	1,454,996	106.9	18.9
Total Expenditures	$7,209,479	$7,472,066	$5,445,698	$7,408,235	$7,697,953	103.0	100.0

EXPLANATORY NARRATIVE

Yakima Transit's revenue and expense accounts in these service areas are intended to maintain the operations portion of the public transportation services provided. Many of the larger expense accounts include salaries, fuel, insurance, and contracted services like the Dial A Ride program. Revenue typically consists of sales tax revenue (makes up roughly 56% of the total revenue); grant funds (roughly 29% of overall revenue), fares (6%), and miscellaneous revenue sources make up the difference.

Service Unit 512 – City Transit

This service unit provides for fixed route transit services.

Account 120 Overtime – Overtime in this service unit is primarily due to Holiday and shuttle services but is sometimes used to cover service when there are employment shortages to due to illness. Overtime accounts for not only the half time, but the full hour as well.

Account 130 Special Pay – The areas that require special pay frequently are employees filling in at higher positions. The bilingual special pay is also charged to these accounts.

Account 410 Professional Services – Funds are budgeted into these accounts for professional services such as engineering, surveying, legal, information technology (i.e. Google Transit), employment service contracts (i.e. vocation rehabilitation employees working at the transit center), and ongoing property maintenance (landscaping contract & shelter cleaning contract).

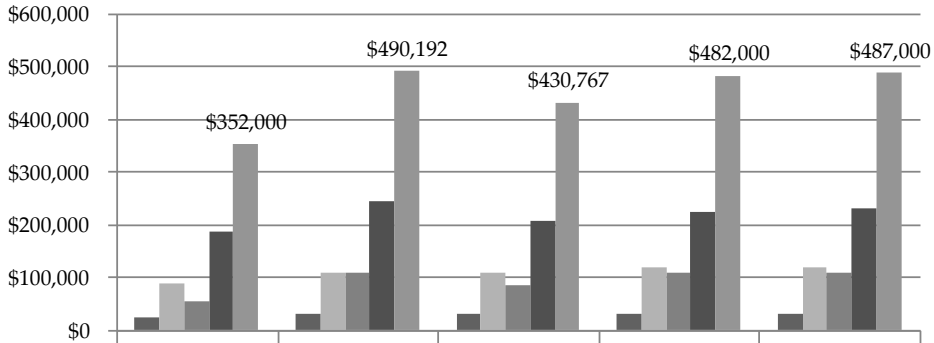
Account 440 Advertising – These accounts provide for general media advertising mainly to announce new or modified services.

Revenues in the 512 Service Unit come from federal grants, the fixed-route portion of the Selah contract, and rider fares. These accounts are intended to reflect the funds dedicated to fixed-route service. Many times grants cover more than one type of service.

The following graphs / tables 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.

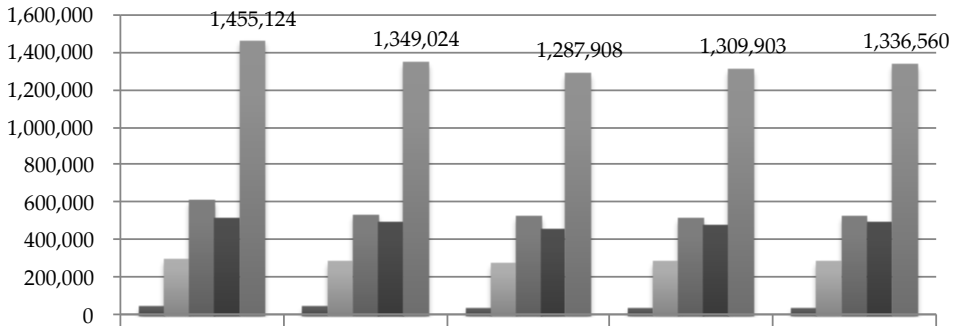
TRANSIT FARE ANALYSIS COMPARISON BY REVENUE CATEGORIES



	2008	2009	2010	2011	2012
Discount Fare	$24,000	$30,080	$30,175	$30,000	$30,000
Adult	$88,000	$109,339	$108,587	$120,000	$120,000
Youth	$55,000	$106,834	$84,995	$107,000	$107,000
Cash Fare	$185,000	$243,939	$207,010	$225,000	$230,000
Total Revenue	$352,000	$490,192	$430,767	$482,000	$487,000
				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.

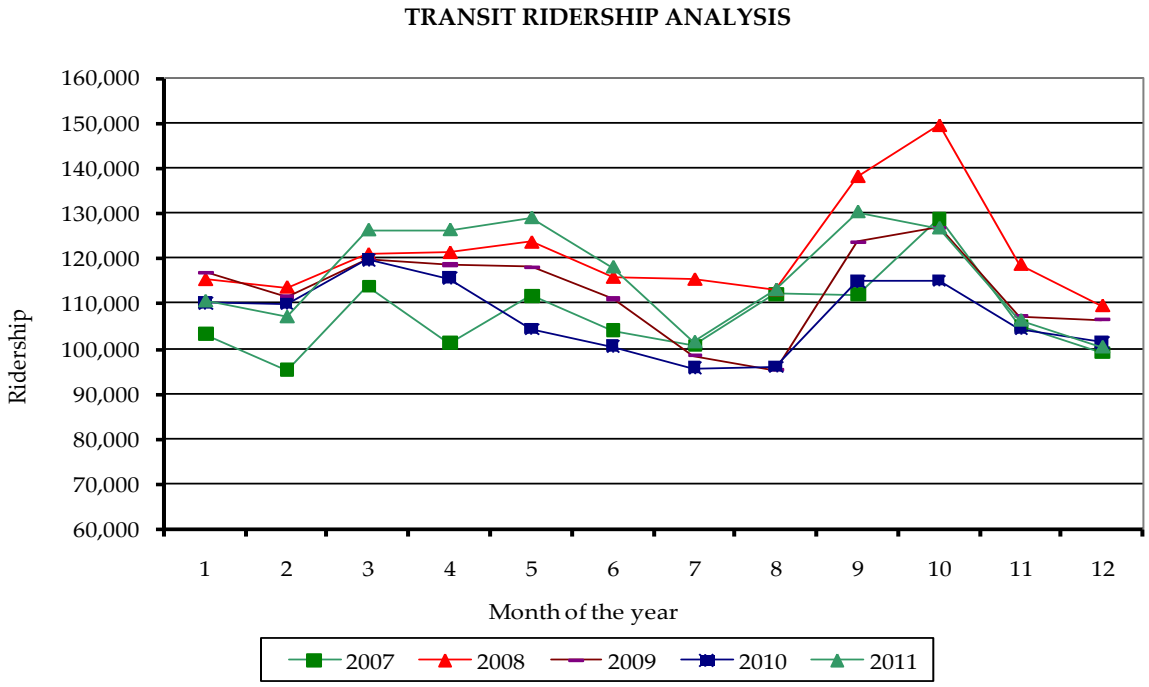
TRANSIT RIDERSHIP ANALYSIS COMPARISON BY RIDERSHIP CATEGORIES



	2008	2009	2010	2011	2012
Transfer	42,102	42,060	35,687	35,909	37,042
Discount Fare	292,049	283,271	276,270	281,589	283,703
Adult	610,244	528,530	523,804	514,985	523,692
Youth	510,729	495,163	452,147	477,419	492,123
Total Ridership	1,455,124	1,349,024	1,287,908	1,309,903	1,336,560
				Estimated	**Projected**

Note: Estimates in 2011 and 2012 are only provided from August 2011 to the end of 2012.

The second ridership graph indicates the total ridership pattern displayed on a monthly basis over a five-year period.



Service Unit 512 – City Transit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$2,179,124	$2,183,123	$1,618,424	$2,169,255	$2,156,781	98.8	99.4
120 Overtime	89,892	73,000	66,363	103,000	103,000	141.1	100.0
130 Special Pay	1,560	56,440	1,862	3,160	7,160	12.7	226.6
140 Retirement / Term Cashout	31,747	0	1,574	20,430	13,086	*	64.1
Total	2,302,323	2,312,563	1,688,222	2,295,845	2,280,027	98.6	99.3
200 Personnel Benefits							
200 Personnel Benefits	922,272	921,772	635,432	938,142	1,042,235	113.1	111.1
280 Clothing and Miscellaneous	14,991	14,000	6,969	14,000	14,000	100.0	100.0
Total	937,263	935,772	642,400	952,142	1,056,235	112.9	110.9
300 Supplies							
310 Office and Operating Supplies	8,418	13,500	7,846	13,500	13,500	100.0	100.0
320 Fuel Consumed	627,137	697,000	649,921	850,000	850,000	122.0	100.0
Total	635,555	710,500	657,767	863,500	863,500	121.5	100.0
400 Other Services and Charges							
410 Professional Services	3,000	7,000	3,000	7,000	7,000	100.0	100.0
420 Communications	16,841	19,419	12,944	19,419	19,419	100.0	100.0
430 Transportation / Training	3,357	5,000	1,455	5,000	5,000	100.0	100.0
440 Advertising	69,873	60,000	61,589	70,000	70,000	116.7	100.0
480 Repairs and Maintenance	128,917	125,000	71,668	120,000	135,000	108.0	112.5
490 Miscellaneous	39,292	38,500	16,716	33,500	38,500	100.0	114.9
Total	261,280	254,919	167,372	254,919	274,919	107.9	107.9
510 Intergovernmental Prof Svcs	0	0	0	22,000	66,000	*	300.0

900 Interfund Payment for Services							
950 Interfund Opt Rental & Leases	602,530	497,027	367,834	497,027	560,058	112.7	112.7
960 Interfund Insurance Services	73,500	90,000	90,000	90,000	99,000	110.0	110.0
980 Interfund Garage / Plant	89,421	88,690	66,517	88,690	88,690	100.0	100.0
Total	765,451	675,717	524,351	675,717	747,748	110.7	110.7
Total Expenditures - Service Unit 512	$4,901,873	$4,889,472	$3,680,112	$5,064,123	$5,288,429	108.2	104.4
Revenues							
330 Intergovernmental Revenues	$2,160,752	$2,134,540	$143,274	$2,214,199	$2,017,385	94.5	91.1
340 Charges for Good and Services	659,901	655,500	550,817	736,000	741,000	113.0	100.7
360 Miscellaneous Revenues	40,436	54,000	20,496	39,000	39,000	72.2	100.0
Total Revenues - Service Unit 512	$2,861,089	$2,844,040	$714,586	$2,989,199	$2,797,385	98.4	93.6

Service Unit 513 – Special Transit Operating

This account has consistently been allocated $1,000 annually, however, there are no anticipated expenditures or revenues.

Service Unit 513 – Special Transit Ops	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
340 Items Purchased for Resale	$0	$1,000	$0	$0	$0	0.0	*

Service Unit 514 – Specialized Transportation Services

This service unit supports our transportation service contract that provides specialized demand response transportation services to persons with disabilities and the elderly. For the past three years, Yakima Transit has a contract with TC Transportation (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 dollars before fares are taken into account.

In addition, Transit receives a biennial apportionment for paratransit services. In the past, those funds were used to support our professional services grant, which employed vocational rehabilitation individuals working at the downtown transit center. In the future, those funds will be reallocated to be used for what they were intended to be used for, paratransit.

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 640 Machinery and Equipment – These are State grant pass through funds that are allocated to us during their current biennium period.

These revenue accounts consist of State and federal operating grants and the Dial-a-Ride portion of the Selah contract.

Service Unit 514 – Spec Trans Services	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
320 Fuel Consumed	$150,173	$180,000	$127,559	$190,000	$198,000	110.0	104.2
410 Professional Services	1,023,375	1,231,467	731,003	977,000	950,000	77.1	97.2
960 Interfund Insurance Services	22,050	25,000	25,000	25,000	27,500	110.0	110.0
Total Expenditures - Service Unit 514	$1,195,598	$1,436,467	$883,562	$1,192,000	$1,175,500	81.8	98.6
Revenues							
330 Intergovernmental Revenues	$183,990	$187,675	$91,859	$321,762	$89,087	47.5	27.7

Service Unit 515 – Transit Center

This service unit was created to track Transit Center costs.

Service Unit 515 – Transit Center	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
400 Other Services and Charges							
410 Professional Services	$0	$30,000	$9,088	$27,000	$55,000	183.3	203.7
480 Repairs & Maintenance	0	0	2,846	0	0	*	*
Total Expenditures - Service Unit 515	$0	$30,000	$11,934	$27,000	$55,000	183.3	203.7

Service Unit 519 – Administration

The purpose of this service unit it to plan, direct oversee and support he operations of the department.

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 410 Professional Services – Funds are budgeted in this line item for professional services such as armored vehicle service for revenue collection and delivery.

Account 440 Advertising – This line item provides for posting job openings and legal notices in the local newspaper.

Service Unit 519 – Administration	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$287,102	$288,279	$200,232	$280,170	$290,503	100.8	103.7
120 Overtime	2,098	2,500	898	2,500	2,500	100.0	100.0
130 Special Pay	900	720	540	720	720	100.0	100.0
140 Retirement/Term Cashout	865	0	0	0	0	*	*
Total	290,965	291,499	201,671	283,390	293,723	100.8	103.7
200 Personnel Benefits	95,794	86,734	61,158	89,492	100,640	116.0	112.5
300 Supplies							
310 Office and Operating Supplies	5,660	5,000	3,327	5,000	5,000	100.0	100.0
350 Small Tools and Equipment	960	5,000	2,492	5,000	5,000	100.0	100.0
Total	6,620	10,000	5,819	10,000	10,000	100.0	100.0
400 Other Services and Charges							
410 Professional Services	4,478	5,000	6,219	6,000	6,000	120.0	100.0
420 Communications	5,716	7,966	7,365	9,466	6,665	83.7	70.4
430 Transportation / Training	1,838	4,000	1,973	4,000	4,000	100.0	100.0
440 Advertising	465	500	467	500	500	100.0	100.0
470 Public Utility Services	5,984	17,612	11,678	20,447	20,447	116.1	100.0
490 Miscellaneous	20,583	30,000	16,343	39,000	55,000	183.3	141.0
Total	39,063	65,079	44,046	79,414	92,612	142.3	116.6
530 State / County Taxes &	431	2,300	120	2,300	2,300	100.0	100.0
900 Interfund Payment for Services							
960 Interfund Insurance Services	247,830	247,555	247,555	247,555	272,311	110.0	110.0
990 Interfund Admin Charges	431,304	412,961	309,722	412,961	407,437	98.7	98.7
Total	679,134	660,516	557,277	660,516	679,748	102.9	102.9
Total Expenditures - Service Unit 519	$1,112,007	$1,116,127	$870,091	$1,125,112	$1,179,024	105.6	104.8

Service Unit 699 – General Revenue

These revenues are from transit sales taxes and interest earnings, as well as a small amount of funding from various other sources.

Service Unit 699 – General Revenue	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$673,230	$676,361	$784,711	$784,711	$1,007,709	149.0	128.4
310 Taxes	4,244,532	4,295,000	3,338,919	4,300,000	4,400,000	102.4	102.3
330 Intergovernmental Revenues	3,324	0	2,521	1,653	0	*	0.0
360 Miscellaneous Revenues	28,024	21,100	14,967	18,620	16,500	78.2	88.6
Total Revenues - Service Unit 699	$4,949,110	$4,992,461	$4,141,118	$5,104,984	$5,424,209	108.7	106.3

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) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
518 Capital Improvement	$2,281,234	$971,556	$445,908	$720,000	$685,000	70.5	95.1
Revenue Summary By Service Unit							
645 Interfund Distribution	$0	$0	$25,000	$25,000	$0	*	0.0
699 General Revenues	2,436,936	50,000	6,886	280,000	595,000	1190.0	212.5
Total Revenues	$2,436,936	$50,000	$31,886	$305,000	$595,000	1190.0	195.1
Fund Balance							
Beginning Balance	$1,120,432	$911,282	$1,276,134	$1,276,134	$861,134	94.5	67.5
Revenues Less Expenditures	155,702	(921,556)	(414,022)	(415,000)	(90,000)	9.8	21.7
Ending Balance	$1,276,134	($10,274)	$862,112	$861,134	$771,134	(7505.6)	89.6

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
300 Supplies	$17,191	$20,000	$14,435	$20,000	$20,000	100.0	2.9
500 Intergov't Svcs / Other Interfund	0	0	0	10,000	10,000	*	1.5
600 Capital Outlays	2,264,043	951,556	431,473	690,000	655,000	68.8	95.6
Total Expenditures	$2,281,234	$971,556	$445,908	$720,000	$685,000	70.5	100.0

EXPLANATORY NARRATIVE

Service Unit 518 – Capital Improvements

Transit uses this as a supply account for the purchase, assembly and installation of benches, shelters and signage infrastructure that are then placed at the various bus stop locations throughout the service area. Also included are the anticipated purchases of replacement buses, transit service vehicles and bus related equipment. Capital grants are expended in this service unit.

Service Unit 518 – Capital Improvements	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
350 Small Tools and Equipment	$17,191	$20,000	$14,435	$20,000	$20,000	100.0	100.0
550 Interfund Subsidies	0	0	0	10,000	10,000	*	100.0
600 Capital Outlays							
610 Land	0	0	9,000	50,000	0	*	0.0
630 Improvements Other Than Bldg	70,681	589,806	408,159	420,000	150,000	25.4	35.7
640 Machinery and Equipment	2,193,362	361,750	14,314	220,000	505,000	139.6	229.6
Total	2,264,043	951,556	431,473	690,000	655,000	68.8	94.9
Total Expenditures - Service Unit 518	$2,281,234	$971,556	$445,908	$720,000	$685,000	70.5	95.1

Service Unit 645 – Interfund Distribution

This service unit was created for a Capital transfer for Public Works parking lot.

Service Unit 645 – Interfund Dist	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
390 Other Financing Sources	$0	$0	$25,000	$25,000	$0	*	0.0

Service Unit 699 – General Revenues

In 2012, this capital fund will receive some transit sales tax. The rest of the funding consists of vanpool capital replacement fees, the Dial-a-Ride vehicle lease contract, and revenue from the sale of older transit vehicles. Grants that are budgeted but not yet awarded are for bus shelters, fare boxes, and vanpool replacements vehicles.

Service Unit 699 – General Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$1,120,432	$911,282	$1,276,134	$1,276,134	$861,134	94.5	67.5
310 Taxes	240,000	0	0	250,000	200,000	*	80.0
330 Intergovernmental Revenues	2,144,256	0	0	0	345,000	*	*
340 Charges for Good and Services	0	20,000	0	0	20,000	100.0	*
360 Miscellaneous Revenues	40,188	25,000	0	25,000	25,000	100.0	100.0
390 Other Financing Sources	12,492	5,000	6,886	5,000	5,000	100.0	100.0
Total Revenues - Service Unit 699	$3,557,368	$961,282	$1,283,020	$1,556,134	$1,456,134	151.5	93.6

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.

Weekly yard waste collection is available to city residential customers from March 1st through November 30th of each year. The customer subscribing to this service has the option of using a 64 or 96-gallon cart. 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.

The Refuse Division has several special event recycling containers available for use to recycle plastic bottles and aluminum cans during special events, such as the Yak-Attack Soccer Tournament, the Folk Life Music Festival, the Skewered Apple Barbeque and the Hot Shots Basketball Tournament. The use of the recycling containers significantly reduces the amount of debris being taken to the landfill.

Biodegradable leaf bags are provided to citizens within the City of Yakima for the Fall Leaf Program. The leaves collected in the biodegradable bags are taken to the compost site at the landfill, 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 STATISTIS

Refuse	2010 Actual	2011 Amended Budget	2012 Proposed Budget
Residential Cart Accounts Active	22,200	22,600	23,500
Bin Accounts Active	435	435	435
Yard Service Accounts Active	5,200	5,430	5,635
Tons of Refuse Collected Special Collection, etc. (1)	275	431	549
Tons of Refuse Collected Residential Automated Carts	23,779	23,574	24,213
Tons of Refuse Collected Bin	2,704	2,729	2,736
Tons of Refuse Collected Yard Service	3,555	3,480	3,760
Estimated Annual Cost Per Account Collected Special Collection	$13.56	$15.15	$15.31
Estimated Annual Cost Per Account Collected Residential Auto. Cart	$154.90	$150.84	$155.05
Estimated Annual Cost Per Account Collected Bin	$1,151.25	$1,231.04	$1,104.59
Estimated Annual Cost Per Account Collected Yard Service	$108.07	$100.77	$112.41

(1) Special collections include litter, illegal dumping, special hauls, fall leaf collection, etc.

AUTHORIZED PERSONNEL

Class Code	Position Title	2010 Actual	2011 Amended Budget	2012 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)	1.50	1.50	2.00
8433	Solid Waste Collector / Driver(2)	11.00	11.00	12.00
8641	Solid Waste Maintenance Worker	3.50	3.50	3.50
14101	Solid Waste Supervisor	1.00	1.00	1.00
Total Personnel		**19.00**	**19.00**	**20.50**

(1) This is a 2012 budgeted policy issue to increase one ½ time Department Assistant II position to full time.
(2) This is a 2012 budgeted policy issue, and if approved, one Solid Waste Collector/Driver position will be filled mid-year.

BUDGET SUMMARY

Dept 471 Refuse Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
212 Solid Waste Disposal	$4,275,747	$4,488,487	$3,146,425	$4,339,542	$4,876,158	108.6	112.4
219 Administration	292,564	284,481	218,538	287,216	316,891	111.4	110.3
639 Administration	234,329	207,406	181,324	207,406	217,714	105.0	105.0
Total Expenditures	$4,802,640	$4,980,374	$3,546,288	$4,834,165	$5,410,763	108.6	111.9
Revenue Summary By Service Unit							
212 Solid Waste Disposal	$4,928,448	$4,881,000	$3,659,618	$4,893,000	$5,280,024	108.2	107.9
699 General Revenues	1,603	500	932	500	500	100.0	100.0
Total Revenues	$4,930,051	$4,881,500	$3,660,550	$4,893,500	$5,280,524	108.2	107.9
Fund Balance							
Beginning Balance	$220,677	$264,324	$348,088	$348,088	$407,423	154.1	117.1
Revenues Less Expenditures	127,411	(98,874)	114,261	59,335	(130,239)	131.7	(219.5)
Ending Balance	$348,088	$165,450	$462,350	$407,423	$277,185	167.5	68.0

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$936,203	$959,884	$682,696	$917,604	$1,003,689	104.6	18.6
200 Personnel Benefits	355,613	354,811	254,927	345,632	414,784	116.9	7.7
Sub-Total Salaries and Benefits	1,291,816	1,314,695	937,623	1,263,236	1,418,473	107.9	26.2
300 Supplies	287,256	407,290	258,404	351,342	412,599	101.3	7.6
400 Other Services and Charges	909,070	941,991	599,769	906,890	939,409	99.7	17.4
500 Intergov't Svcs / Other Interfund	698,441	667,900	496,695	667,900	977,734	146.4	18.1
900 Interfund Payment for Services	1,616,057	1,648,497	1,253,797	1,644,797	1,662,548	100.9	30.7
Total Expenditures	$4,802,640	$4,980,374	$3,546,288	$4,834,165	$5,410,763	108.6	100.0

EXPLANATORY NARRATIVE

Service Unit 212 – Solid Waste Disposal

This service units main function is the collection and disposal of all garbage, yard waste and other debris.

Account 120 Overtime – Overtime in this service unit is primarily due to providing refuse and yard waste collection on holidays.

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.

Annualized revenue is from new refuse and yard waste services.

Service Unit 212 – Solid Waste Disp	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$688,869	$717,818	$510,457	$677,936	$744,890	103.8	109.9
120 Overtime	32,926	31,700	15,105	26,300	31,700	100.0	120.5
130 Special Pay	0	0	17	0	0	*	*
Total	721,795	749,518	525,579	704,236	776,590	103.6	110.3
200 Personnel Benefits							
200 Personnel Benefits	283,533	281,714	199,518	272,016	327,989	116.4	120.6
280 Clothing and Miscellaneous	6,148	6,000	2,315	6,000	6,000	100.0	100.0
Total	289,681	287,714	201,832	278,016	333,989	116.1	120.1
300 Supplies							
310 Office and Operating Supplies	33,649	40,000	3,620	40,000	40,000	100.0	100.0
320 Fuel Consumed	211,230	261,090	203,011	260,842	266,399	102.0	102.1
350 Small Tools and Equipment	41,331	105,000	51,773	50,000	105,000	100.0	210.0
Total	286,210	406,090	258,404	350,842	411,399	101.3	117.3
400 Other Services and Charges							
420 Communications	8,668	7,773	7,034	8,258	8,521	109.6	103.2
470 Public Utility Services	881,656	904,000	582,752	876,000	904,000	100.0	103.2
480 Repairs and Maintenance	6,360	9,000	975	3,000	9,000	100.0	300.0
490 Miscellaneous	1,208	15,400	682	13,900	10,090	65.5	72.6
Total	897,892	936,173	591,443	901,158	931,611	99.5	103.4
500 Intergovernmental Services							
530 State / County Taxes & Asses	254,326	237,900	167,602	237,900	244,400	102.7	102.7
540 Interfund Taxes & Assessments	444,115	430,000	329,093	430,000	733,334	170.5	170.5
Total	698,441	667,900	496,695	667,900	977,734	146.4	146.4
900 Interfund Payment for Services							
950 Interfund Opt Rental & Leases	1,005,755	1,037,800	777,802	1,037,800	1,040,298	100.2	100.2
980 Interfund Garage / Plant Chrg.	42,884	42,884	32,162	42,884	42,884	100.0	100.0
990 Interfund Admin Charges	333,089	360,407	262,508	356,707	361,652	100.4	101.4
Total	1,381,728	1,441,091	1,072,472	1,437,391	1,444,834	100.3	100.5
Total Expenditures – Service Unit 212	$4,275,747	$4,488,487	$3,146,425	$4,339,542	$4,876,158	108.6	112.4

Revenues							
330 Intergovernmental Revenues	$0	$12,000	$0	$12,000	$6,690	55.8	55.8
340 Charges for Good and Services	4,926,548	4,867,000	3,658,393	4,879,000	5,271,334	108.3	108.0
350 Fines And Forfeits	1,900	2,000	1,225	2,000	2,000	100.0	100.0
Total Revenues – Service Unit 212	$4,928,448	$4,881,000	$3,659,618	$4,893,000	$5,280,024	108.2	107.9

Service Unit 219 – Administration

The function of this service unit is to plan, direct, administer and support the operations of the department.

Account 120 Overtime – Overtime in this service unit is primarily due to providing refuse and yard waste collection on holidays.

Service Unit 219 – Administration	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$209,967	$205,366	$153,636	$208,368	$222,098	108.2	106.6
120 Overtime	4,441	5,000	3,481	5,000	5,000	100.0	100.0
Total	214,408	210,366	157,118	213,368	227,098	108.0	106.4
200 Personnel Benefits	65,932	67,097	53,095	67,617	80,795	120.4	119.5
310 Office and Operating Supplies	1,046	1,200	0	500	1,200	100.0	240.0
400 Other Services and Charges							
410 Professional Services	996	0	0	0	0	*	*
420 Communications	805	773	591	773	753	97.4	97.4
430 Transportation / Training	1,256	1,045	559	559	1,045	100.0	186.9
490 Miscellaneous	8,121	4,000	7,176	4,400	6,000	150.0	136.4
Total	11,177	5,818	8,326	5,732	7,798	134.0	136.0
Total Expenditures – Service Unit 219	$292,564	$284,481	$218,538	$287,216	$316,891	111.4	110.3

Service Unit 639 – Administration

This service unit contains the Refuse Division's insurance coverage for Refuse equipment and share of the administrative costs for the Public Works Division.

Service Unit 639 – Administration	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
960 Interfund Insurance Services	$129,999	$103,076	$103,076	$103,076	$113,384	110.0	110.0
990 Interfund Administrative Chrg.	104,330	104,330	78,248	104,330	104,330	100.0	100.0
Total Expenditures – Service Unit 639	$234,329	$207,406	$181,324	$207,406	$217,714	105.0	105.0

Service Unit 699 – General Revenues

Below is a recap of Refuse revenues by detailed account classification

	2010 Actual	2011 Amended Budget	2012 Proposed Budget
Revenue Service Unit 212			
Dept of Ecology – Alt to Burning Grant	$0	$12,000	$6,690
County / City Departments	95,503	86,000	87,000
Container Service	364,040	345,000	372,000
Automated Residential Service	3,912,677	3,875,000	3,930,000
Residential Service	1,302	0	0
Special Haul	3,305	3,000	3,000
Residential Extra Service	439	0	0
Yard Refuse	549,282	570,000	586,000
Shopping Cart Reg. Revenue	1,900	2,000	2,000
Total Service Unit 212	4,928,448	4,893,000	4,986,690
Revenue Service Unit 699			
Interest from Investments	41	0	0
Recycling Revenue	1,562	500	500
Total Service Unit 699	1,603	500	500
Beginning Unencumbered Balance	220,677	348,088	407,424
Total Estimated Resources All Service	$5,150,728	$5,241,588	$5,394,614

Service Unit 699 – General Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$220,677	$264,324	$348,088	$348,088	$407,423	154.1	117.1
360 Miscellaneous Revenues	1,603	500	932	500	500	100.0	100.0
Total Revenues – Service Unit 699	$222,280	$264,824	$349,020	$348,588	$407,923	154.0	117.0

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 $58.09 for the year July 1, 2010 thru June 30, 2011. 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.

Purchasing of Used Rather than New Vehicles
As a strategy to reduce Capital funding requirements for replacing vehicles and equipment, the Equipment Rental Division has incorporated the policy of purchasing used vehicles and equipment whenever and wherever possible. Interlocal agreements are in place with other municipalities having used vehicle purchasing contracts. Another strategy is to develop a used vehicle or equipment specification, issue the specification to multiple vendors, selecting the lowest cost responsive and responsible vendor that meets the specification. These strategies are best applied to

light and medium duty vehicles. The application becomes more difficult for heavier duty, work specific uses and specialty type vehicles and equipment.

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	2010 Actual	2011 Amended Budget	2012 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 Equip Rental Revolving Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
634 Fleet Maintenance	$2,931,010	$3,188,233	$2,239,081	$3,140,608	$3,270,491	102.6	104.1
639 Administration	311,004	320,358	227,299	311,308	310,761	97.0	99.8
646 Interfund Payments	192,067	135,000	0	150,000	150,000	111.1	100.0
Total Expenditures	$3,434,081	$3,643,591	$2,466,380	$3,601,916	$3,731,252	102.4	103.6
Revenue Summary By Service Unit							
634 Fleet Maintenance	$3,404,608	$3,796,283	$2,896,618	$3,744,174	$3,765,275	99.2	100.6
699 General Revenues	47,382	350	26,172	350	350	100.0	100.0
Total Revenues	$3,451,990	$3,796,633	$2,922,790	$3,744,524	$3,765,625	99.2	100.6
Fund Balance							
Beginning Balance	$4,230,354	$4,048,264	$4,370,747	$4,370,747	$4,265,680	105.4	97.6
Revenues Less Expenditures	17,909	153,042	456,410	142,608	34,373	22.5	24.1
Ending Balance	$4,248,263	$4,201,306	$4,827,157	$4,513,354	$4,300,052	102.4	95.3

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
100 Salaries and Wages	$559,797	$567,531	$426,927	$569,706	$570,752	100.6	15.3
200 Personnel Benefits	191,531	192,923	145,078	193,123	217,399	112.7	5.8
Sub-Total Salaries and Benefits	751,328	760,454	572,005	762,829	788,151	103.6	21.1
300 Supplies	2,128,756	2,376,519	1,644,153	2,346,519	2,450,770	103.1	65.7
400 Other Services and Charges	106,569	119,510	62,688	92,520	92,343	77.3	2.5
500 Intergov't Svcs / Other Interfund	192,067	135,000	0	150,000	150,000	111.1	4.0
900 Interfund Payment for Services	255,361	252,108	187,534	250,048	249,988	99.2	6.7
Total Expenditures	$3,434,081	$3,643,591	$2,466,380	$3,601,916	$3,731,252	102.4	100.0

Dept 552 Equipment Rental Capital Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
636 Replacement Reserve	$1,481,597	$1,989,726	$1,513,419	$1,964,152	$1,738,858	87.4	88.5
Revenue Summary By Service Unit							
636 Replacement Reserve	$1,570,623	$1,569,728	$1,300,160	$1,686,477	$1,751,708	111.6	103.9
699 General Revenues	33,458	30,000	22	30,000	30,000	100.0	100.0
Total Revenues	$1,604,081	$1,599,728	$1,300,182	$1,716,477	$1,781,708	111.4	103.8
Fund Balance							
Beginning Balance	$0	$0	$0	$0	$0	*	*
Revenues Less Expenditures	122,484	(389,998)	(213,237)	(247,675)	42,850	(11.0)	(17.3)
Ending Balance	$122,484	($389,998)	($213,237)	($247,675)	$42,850	(11.0)	(17.3)

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$80,354	$81,711	$60,618	$81,711	$79,552	97.4	4.6
200 Personnel Benefits	21,632	22,549	17,142	22,549	25,311	112.3	1.5
Sub-Total Salaries and Benefits	101,986	104,260	77,760	104,260	104,862	100.6	6.0
400 Other Services & Charges	0	0	391	0	0	*	0.0
600 Capital Outlays	1,349,115	1,854,970	1,412,395	1,829,395	1,603,500	86.4	92.2
900 Interfund Payment for Services	30,496	30,496	22,873	30,496	30,496	100.0	1.8
Total Expenditures	$1,481,597	$1,989,726	$1,513,419	$1,964,152	$1,738,858	87.4	901.2

EXPLANATORY NARRATIVE – DEPARTMENT 551

Service Unit 634 – Fleet Maintenance

This service unit supports the day to day operation of maintaining City vehicles.

Account 120 Overtime – Overtime in this service unit is primarily for emergency situations, particularly winter snow events and to support the operating divisions on a standby and call in basis.

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, tires and tire services.

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 2011 to 2012. 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 2012 budget reflects allocations based on 2011 year-to-date actual costs from the AIMMS cost collection system.

2011/2012 EQUIPMENT RENTAL M & O RATE CHART

Department	2011 Budget M & O	2012 Proposed Budget	Amount Of Change	Percent Increase
Code Administration	$13,269	$12,183	($1,086)	(8.2%)
Planning	843	411	(432)	(51.2%)
Engineering	9,705	4,114	(5,591)	(57.6%)
City Hall Maintenance	436	199	(237)	(54.4%)
Information Systems	1,257	467	(790)	(62.8%)
Customer Services	10,315	11,803	1,488	14.4%
Community Development	13,351	10,000	(3,351)	(25.1%)
Community Relations	1,447	0	(1,447)	(100.0%
Parks and Recreation	118,886	106,964	(11,922)	(10.0%)
Streets and Traffic	472,419	457,432	(14,987)	(3.2%)
Cemetery	14,123	10,781	(3,342)	(23.7%)
Stormwater	33,510	21,646	(11,864)	(35.4%)
Transit	482,767	545,798	63,031	13.1%
Refuse	403,996	406,494	2,498	0.6%
Wastewater Operations	126,964	102,599	(24,365)	(19.2%)
Water Operations	63,766	80,256	16,490	25.9%
Irrigation	33,201	17,094	(16,107)	(48.5%)
Equipment Rental	14,206	14,146	(60)	0.4%
Public Works Administration	12,301	10,488	(1,813)	(14.7%)
Total	$1,826,762	$1,812,875	($13,877)	(0.8%)

Service Unit 634 – Fleet Maintenance	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$518,335	$527,165	$394,891	$527,165	$529,930	100.5	100.5
120 Overtime	9,332	8,000	5,892	8,175	8,000	100.0	97.9
130 Special Pay	362	0	2,181	2,000	2,000	*	100.0
Total	528,029	535,165	402,964	537,340	539,930	100.9	100.5
200 Personnel Benefits							
200 Personnel Benefits	183,746	183,613	138,739	183,813	207,206	112.9	112.7
280 Clothing and Miscellaneous	381	1,206	179	1,206	1,206	100.0	100.0
Total	184,127	184,819	138,918	185,019	208,412	112.8	112.6
300 Supplies							
310 Office and Operating Supplies	9,055	25,409	14,325	25,409	25,409	100.0	100.0
340 Items Purchased for Resale	2,107,236	2,331,145	1,620,939	2,301,145	2,405,000	103.2	104.5
350 Small Tools and Equipment	8,176	14,008	5,291	14,008	14,008	100.0	100.0
Total	2,124,468	2,370,562	1,640,555	2,340,562	2,444,417	103.1	104.4
400 Other Services and Charges							
420 Communications	1,259	885	870	885	929	105.0	105.0
450 Operating Rentals and Leases	19,320	20,000	0	0	0	0.0	*
470 Public Utility Services	0	309	0	309	309	100.0	100.0
480 Repairs and Maintenance	73,806	76,133	55,721	76,133	76,133	100.0	100.0
490 Miscellaneous	0	361	53	361	361	100.0	100.0
Total	94,386	97,688	56,645	77,688	77,732	79.6	100.1
Total Expenditures – Service Unit 634	$2,931,010	$3,188,233	$2,239,081	$3,140,608	$3,270,491	102.6	104.1
Revenues							
340 Charges For Good and Services	$1,606,748	$1,837,000	$1,392,684	$1,787,000	$1,950,000	106.2	109.1
360 Miscellaneous Revenues	1,793,079	1,826,783	1,370,072	1,823,311	1,812,775	99.2	99.4
390 Other Financing Sources	4,781	132,500	133,863	133,863	2,500	1.9	1.9
Total Revenues – Service Unit 634	$3,404,608	$3,796,283	$2,896,618	$3,744,174	$3,765,275	99.2	100.6

Service Unit 639 – Administration

The purpose of this service unit is to plan, direct, administer and support the operations of the department.

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 440 Advertising – This line item provides for newspaper notices, calls to bid and surplus equipment notices.

Service Unit 639 – Administration	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
110 Salaries and Wages	$31,768	$32,366	$23,964	$32,366	$30,822	95.2	95.2
200 Personnel Benefits	7,405	8,104	6,160	8,104	8,987	110.9	110.9
300 Supplies							
310 Office and Operating Supplies	769	2,000	362	2,000	2,000	100.0	100.0
320 Fuel Consumed	3,520	3,957	3,236	3,957	4,353	110.0	110.0
Total	4,288	5,957	3,598	5,957	6,353	106.6	106.7
400 Other Services and Charges							
410 Professional Services	370	2,000	0	1,000	1,000	50.0	100.0
420 Communications	1,441	2,609	491	2,609	2,389	91.5	91.5
430 Transportation / Training	5,135	5,120	2,657	5,120	5,120	100.0	100.0
440 Advertising	104	1,500	0	0	0	0.0	*
490 Miscellaneous	5,132	10,593	2,895	6,103	6,103	57.6	100.0
Total	12,183	21,822	6,044	14,832	14,612	67.0	98.5
900 Interfund Payment for Services							
950 Interfund Opt Rental & Leases	33,185	29,932	20,903	27,872	27,812	92.9	99.8
980 Interfund Garage / Plant	133,437	133,437	100,077	133,437	133,437	100.0	100.0
990 Interfund Administrative Chrg.	88,739	88,739	66,554	88,739	88,739	100.0	100.0
Total	255,361	252,108	187,534	250,048	249,988	99.2	100.0
Total Expenditures – Service Unit 639	$311,004	$320,358	$227,299	$311,308	$310,761	97.0	99.8

Service Unit 646 – Interfund Payments

This item represents transfers from other funds for the operation of the Environmental Fund with a surcharge on fuel.

Service Unit 646 – Inter Payments	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
550 Interfund Subsidies	$192,067	$135,000	$0	$150,000	$150,000	111.1	100.0

Service Unit 699 – General Revenues

These items show the cash balances of both the Operating Division, 551 Equipment Rental, and the 552 Replacement Reserves. Also included are revenues received as a result of warranty repairs performed by the City and reimbursed by vehicle manufacturers and insurance settlements, along with interest income on operating reserves and M & O revenues.

Service Unit 699 – General Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$4,230,354	$4,048,264	$4,370,747	$4,370,747	$4,265,680	105.4	97.6
360 Miscellaneous Revenues	47,382	350	26,172	350	350	100.0	100.0
Total Revenues – Service Unit 699	$4,277,735	$4,048,614	$4,396,918	$4,371,097	$4,266,030	105.4	97.6

EXPLANATORY NARRATIVE – DEPARTMENT 552

Service Unit 636 – Equipment Replacement

The 2012 Replacement budget allocation is used to purchase vehicles and/or pieces of equipment.

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 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 2012.

Division	Description	Replacing	2012 Budget	Fund Total
Police	Patrol Cars		$270,000	$270,000
Streets & Traffic	¾ Ton Pickup with Snowplow	ER 2209	45,000	
	¾ Ton Pickup with Snowplow	ER 2229	45,000	
	Elgin Street Sweeper	ER 3224	185,000	
	Cimline Magma 2300D Crack Sealer	Addition	60,000	
	Used 38′ Bucket Truck	ER 2157	45,000	
	Graco Line Laser	Addition	8,500	388,500
Water & Irrigation	½ Ton Pickup	ER 2170	30,000	30,000
Refuse	Automated Side loading Refuse Truck	ER 3168	315,000	
	Automated Side loading Refuse Truck	ER 3187	315,000	630,000
Wastewater	Ford Escape Hybrid AWD	Addition	35,000	
	¾ Ton Cab & Chassis w/Service Body	ER 2233	45,000	
	Ford Transit Connect Cargo Van	ER 3141	25,000	105,000
Total				**$1,423,500**

Revenues consist of replacement fund transfers from other departments for the purchase of fleet vehicles. The chart below lists the individual departments' projected 2012 year-end replacement fund balances within the Equipment Rental fund.

REPLACEMENT FUND BALANCES

Fund	Division	Projected 2012 Balance
016	Human Resources	$722
021	Environmental Planning	11,839
022	Code Administration	5,229
031	Police	(6,007)
041	Engineering	58,492
054	Utilities	36,838
125	Community Relations	41,629
131	Parks & Recreation	(19,600)
141	Streets	472,504
144	Cemetery	5,233
441	Stormwater	229,337
471	Refuse	9,783
473	Wastewater	2,249,885
474	Water	589,299
475	Irrigation	170,075
551	Equipment Rental	17,892
560	Public Works Administration	5,392
Total		$3,878,542

Service Unit 636 – Equipment Repl.	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$79,765	$81,211	$60,105	$81,211	$79,052	97.3	97.3
120 Overtime	590	500	507	500	500	100.0	100.0
130 Special Pay	0	0	6	0	0	*	*
Total	80,354	81,711	60,618	81,711	79,552	97.4	97.4
200 Personnel Benefits	21,632	22,549	17,142	22,549	25,311	112.3	112.3
410 Professional Services	0	0	391	0	0	*	*
640 Machinery And Equipment	1,349,115	1,854,970	1,412,395	1,829,395	1,603,500	86.4	87.7
990 Interfund Administrative Chrg.	30,496	30,496	22,873	30,496	30,496	100.0	100.0
Total Expenditures – Service Unit 636	$1,481,597	$1,989,726	$1,513,419	$1,964,152	$1,738,858	87.4	88.5
Revenues							
360 Miscellaneous Revenues	$1,552,708	$1,549,728	$1,188,455	$1,574,477	$1,696,708	109.5	107.8
390 Other Financing Sources	17,915	20,000	111,705	112,000	55,000	275.0	49.1
Total Revenues – Service Unit 636	$1,570,623	$1,569,728	$1,300,160	$1,686,477	$1,751,708	111.6	103.9

Service Unit 699 – General Revenues

These revenues consist primarily of interest from investments.

	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$33,458	$30,000	$22	$30,000	$30,000	100.0	100.0

ENVIRONMENTAL FUND – 555

Director of Public Works ***Chris Waarvick***
Fleet and Facilities Manager ***Richard Wonner***

DEFINITION
The purpose of the Environmental Fund is to provide a funding source for complying with the rules and regulations imposed by Federal and State mandates regarding underground storage tank operation, hazardous waste disposal, site clean-up and other environmental compliance issues.

The revenues for this fund are generated by a surcharge levied against fuel purchased at the Public Works Complex. The City Manager may annually adjust the surcharge as required.

Additional revenue is placed into this Fund from grants or loans. The amount and timing of receipt is dependent on project approval and construction progress of each individual project. The timing is not usually coincidental with year-end.

All departments and divisions must ensure that the employees become fully aware of environmental regulations that may affect them and in turn, must abide by these environmental regulations each and every day.

Whenever there are no specific compliance projects identified, the funds accumulated remain an unobligated appropriation available on a contingency basis.

The service units in this division are:

Service Unit 639 – Administration
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 555 Environmental Fund Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
639 Administration	$388,824	$485,934	$68,645	$469,950	$192,950	39.7	41.1
Revenue Summary By Service Unit							
639 Administration	$532,526	$135,000	($26,841)	$153,000	$150,000	111.1	98.0
Fund Balance							
Beginning Balance	$458,319	$261,314	$602,021	$602,021	$285,071	109.1	47.4
Revenues Less Expenditures	143,702	(350,934)	(95,486)	(316,950)	(42,950)	12.2	13.6
Ending Balance	$602,021	($89,620)	$506,534	$285,071	$242,121	(270.2)	84.9

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
300 Supplies	$0	$500	$0	$500	$500	$100	0.3
400 Other Services and Charges	373,609	110,434	27,170	119,450	142,450	129.0	73.8
600 Capital Outlays	15,215	375,000	41,476	350,000	50,000	13.3	25.9
Total Expenditures	$388,824	$485,934	$68,645	$469,950	$192,950	$40	100.0

EXPLANATORY NARRATIVES

Service Unit 639 – Administration

The purpose of this service unit is to plan, direct, administer and support the operations of the department.

Account 410 Professional Services – The professional services line item will be used to pay fuel tank licensing fees and to fund other monitoring and potential mediation efforts as required.

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, the fuel capacity expansion and the airport tank cleanup. These projects are scheduled to be completed by the end of 2011. The only projection for 2012 is a reserve for contingencies that may arise.

FUND 555 EXPENDITURES - CONSTRUCTION PROJECTS

Number	Project	2012 Projected
0000	Project Contingency	$100,000

Revenues consist of an annual transfer from the Equipment Rental fund to pay for any environmental cleanup issues that may arise.

Service Unit 639 – Administration	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 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	170,547	49,340	27,170	102,000	25,000	50.7	24.5
430 Transportation / Training	0	950	0	950	950	100.0	100.0
480 Repairs And Maintenance	200,356	58,644	0	15,000	15,000	25.6	100.0
490 Miscellaneous	2,706	1,500	0	1,500	101,500	6766.7	6766.7
Total	373,609	110,434	27,170	119,450	142,450	129.0	119.3
600 Capital Outlays							
630 Improvements Other Than Bldg	250	350,000	41,476	350,000	0	0.0	0.0
640 Machinery And Equipment	0	25,000	0	0	50,000	200.0	*
650 Construction Projects	14,965	0	0	0	0	*	*
Total	15,215	375,000	41,476	350,000	50,000	13.3	14.3
Total Expenditures - Service Unit 639	$388,824	$485,934	$68,645	$469,950	$192,950	39.7	41.1
Revenues							
330 Intergovernmental Revenues	$375,194	$0	($26,841)	$3,000	$0	*	0.0
390 Other Financing Sources	157,332	135,000	0	150,000	150,000	111.1	100.0
Total Revenues - Service Unit 639	$532,526	$135,000	($26,841)	$153,000	$150,000	111.1	98.0

Service Unit 699 – General Revenues

This item consists of the beginning balance in the fund.

	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$458,319	$261,314	$602,021	$602,021	$285,071	109.1	47.4

PARKS & RECREATION – 131

Director of Public Works ***Chris Waarvick***
Fleet and Facilities Manager ***Ken Wilkinson***

DEFINITION
The Parks and Recreation Division provide and maintain 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 have continued to make every effort to provide exceptional service to the citizens of Yakima during this past year.

2011 Accomplishments Highlights

Park Maintenance
- Kiwanis Park Improvements:
  - Installed Irrigation for new ball fields
  - Initial site grading
  - Began work on the three new lighted ball fields
- Installed new flagpole at Elks Park
- Moved irrigation main line at Perry Tech soccer complex for new pathway
- Removed hazardous trees at Franklin Park
- Applied 15 tons of fertilizer to parks
- New picnic shelter at Miller Park – Southwest Rotary donation
- New security lighting – Miller Park
- Removed dangerous playground at Franklin Park
- Planted 12 trees at Raymond Park – Kohl's Volunteers – Arbor Day
- Installed new swing set at Kissel Park
- Purchase and installed three new sets of soccer goals for Chesterley Park
- Repainted playgrounds at McGuiness & SE community Center Parks – volunteers
- Committee formed to improve Randall Park

Community Recreation
- Received a $4,000 grant from Parker Youth & Sports Foundation for program supplies for our free summer playground program at Kissel Park
- Received a $1,500 grant from OSPI for snacks and lunches for our after school and summer playground programs which are provided to the community at no charge.
- Our Outdoor Cinema Series had nearly 3000 in attendance for this year's series.

- Dive n Movie at Franklin pool. "Finding Nemo" was shown while swimmers floated on inner tubes in the pool.
- Secured a $3,000 Sponsorship from Subway for the Summer Sunset Concert Series.
- Highest attendance at Franklin Park Summer Sunset Concert Series since 1998.
- New programs offered in 2011 were Beginning Spanish, Woodshop and Art Camp for both youth and adults.
- Yakima Parks and Recreation staff had a very big role in the area wide Kiddin' Around 2011 program. The recreation department offered Golfin' Around, Kickin' Around, Anti Bullying Movie Night and a free swim at Franklin Pool.
- Our Beyond the Bell program which offers free after school programs at Roosevelt Elementary school during the school year and our Free Summer Playground program at Kissel Park served over 18,000 participants from January – August.

Fisher Park Golf Course

- Installation of a new Funbrella provides shade for golfers on the patio after a round of golf.
- Over 125 golfers participated in our 4 Friday Night Glow Ball Outings. All the golfers enjoyed playing golf under the moonlight and snacking on light appetizers during the evening.
- Our tournament participation increased by over 20% compared to 2010.
- The number of golfers that utilized our Last Century Pricing Specials increased by nearly 50%. (1603 in 2011 compared to 1085 in 2010).
- Our KXDD Loyal Listener Club golfers increased by over 25% this year. (969 in 2011 compared to 764 in 2010)
- Fisher Park Golf Course played host to the second KYVE Golf Outing. Over 100 golfers participated in three different flights.
- Year to date golf revenues (March 1 – October 1) for 2011 are up by $10,000 compared to the same time frame in 2010.

Aquatics

- Installed new fence on the north side of Franklin Pool to include more grassy area and increased capacity to 500.
- Installed two more shade umbrellas at Franklin Pool.
- Increased attendance and revenue at Franklin Pool.
- Improved Franklin Pool operating schedule to include discount evening swims
- Held the largest "Paws in the Pool" event to date, 145 dogs.
- Increased revenue at Snack Shack at Franklin Pool.
- Increased revenue at Lions Pool.
- Increased swim lesson participation at Lions and Franklin Pools.
- Improvements were made to Lions Pool shower area and locker rooms.

Seniors/Harman Center

- Installed new security camera system for parking lot – Seniors Inc. funded 50%
- Replaced and/or repaired all outdoor lighting.
- Hosted another annual volunteer dinner.
- Facilitated Senior Inc. and Staff retreat.
- Secured Day Break and Foot Care grants through ALTC.

- Utilized Work Source's Back to Work Program for additional staff at no charge.
- Increased computer class opportunities and participation
- Over 250 different volunteers worked on various events at the Harman Center.
- Seniors Inc. purchased an additional storage building with shelving for the Harman Center.

Adult& Youth Sports

- The 2011 State High School Softball 2B/1B Fastpitch Tournament that was hosted at the Gateway Complex this past May was another huge success.
- The 2011 ASA Girl's 14 and under State Championship was hosted at the Gateway Complex in July.
- The Gateway Complex was booked for tournaments on 30 out of 34 possible weekends from March 1 – October 16. [Two of the weekends that were not used were Easter weekend and Labor Day weekend.]
- Parks & Recreation Adult soccer leagues continue to grow each year. A total of 59 adult soccer teams played in three seasons throughout the year. Almost 1,000 adult soccer players participated in our leagues.
- The Gateway Complex played host to a new weekend Fall Baseball League for kids ages 10-14; the league was comprised of teams from all over the state of Washington.
- Construction was started on the three new softball fields at Kiwanis Park.
- Itty Bitty Soccer League for kids ages 3-4 years old and Pee Wee Soccer League for kids ages 4-5; serving over 130 kids in these three sessions.
- A partnership with Skyhawks Sports Camps to offer six different sports camps to kids ages3-12. The camps included a multi-sport camp, volleyball camp, basketball camp and a flag football camp.
- The 2011 Hot Shots 3-on-3 Basketball Tournament in partnership with Yakima Valley Sports Commission had the largest number of team entries in the history of the Hot Shots Basketball Tournament. There were 447 youth through adult teams that played in the tournament which equals 1788 players.

Administration

- City wide scientific random survey sent to over 4300 homes and 20% were returned.
- 2012 – 2016 Comprehensive Plan for Parks & Recreation to be completed.
- Two new Youth Park Commissioners were added to the Park & Recreation Commission.
- Continued partnerships with Yakima Service Clubs

2012 Major Goals

- Complete the Kiwanis Park Improvement Project.
- Create a comprehensive renovation plan for Randall Park and apply for grants.
- 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	**2010 Actual**	**2011 Amended Budget**	**2012 Proposed Budget**
Yakima Population (2000 Census): 71,845 (Urban Area = 110,000+) (Estimated Annual Growth = 2%)	85,857	85,574	89,325
Acres of Park Land Maintained by Parks and Recreation [286.8 acres of park land and 40 acres at the Arboretum]	332.8	332.8	332.8
Full-time Equivalent Maintenance Employees	10.7	9.7	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 miles	85,662/ 16.2 miles	85,662/ 16.2 miles
Square Feet of Parking Lot, Snow Removal, Repairs	608,329/ 14.0 acre	608,329/ 14.0 acre	608,329/ 14.0 acre

Fisher Park Golf Course			
Number of Acres Requiring High Quality Maintenance	19	19	19
Hours of Operation per season	2,592	2,289	2,289
Total Days Open	238	218	215
Number of Rounds of Golf	11,932	12,555	12.500
Average Players Per Day	55	58	58

Aquatics			
Lions Attendance	44,500	45,000	45,000
Franklin Attendance	34,533	33,721	35,000

Senior Center			
Yakima Population (2000 Census) Over 65 Years Old: 15,226 (Based upon 2% growth per year.)	12,500	12,750	13,005
Volunteer Hours	17,123	17,123	17,500
Number of People Attending Programs at the Harmon Center (unduplicated).	40,000	45,000	41,000
Indexed Number of Participants	94,000	94,500	95,000
Number of Programs Offered	800	830	850
Number of Program Days	299	299	299
Average Number of Participants Per Day	314	318	320

AUTHORIZED PERSONNEL

Class Code	Position Title	2010 Actual	2011 Amended Budget	2012 Proposed Budget
1267	Parks and Recreation Manager	1.00	1.00	1.00
5202	Golf Course Attendant	0.75	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	1.00	1.00
7111	Senior Center Assistant	1.00	1.00	1.00
8818	Parks Maintenance Specialist	5.50	5.50	5.50
8819	Parks Maintenance Worker	2.25	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 Admin Associate(1)	1.00	1.00	0.00
13102	Parks Superintendent(2)	2.00	1.00	1.00
Total Personnel		**23.30**	**21.30**	**20.30**

(1) The Administrative Associate position was filled at 2/5 or .40 FTE by a City Planner for all of 2011 and 2012.
(2) Unfunded due to budget constraints.

BUDGET SUMMARY

Dept 131 Parks And Recreation Expenditure Summary By Service Unit	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
421 Park Maintenance	$1,398,321	$1,262,621	$1,052,245	$1,248,141	$1,237,792	98.0	99.2
422 Community Recreation	124,131	127,930	137,359	163,179	131,129	102.5	80.4
423 Golf Course Activities	154,120	167,200	136,193	154,039	165,139	98.8	107.2
424 Aquatics	603,963	565,715	555,920	637,229	582,281	102.9	91.4
425 Senior Center	677,549	731,805	545,939	699,003	716,915	98.0	102.6
426 Sports	325,354	364,009	286,908	354,421	374,642	102.9	105.7
427 Grants, Sponsorships and Conts.	111,783	85,229	70,962	85,849	88,349	103.7	102.9
429 Administration	520,115	591,929	440,499	554,114	557,950	94.3	100.7
645 Interfund Distribution	146,900	146,500	134,400	146,500	146,500	100.0	100.0
Total Expenditures	$4,062,236	$4,042,938	$3,360,426	$4,042,476	$4,000,697	99.0	99.0
Revenue Summary By Service Unit							
421 Park Maintenance	$23,422	$20,000	$22,764	$28,022	$21,100	105.5	75.3
422 Community Recreation	5,801	5,000	14,549	15,500	15,500	310.0	100.0
423 Golf Course Activities	108,596	114,250	106,680	109,200	109,200	95.6	100.0
424 Aquatics	239,264	242,015	202,589	240,563	239,115	98.8	99.4
425 Senior Center	558,856	583,300	463,296	581,405	578,400	99.2	99.5
426 Sports	264,060	263,850	257,359	276,750	272,250	103.2	98.4
427 Grants, Sponsorships and Conts.	75,623	21,100	28,373	33,648	20,400	96.7	60.6
429 Administration	7,147	2,200	764	2,200	2,200	100.0	100.0
645 Interfund Distribution	1,150,565	1,179,000	798,847	1,105,000	1,154,000	97.9	104.4
699 General Revenues	1,675,028	1,603,770	864,877	1,605,600	1,637,600	102.1	102.0
Total Revenues	$4,108,362	$4,034,485	$2,760,099	$3,997,888	$4,049,765	100.4	101.3
Fund Balance							
Beginning Balance	$339,555	$369,088	$385,681	$385,681	$341,093	92.4	88.4
Revenues Less Expenditures	46,126	-8,453	-600,326	-44,588	49,068	(580.5)	(110.1)
Ending Balance	$385,681	$360,636	-$214,645	$341,093	$390,161	108.2	114.4

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$1,535,149	$1,475,052	$1,230,492	$1,520,439	$1,439,711	97.6	36.0
200 Personnel Benefits	525,172	471,034	369,346	473,139	496,731	105.5	12.4
Sub-Total Salaries and Benefits	2,060,321	1,946,087	1,599,838	1,993,578	1,936,441	99.5	48.4
300 Supplies	397,392	378,800	386,894	415,695	400,000	105.6	10.0
400 Other Services and Charges	984,208	1,062,569	833,544	978,721	1,010,106	95.1	25.3
500 Intergov't Svcs / Other Interfund	150,076	151,600	136,516	151,600	151,600	100.0	3.8
600 Capital Outlays	137	0	0	0	0	*	0.0
900 Interfund Payment for Services	470,103	503,882	403,633	502,882	502,549	99.7	12.6
Total Expenditures	$4,062,236	$4,042,938	$3,360,426	$4,042,476	$4,000,697	99.0	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.

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 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. Additionally, this account is utilized for irrigation repairs due to normal wear and tear.

Revenues consist of special project fees, rentals and donations.

Service Unit 421 – Park Maintenance	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$528,335	$484,227	$384,390	$484,729	$482,811	99.7	99.6
120 Overtime	3,168	2,000	3,729	4,000	0	0.0	0.0
130 Special Pay	2,226	2,720	1,780	2,400	3,240	119.1	135.0
140 Retirement / Term Cashout	54,054	0	0	0	0	*	*
Total	587,782	488,947	389,899	491,129	486,051	99.4	99.0
200 Personnel Benefits							
200 Personnel Benefits	242,586	177,284	136,766	177,484	198,694	112.1	112.0
280 Clothing and Miscellaneous	1,611	1,500	1,221	1,200	1,500	100.0	125.0
Total	244,197	178,784	137,986	178,684	200,194	112.0	112.0
300 Supplies							
310 Office and Operating Supplies	101,695	102,000	117,721	120,460	98,000	96.1	81.4
320 Fuel Consumed	58,130	62,000	61,007	60,000	60,000	96.8	100.0
350 Small Tools and Equipment	337	2,000	595	800	0	0.0	0.0
Total	160,162	166,000	179,323	181,260	158,000	95.2	87.2
400 Other Services and Charges							
410 Professional Services	611	0	0	0	0	*	*
420 Communications	922	753	753	753	753	100.0	100.0
450 Operating Rentals and Leases	0	250	0	250	250	100.0	100.0
470 Public Utility Services	279,577	283,127	238,286	255,404	267,404	94.5	104.7
480 Repairs and Maintenance	20,935	12,500	9,821	10,000	5,000	40.0	50.0
490 Miscellaneous	1,444	1,175	301	575	975	83.0	169.6
Total	303,489	297,805	249,160	266,982	274,382	92.1	102.8

530 State / County Taxes & Assess	1,476	3,200	713	3,200	3,200	100.0	100.0
630 Improvements Other Than Bldg	137	0	0	0	0	*	*
950 Interfund Opt Rental & Leases	101,077	127,886	95,164	126,886	115,964	90.7	91.4
Total Expenditures - Service Unit 421	$1,398,321	$1,262,621	$1,052,245	$1,248,141	$1,237,792	98.0	99.2
Revenues							
340 Charges for Good and Services	$16,111	$12,400	$19,300	$17,422	$16,000	129.0	91.8
360 Miscellaneous Revenues	7,311	7,600	3,464	10,600	5,100	67.1	48.1
Total Revenues - Service Unit 421	$23,422	$20,000	$22,764	$28,022	$21,100	105.5	75.3

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 free summer playground program, the "Beyond the Bell" free after school program, limited special activities, free movies in the parks and summer concerts in the park.

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. Performers are also paid from this account.

Revenues consist of program fees and donations.

	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$86,971	$90,789	$90,376	$110,786	$82,401	90.8	74.4
120 Overtime	512	0	20	0	0	*	*
130 Special Pay	0	0	362	0	567	*	*
Total	87,483	90,789	90,758	110,786	82,967	91.4	74.9
200 Personnel Benefits	25,611	27,164	25,483	27,164	26,262	96.7	96.7
310 Office and Operating Supplies	1,501	1,500	1,826	1,830	500	33.3	27.3
400 Other Services and Charges							
410 Professional Services	9,463	7,500	19,239	23,000	21,000	280.0	91.3
420 Communications	0	577	0	0	0	0.0	*
430 Transportation / Training	49	200	53	200	200	100.0	100.0
490 Miscellaneous	24	200	0	200	200	100.0	100.0
Total	9,535	8,477	19,292	23,400	21,400	252.5	91.5
Total Expenditures - Service Unit 422	$124,131	$127,930	$137,359	$163,179	$131,129	102.5	80.4
Revenues							
340 Charges for Good and Services	$2,601	$5,000	$9,047	$7,000	$7,000	140.0	100.0
360 Miscellaneous Revenues	3,200	0	5,502	8,500	8,500	*	100.0
Total Revenues - Service Unit 422	$5,801	$5,000	$14,549	$15,500	$15,500	310.0	100.0

Service Unit 423 – Fisher Golf Course

This service unit provides a 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.

Account 120 Overtime – Overtime in this service unit is primarily due to special golf events and during 2011 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 410 Professional Services – Funds are budgeted in this line item for professional services such as golf instructors.

Revenues consist of greens fees, resale items, golf club and pull cart rentals, and golf instruction classes.

Service Unit 423 – Fisher Golf Course	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$69,313	$80,364	$67,251	$82,929	$79,929	99.5	96.4
120 Overtime	1,431	3,000	1,156	1,500	0	0.0	0.0
130 Special Pay	150	127	175	127	127	100.0	100.0
Total	70,893	83,491	68,582	84,556	80,056	95.9	94.7
200 Personnel Benefits							
200 Personnel Benefits	25,632	28,159	22,599	28,159	31,130	110.6	110.6
280 Clothing and Miscellaneous	84	500	312	500	500	100.0	100.0
Total	25,717	28,659	22,911	28,659	31,630	110.4	110.4
300 Supplies							
310 Office and Operating Supplies	20,879	18,000	12,948	13,200	16,200	90.0	122.7
340 Items Purchased for Resale	5,382	5,000	3,266	3,400	5,000	100.0	147.1
350 Small Tools & Equipment	0	0	2,066	2,100	0	*	0.0
Total	26,261	23,000	18,280	18,700	21,200	92.2	113.4
400 Other Services and Charges							
410 Professional Services	4,606	2,100	3,059	1,000	2,100	100.0	210.0
420 Communications	1,247	1,197	889	1,197	1,026	85.7	85.7
470 Public Utility Services	24,252	27,453	20,735	17,828	27,828	101.4	156.1
480 Repairs and Maintenance	186	500	0	500	500	100.0	100.0
490 Miscellaneous	342	300	1,084	1,100	300	100.0	27.3
Total	30,633	31,550	25,767	21,625	31,754	100.7	146.8
530 State / County Taxes & Assess	617	500	653	500	500	100.0	100.0
Total Expenditures - Service Unit 423	$154,120	$167,200	$136,193	$154,039	$165,139	98.8	107.2
Revenues							
340 Charges for Good and Services	$97,565	$104,000	$95,443	$97,500	$97,500	93.8	100.0
360 Miscellaneous Revenues	11,031	10,250	11,238	11,700	11,700	114.2	100.0
Total Revenues - Service Unit 423	$108,596	$114,250	$106,680	$109,200	$109,200	95.6	100.0

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 2012 Budget reflects the operation of Lions and Franklin pools.

AQUATICS EXPENDITURE / REVENUE PROFILE

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Estimate	2012 Proposed
Lions							
Attendance	49,834	38,864	41,865	44,370	44,500	45,000	45,000
Expenditures	$409,099	$386,200	$393,983	$430,245	$370,191	$388,994	$393,859
Revenue	$132,817	$125,909	$125,085	$147,783	$138,121	$131,500	$130,050
% Self Supporting	32%	33%	32%	34%	37%	34%	33%
Net Cost / Participant	$5.54	$6.70	$6.42	$6.37	$5.22	$5.72	$5.86
Franklin							
Attendance	35,012	17,570	28,483	33,838	34,533	33,721	35,000
Expenditures	$133,627	$110,496	$159,703	$215,094	$233,772	$248,235	$193,912
Revenue	$65,008	$54,158	$87,098	$91,047	$101,142	$109,063	$109,065
% Self Supporting	49%	49%	55%	42%	43%	44%	56%
Net Cost / Participant	$1.96	$3.21	$2.55	$3.67	$3.84	$4.13	$2.42
Combined Total							
Attendance	84,846	56,434	70,348	78,208	79,033	78,721	80,000
Expenditures	$542,726	$496,696	$553,686	$645,339	$603,963	$637,229	$587,770
Revenue	$197,825	$180,067	$212,183	$238,830	$239,263	$240,563	$239,115
% Self Supporting	36%	36%	38%	37%	40%	38%	41%
Net Cost / Participant	$4.07	$5.61	$4.85	$5.20	$4.61	$5.04	$4.36

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. Efforts are made every year to offer certified lifeguard training courses to train additional lifeguards.

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.

Revenues consist of swim instruction fees, pool rentals, resale items and general pool admission.

Service Unit 424 – Aquatics	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$315,957	$281,217	$298,184	$334,906	$295,583	105.1	88.3
120 Overtime	9,860	5,800	9,939	10,000	6,500	112.1	65.0
130 Special Pay	126	100	64	100	100	100.0	100.0
Total	325,943	287,117	308,186	345,006	302,183	105.3	87.6

200 Personnel Benefits							
200 Personnel Benefits	82,340	72,987	72,438	85,306	78,240	107.2	91.7
280 Clothing and Miscellaneous	0	1,000	0	0	500	50.0	*
Total	82,340	73,987	72,438	85,306	78,740	106.4	92.3
300 Supplies							
310 Office and Operating Supplies	55,666	38,500	50,503	49,960	51,500	133.8	103.1
340 Items Purchased for Resale	14,787	13,000	15,750	15,925	11,000	84.6	69.1
Total	70,454	51,500	66,253	65,885	62,500	121.4	94.9
400 Other Services and Charges							
420 Communications	3,754	3,901	2,323	3,701	3,441	88.2	93.0
430 Transportation / Training	156	100	129	200	200	200.0	100.0
470 Public Utility Services	110,387	138,160	103,320	129,881	125,967	91.2	97.0
480 Repairs and Maintenance	9,449	9,000	1,986	5,000	7,000	77.8	140.0
490 Miscellaneous	962	950	951	1,250	1,250	131.6	100.0
Total	124,707	152,112	108,708	140,032	137,858	90.6	98.5
530 State / County Taxes & Assess	519	1,000	334	1,000	1,000	100.0	100.0
Total Expenditures - Service Unit 424	$603,963	$565,715	$555,920	$637,229	$582,281	102.9	91.4
Revenues							
330 Intergovernmental Revenues	$0	$15,000	$0	$0	$0	0.0	*
340 Charges for Good and Services	181,318	174,015	157,507	181,481	180,115	103.5	99.3
360 Miscellaneous Revenues	57,946	53,000	45,082	59,082	59,000	111.3	99.9
Total Revenues - Service Unit 424	$239,264	$242,015	$202,589	$240,563	$239,115	98.8	99.4

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.

Account 410 Professional Services – This line item is utilized for janitorial contracts for the Harman Center, alarm services and copy machine contract although the majority of the line item is used for travel program that is offset by revenues from the tours.

Account 440 Advertising – This line item provides for advertising for special events held at the Harman Center and for newsletters that are mailed to seniors.

Revenues consist of program fees, donations, grants, resale items and facility rentals.

Service Unit 425 – Senior Center	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$177,313	$183,798	$139,050	$183,798	$179,768	97.8	97.8
120 Overtime	238	0	161	162	0	*	0.0
Total	177,552	183,798	139,211	183,960	179,768	97.8	97.7
200 Personnel Benefits	50,723	52,273	38,927	52,273	56,922	108.9	108.9

300 Supplies							
310 Office and Operating Supplies	22,705	30,300	19,225	29,600	34,300	113.2	115.9
340 Items Purchased for Resale	4,216	5,000	1,019	1,500	1,000	20.0	66.7
Total	26,921	35,300	20,244	31,100	35,300	100.0	113.5
400 Other Services and Charges							
410 Professional Services	367,142	383,000	310,525	373,000	373,000	97.4	100.0
420 Communications	6,135	12,966	4,492	6,637	7,353	56.7	110.8
430 Transportation / Training	1,620	1,500	1,275	1,570	1,500	100.0	95.5
440 Advertising	199	1,500	410	1,000	1,500	100.0	150.0
470 Public Utility Services	31,645	39,069	19,478	34,164	39,172	100.3	114.7
480 Repairs and Maintenance	10,466	14,100	7,684	9,000	14,100	100.0	156.7
490 Miscellaneous	4,903	8,200	3,551	6,200	8,200	100.0	132.3
Total	422,110	460,335	347,415	431,571	444,825	96.6	103.1
530 State / County Taxes & Assess	243	100	143	100	100	100.0	100.0
Total Expenditures - Service Unit 425	$677,549	$731,805	$545,939	$699,003	$716,915	98.0	102.6
Revenues							
330 Intergovernmental Revenues	$63,932	$71,600	$35,495	$72,600	$71,600	100.0	98.6
340 Charges for Good and Services	411,073	442,600	353,971	425,600	426,600	96.4	100.2
360 Miscellaneous Revenues	83,851	69,100	73,830	83,205	80,200	116.1	96.4
Total Revenues - Service Unit 425	$558,856	$583,300	$463,296	$581,405	$578,400	99.2	99.5

Service Unit 426 – Sports

This service unit provides and administers year-round athletic programs for youth and adults. Activities include leagues and tournaments in volleyball, softball and basketball. Also included are several youth leagues, camps and special events.

Account 120 Overtime – Overtime in this service unit is primarily due to pay temporary staff for the preparation and supervision of ball fields.

Account 410 Professional Services – This line item is used for the paying of sports officials for volleyball, basketball, softball and security alarms.

Revenues consist of program and league fees, sale of food items and facility rentals for tournaments.

Service Unit 426 – Sports	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$134,342	$149,231	$114,396	$143,244	$145,249	97.3	101.4
120 Overtime	1,159	2,300	465	2,300	2,300	100.0	100.0
130 Special Pay	0	0	362	500	567	*	113.3
Total	135,501	151,531	115,224	146,044	148,116	97.8	101.4
200 Personnel Benefits	44,166	48,163	37,152	48,163	51,711	107.4	107.4

300 Supplies							
310 Office and Operating Supplies	56,109	58,500	40,377	56,500	63,500	108.6	112.4
340 Items Purchased for Resale	30,318	26,000	40,258	40,000	40,000	153.9	100.0
Total	86,427	84,500	80,635	96,500	103,500	122.5	107.3
400 Other Services and Charges							
410 Professional Services	52,531	72,000	51,211	56,900	63,900	88.8	112.3
420 Communications	1,927	1,715	1,924	1,715	1,715	100.0	100.0
430 Transportation / Training	237	400	45	100	400	100.0	400.0
490 Miscellaneous	4,246	5,400	445	4,700	5,000	92.6	106.4
Total	58,941	79,515	53,625	63,415	71,015	89.3	112.0
530 State / County Taxes & Assess	320	300	272	300	300	100.0	100.0
Total Expenditures - Service Unit 426	$325,354	$364,009	$286,908	$354,421	$374,642	102.9	105.7
Revenues							
340 Charges for Good and Services	$220,453	$223,850	$203,041	$221,750	$217,250	97.1	98.0
360 Miscellaneous Revenues	43,607	40,000	54,318	55,000	55,000	137.5	100.0
Total Revenues - Service Unit 426	$264,060	$263,850	$257,359	$276,750	$272,250	103.2	98.4

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 2011 are dollars for the "Beyond the Bell" after school program. Grants provide for program supplies and nutritional items for participants. Revenues consist of Grant funds.

Service Unit 427 – Grants, Spons, etc.	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
110 Salaries And Wages	$59,473	$44,960	$33,682	$44,960	$47,154	104.9	104.9
200 Personnel Benefits	25,223	18,917	14,065	18,917	21,642	114.4	114.4
310 Office and Operating Supplies	22,867	15,000	17,506	17,420	17,000	113.3	97.6
400 Other Services and Charges							
410 Professional Services	0	0	3,660	2,000	0	*	0.0
420 Communications	690	1,553	1,284	1,553	1,553	100.0	100.0
430 Transportation / Training	3,059	2,800	765	1,000	1,000	35.7	100.0
490 Miscellaneous	471	2,000	0	0	0	0.0	*
Total	4,220	6,353	5,709	4,553	2,553	40.2	56.1
Total Expenditures - Service Unit 427	$111,783	$85,229	$70,962	$85,849	$88,349	103.7	102.9
Revenues							
330 Intergovernmental Revenues	$75,623	$21,100	$28,373	$33,648	$20,400	96.7	60.6

Service Unit 429 – Administration

Administration provides support services and coordinates all funds and operations of the other service units in the division. This service unit is also responsible for the publishing of the City of Yakima's Parks and Recreation Program Guide, insurance, interfund distributions and support to the Public Works Administration, Fleet and Garage.

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

Account 440 Advertising – This line item provides for general park brochures and program guides.

Revenues consist of gift certificates, grants and private donations, etc.

Service Unit 429 – Administration	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
110 Salaries And Wages	$90,522	$144,420	$84,951	$114,000	$113,415	78.5	99.5
200 Personnel Benefits	27,196	43,090	20,385	33,975	29,631	68.8	87.2
310 Office and Operating Supplies	2,799	2,000	2,826	3,000	2,000	100.0	66.7
400 Other Services and Charges							
410 Professional Services	9,507	5,000	0	0	5,000	100.0	*
420 Communications	5,051	8,223	9,732	13,223	8,319	101.2	62.9
430 Transportation / Training	354	2,400	1,865	2,300	2,400	100.0	104.4
440 Advertising	11,070	3,000	6,162	5,100	3,000	100.0	58.8
490 Miscellaneous	4,590	7,800	6,109	6,520	7,600	97.4	116.6
Total	30,573	26,423	23,868	27,143	26,319	99.6	97.0
900 Interfund Payment for Services							
960 Interfund Insurance Services	104,675	105,888	105,888	105,888	116,477	110.0	110.0
980 Interfund Garage / Plant	55,661	55,661	41,747	55,661	55,661	100.0	100.0
990 Interfund Administrative Chrg.	208,690	214,447	160,834	214,447	214,447	100.0	100.0
Total	369,026	375,996	308,469	375,996	386,585	102.8	102.8
Total Expenditures - Service Unit 429	$520,115	$591,929	$440,499	$554,114	$557,950	94.3	100.7
Revenues							
340 Charges for Good and Services	$1,787	$1,500	$565	$1,500	$1,500	100.0	100.0
360 Miscellaneous Revenues	5,360	700	200	700	700	100.0	100.0
Total Revenues - Service Unit 429	$7,147	$2,200	$764	$2,200	$2,200	100.0	100.0

Service Unit 645 – Interfund Distribution

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. 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 645 – Interfund Dist	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
550 Interfund Subsidies	$146,900	$146,500	$134,400	$146,500	$146,500	100.0	100.0
Revenues							
390 Other Financing Sources	$1,150,565	$1,179,000	$798,847	$1,105,000	$1,154,000	97.9	104.4

Service Unit 699 – General Revenues

These revenues consist of property taxes and miscellaneous sources.

	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$339,555	$369,088	$385,681	$385,681	$341,093	92.4	88.4
310 Taxes	1,665,500	1,546,000	860,370	1,546,000	1,578,000	102.1	102.1
360 Miscellaneous Revenues	9,528	2,770	4,507	4,600	4,600	166.1	100.0
390 Other Financing Sources	0	55,000	0	55,000	55,000	100.0	100.0
Total Revenues - Service Unit 699	$2,014,583	$1,972,858	$1,250,558	$1,991,281	$1,978,693	100.3	99.4

PARKS & RECREATION CAPITAL – 331

Director of Public Works — ***Chris Waarvick***
Fleet and Facilities 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.

A major capital project for 2012 will be the completion of the three new lighted multi-use ball fields, concession stand/restroom and parking lot at Kiwanis Park. The Yakima Service Clubs have donated over one million dollars towards this project. A grant of $500,000 has been received from the Washington State Recreation and Conservation Office [RCO] and a donation of $500,000 from the Yakima School District have been received for this project in addition to the funds from the City of Yakima. This project will be valued at over 2.5 million dollars when completed.

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 & Recreation Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Expenditure Summary By Service Unit	2010 Actual	2011 Amended Budget	2011 Actual 9/30/11	2011 Estimated Year-End	2012 Projected Budget	% Chng From 2 to 5	% Chng From 4 to 5
428 Capital Improvement	$673,520	$1,492,770	$187,645	$1,464,000	$80,000	5.4	5.5
Revenue Summary By Service Unit							
428 Capital Improvement	$484,991	$1,510,000	$0	$1,310,000	$0	0.0	0.0
645 Interfund Distribution	50,000	50,000	37,500	50,000	0	0.0	0.0
699 General Revenues	27,535	0	0	0	0	*	*
Total Revenues	$562,526	$1,560,000	$37,500	$1,360,000	$0	0.0	0.0
Fund Balance							
Beginning Balance	$314,290	$156,304	$203,296	$203,296	$99,296	63.5	48.8
Revenues Less Expenditures	(110,994)	67,230	(150,145)	(104,000)	(80,000)	(119.0)	76.9
Ending Balance	$203,296	$223,534	$53,151	$99,296	$19,296	8.6	19.4

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
300 Supplies	$27,791	$0	$0	$0	$0	*	0.0
600 Capital Outlays	645,729	1,492,770	187,645	1,464,000	80,000	5.4	100.0
Total Expenditures	$673,520	$1,492,770	$187,645	$1,464,000	$80,000	5.4	100.0

EXPLANATORY NARRATIVE

Service Unit 428 – Capital Improvement

Financing for projects is through State Recreation and Conservation Office (RCO) grant, short term financing, donations and reserves.

Service Unit 428 – Capital Impr	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
350 Small Tools And Equipment	$27,791	$0	$0	$0	$0	*	*
600 Capital Outlays							
630 Improvements Other Than Bldg	98,958	87,770	50,305	59,000	80,000	91.2	135.6
650 Construction Projects	546,771	1,405,000	137,340	1,405,000	0	0.0	0.0
Total	645,729	1,492,770	187,645	1,464,000	80,000	5.4	5.5
Total Expenditures - Service Unit 428	$673,520	$1,492,770	$187,645	$1,464,000	$80,000	5.4	5.5
Revenues							
330 Intergovernmental Revenues	$330,107	$550,000	$0	$550,000	$0	0.0	0.0
360 Miscellaneous Revenues	154,884	360,000	0	160,000	0	0.0	0.0
390 Other Financing Sources	0	600,000	0	600,000	0	0.0	0.0
Total Revenues - Service Unit 428	$484,991	$1,510,000	$0	$1,310,000	$0	0.0	0.0

Service Units 645 & 699 – Revenues

Revenues consist of interfund distributions and the beginning balance.

Service Units 645 & 699 – Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues – Service Unit 645							
390 Other Financing Sources	$50,000	$50,000	$37,500	$50,000	$0	0.0	0.0
Revenues – Service Unit 699							
270 Beginning Balance	$314,290	$156,304	$203,296	$203,296	$99,296	63.5	48.8
360 Miscellaneous Revenues	27,535	0	0	0	0	*	*
Total Revenues - Service Unit 699	$341,825	$156,304	$203,296	$203,296	$99,296	63.5	48.8

CEMETERY – 144

Director of Public Works ***Chris Waarvick***
Fleet and Facilities Manager ***Ken Wilkinson***

DEFINITION

This fund provides burial facilities and services and maintains the grounds of Tahoma Cemetery.

Fees for burial services were recommended to be increased 7% by the Parks and Recreation Commission and approved by City Council for 2011.

The service units in this division are:

Service Unit 225 – Cemetery
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

PERFORMANCE STATISTICS

Cemetery	2010 Actual	2011 Amended Budget	2012 Proposed Budget
Yearly Number of Burials	112	105	105
Number of Acres to be Watered, Mowed and Maintained	65	65	65

AUTHORIZED PERSONNEL

Class Code	Position Title	2010 Actual	2011 Amended Budget	2012 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) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
225 Cemetery	$245,460	$262,463	$195,053	$261,456	$265,699	101.2	101.6
Revenue Summary By Service Unit							
225 Cemetery	$178,084	$181,250	$130,389	$181,250	$187,250	103.3	103.3
645 Interfund Distribution	50,000	50,000	37,500	50,000	50,000	100.0	100.0
699 General Revenues	11,975	6,300	702	6,300	6,300	100.0	100.0
Total Revenues	$240,059	$237,550	$168,591	$237,550	$243,550	102.5	102.5
Fund Balance							
Beginning Balance	$87,167	$71,331	$81,766	$81,766	$57,860	81.1	70.8
Revenues Less Expenditures	(5,401)	(24,913)	(26,462)	(23,906)	(22,149)	88.9	92.7
Ending Balance	$81,766	$46,418	$55,303	$57,860	$35,710	76.9	61.7

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
100 Salaries and Wages	$118,259	$121,934	$91,770	$121,934	$122,599	100.6	46.1
200 Personnel Benefits	43,323	42,649	32,868	42,649	47,952	112.4	18.1
Sub-Total Salaries and Benefits	161,582	164,582	124,638	164,582	170,551	103.6	64.2
300 Supplies	19,683	22,500	18,546	22,980	22,980	102.1	8.7
400 Other Services and Charges	13,704	16,309	7,140	14,822	15,863	97.3	6.0
500 Intergov't Svcs / Other Interfund	1,266	3,600	1,548	3,600	3,600	100.0	1.4
900 Interfund Payment for Services	49,225	55,472	43,181	55,472	52,706	95.0	19.8
Total Expenditures	$245,460	$262,463	$195,053	$261,456	$265,699	101.2	100.0

EXPLANATORY NARRATIVE

Service Unit 225 – Cemetery

This service unit provides burial facilities and services and maintains the grounds of Tahoma Cemetery.

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 340 Items Purchased for Resale – This account pays for grave liners.

Account 410 Professional Services – Funds are budgeted in this line item is for fire alarm monitor. During 2011 this account was primarily utilized for the removal of rodents at the cemetery.

Account 440 Advertising – This line item provides for printed materials and brochures for potential customers. Some expenditure is for placing advertising in the newspaper.

Revenues consist of lot and niche sales, burial fees, grave liners, Saturday burials, monument setting fees, and interest from investments.

Service Unit 225 – Cemetery	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
100 Salaries and Wages							
110 Salaries and Wages	$115,720	$118,434	$89,394	$118,434	$119,099	100.6	100.6
120 Overtime	2,539	3,500	2,376	3,500	3,500	100.0	100.0
Total	118,259	121,934	91,770	121,934	122,599	100.6	100.6
200 Personnel Benefits	43,323	42,649	32,868	42,649	47,952	112.4	112.4
300 Supplies							
310 Office and Operating Supplies	5,903	8,000	4,068	8,000	8,000	100.0	100.0
320 Fuel Consumed	4,433	4,800	7,446	5,280	5,280	110.0	100.0
340 Items Purchased for Resale	9,153	9,000	7,032	9,000	9,000	100.0	100.0
350 Small Tools and Equipment	194	700	0	700	700	100.0	100.0
Total	19,683	22,500	18,546	22,980	22,980	102.1	100.0
400 Other Services and Charges							
410 Professional Services	3,021	150	120	150	150	100.0	100.0
420 Communications	1,558	1,265	918	1,265	1,385	109.5	109.5
440 Advertising	452	1,000	548	1,000	1,000	100.0	100.0
470 Public Utility Services	7,479	12,644	5,092	11,157	12,078	95.5	108.3
490 Miscellaneous	1,194	1,250	461	1,250	1,250	100.0	100.0
Total	13,704	16,309	7,140	14,822	15,863	97.3	107.0
530 State / County Taxes & Assess	1,266	3,600	1,548	3,600	3,600	100.0	100.0
900 Interfund Payment For Services							
950 Interfund Opt Rental & Leases	7,568	14,123	10,592	14,123	10,781	76.3	76.3
960 Interfund Insurance Services	6,133	6,317	6,317	6,317	6,949	110.0	110.0
990 Interfund Administrative Chrg.	35,524	35,032	26,272	35,032	34,976	99.8	99.8
Total	49,225	55,472	43,181	55,472	52,706	95.0	95.0
Total Expenditures - Service Unit 225	$245,460	$262,463	$195,053	$261,456	$265,699	101.2	101.6
Revenues							
340 Charges for Good and Services	$178,084	$181,250	$130,389	$181,250	$187,250	103.3	103.3

Service Unit 645 – Interfund Distribution

The Cemetery receives an annual contribution from Parks and Recreation to fund expenses not covered by revenues.

Service Unit 645 – Interfund Dist	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 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

Service Unit 699 – General Revenues

Revenues consist of interest from investments, incidental charges and donations.

Service Unit 699 – General Revenues	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Revenues							
270 Beginning Balance	$87,167	$71,331	$81,766	$81,766	$57,860	81.1	70.8
340 Charges for Good and Services	924	800	702	800	800	100.0	100.0
360 Miscellaneous Revenues	1,000	0	0	0	0	*	*
390 Other Financing Sources	10,050	5,500	0	5,500	5,500	100.0	100.0
Total Revenues - Service Unit 699	$99,141	$77,631	$82,468	$88,066	$64,160	82.7	72.9

Cemetery Trust Fund 610 – See Finance and Budget Narratives.

RECOVERY PROGRAM GRANTS – 199

Director of Public Works ***Chris Waarvick***

DEFINITION

For 2011 and 2012, 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 majority of the grant award was spent in 2011, with the remainder scheduled to be expended in the first half of 2012.

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) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
527 Recovery Act Funds	$387,011	$426,989	$186,917	$419,426	$0	0.0	0.0
Revenue Summary By Service Unit							
527 Recovery Act Funds	$387,011	$426,989	$175,626	$419,426	$0	0.0	0.0
Fund Balance							
Beginning Balance	$0	$0	$0	$0	$0	*	*
Revenues Less Expenditures	0	0	(11,290)	0	0	*	*
Ending Balance	$0	$0	($11,290)	$0	$0	*	*

Expenditure Summary By Type	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Of Total
400 Other Services and Charges	$387,011	$426,989	$186,917	$419,426	$0	0.0	*

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.

As of the end of 2011, work was nearly complete on all projects except the HVAC upgrades.

Service Unit 527 – Federal Shared Rev	(1) 2010 Actual	(2) 2011 Amended Budget	(3) 2011 Actual 9/30/11	(4) 2011 Estimated Year-End	(5) 2012 Projected Budget	(6) % Chng From 2 to 5	(7) % Chng From 4 to 5
Expenses							
480 Repairs and Maintenance	$387,011	$426,989	$186,917	$419,426	$0	0.0	0.0
Revenues							
330 Intergovernmental Revenues	$387,011	$426,989	$175,626	$419,426	$0	0.0	0.0

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	CED	Gen Gov't
021	Environmental Planning	General	CED	Gen Gov't
022	Code Administration	General	CED	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	CED	Gen Gov't
051	City Hall	General	CED	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	CED	Op / Enterprise
124	Neighborhood Development	Special Revenue	CED	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	CED	Op / Enterprise
141	Streets	Special Revenue	Public Works	Gen Gov't
142	Arterial Streets	Special Revenue	CED	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

Fund / Dept.	Fund / Dept. Name	Accounting Fund Type	Operational Department	City Functional Grouping
152	Police Grants	Special Revenue	Police	Op / Enterprise
161	Downtown Yakima Business Imp District	Special Revenue	CED	Op / Enterprise
162	Trolley	Special Revenue	CED	Op / Enterprise
163	Front Street Business Improvement	Special Revenue	CED	Op / Enterprise
170	Tourist Promotion	Special Revenue	CED	Op / Enterprise
171	Capitol Theater	Special Revenue	CED	Op / Enterprise
172	PFD – Convention Center	Special Revenue	Finance	Op / Enterprise
173	Tourist Promotion Area	Special Revenue	CED	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	CED	Capital
322	Capitol Theatre Construction	Capital Project	CED	Capital
323	Yakima Revenue Development Area	Capital Project	CED	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	CED	Capital
343	REET 2 Capital Fund	Capital Project	CED	Capital
345	LID Construction	Capital Project	CED	Capital
364	Transit Capital	Enterprise	Public Works	Capital
370	Convention Center Capital	Capital Project	CED	Capital
392	Cumulative Reserve – Capital	Capital Project	CED	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

Fund / Dept.	Fund / Dept. Name	Accounting Fund Type	Operational Department	City Functional Grouping
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
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 & Agency
612	Fire Pension	Trust	Finance	Reserve
632	YAKCORPS	Agency	Finance	Trust & Agency

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, as published July 11, 2011, 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 City's budget documents, by volume and section:

Preliminary Budget Executive Summary
This document contains a general introduction and overview of the entire budget. It 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.

Adopted Budget
This document 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 the budget adoption ordinance and council action on all policy issues; 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 (included in this section are the Intergovernmental and outside agency budgets); Community and Economic Development; Police; Fire; and Public Works. 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 Preliminary Budget Executive Summary 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; an abbreviations & acronyms listing; an object code guide, a summary of significant accounting policies; 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 budget document includes a broad range of service priorities and financial policies for the City. Accordingly, the planning, preparation, and adoption of the City budget has 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:

- Presents a balanced spending plan for operating and capital budgets within existing resources.
- Maintains municipal service level priorities and programs as determined by the City Council.
- 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.
- Ensures that departmental budgets are in compliance with the uniform set of guidelines issued by the City Manager.
- Maintains operating fund cash flow reserve levels, and allocates sufficient funds for non-discretionary fixed and mandated cost increases.
- Examines the impact of changing local economic conditions and examines opportunities or economic growth which could affect both operating revenues and expenditures.
- Incorporates in progressive phases, the Six-Year Capital Facilities Plan for capital facility/infrastructure projects.
- Evaluates proposals for increasing productivity and performance to minimize future staff and rate increases and reduces expenses wherever possible.
- 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.

BUDGET GUIDELINES (as issued July 11, 2011)

MEMORANDUM

July 11, 2011

TO: **Department Directors and Division Managers**

FROM: **Michael Morales, Interim City Manager**
Rita DeBord, Finance Director
Cindy Epperson, Deputy Director of Accounting & Budgeting

SUBJECT: **2012 Budget Guidelines**

This Budget Guidelines packet has been prepared to assist in the development of the 2012 budget. We are anticipating the 2012 budget process will be somewhat 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 operations are being given more time to develop budget reduction options within the Priorities of Government (POG) model prior to scheduled meetings with the new City Manager and/or Interim City Manager.

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:	2012 Preliminary Budget Calendar
Attachment IV:	2012 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 1 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.)

Thursday July 14, 2011 – Annually, Cindy Epperson leads a Budget Workshop to explain the budget process and to answer any questions regarding the preparation of the 2012 budget. Two meetings are scheduled on Thurs. July 14 – 11:00 a.m. and 1:00 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.

Wednesday July 27, 2011 – All 2011 year-end estimates and proposed 2012 Preliminary Budget Worksheets due to the Finance Department.

- ***2011 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 made new estimates for a few items as identified for the Council Budget Committee - please verify those changes.

  One new step in the process is that Finance wants to review your budget entries prior to the meeting with the City Manager (or Interim) and Department Heads. After your estimates are input, your assigned accountant will contact you to review your calculations. Any increases in the 2012 budget beyond those identified above may be removed and requested to be made the topic of an unbudgeted policy issue.

Proposed 2012 Preliminary Budget – Identify on the budget worksheets attached, the proposed projected revenues and expenditures (operating and capital, excluding personnel) for 2012 based on the most current information available and the department's proposed operating plan.

Note: Submit your budget worksheets to Teresa Borgman in Finance (updated with your year-end estimates and your 2012 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 29, 2011 – All Policy Issues anticipated for inclusion in the 2012 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.

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 year's budget requests and submitted to Finance along with draft Policy Issues, if any. (See #2 below)

Step 2: *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. This step will include a Finance review for accuracy.

Step 3: *Review and Discussion of the 2012 Draft Policy Issues* – Department Directors meet as a group.

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: *2012 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. However, with the anticipated severity of budget reduction options, this is being targeted to be completed for the first meeting in October.

Step 7: *2012 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 28.

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 2012 Budget is passed at the last Council meeting in December.

II. GENERAL INFORMATION

The initial budget worksheets provided to department heads and division managers (for their updates regarding year-end estimates and 2012 proposed budget) are based on the 2011 adopted budget, as adjusted for the following items:

Salary and Wages Adjustments

- The negotiated increases in base wages (at this point in time, the deferred compensation reduction is being reinstated for IAFF in accordance with the MOU—all other groups are frozen at 2011 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 budget system is extracting personnel related information directly from payroll.
  - 7% Medical Insurance increase, subject to further review.

- 1% Insurance – Risk Management
- 10% Fuel
- Utility Increases:
  - 5.1% Wastewater
  - 5.25% Water
  - 5.5% Irrigation

- Internal charges (first estimate):
  - No change

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 29th. 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.

2012 General Government
For Preliminary Budget development, the 2011 adopted budget is transferred over and becomes the 2012 budget; except as noted on the previous page.

If departments have needs that cannot be met within the above-described limitations, a policy issue must be submitted. The initial reports will include actual expenditures through June 2011. 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 2012 beginning fund balance (which is then used, in part, to determine funds available for the 2012 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 2012.

- No requests for new or additional staffing in all funds (permanent, full-time or part-time) above 2011 authorized levels will be allowed, except for positions funded by new resources or reductions in other staffing expenses. New vacancies have not yet been eliminated from the budget, however all divisions should be prepared to discuss vacant positions during their meeting with the City Manager.
- Overtime is to be frozen at the lesser of the 2011 budget or 2011 estimated actual level except for grants which authorize and fund additional overtime expense. 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 2012 budget above what revenues can support, expenditure reductions elsewhere must be implemented to balance the 2012 budget.

For 2012, expenditures for existing part-time or temporary staff are to be projected at 2011 actual estimated levels or below.

All reclasses already approved by Civil Service should already be included in the 2012 budget. Exclude reclasses requested but not yet approved, at this point in time. However, please inform Finance of any pending reclasses.

2011 year-end estimates for staffing need to be analyzed and adjusted to take into account vacancies or other staffing related changes.

2012 Proposed Personnel Budget: 2012 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.

2012 Expenditures for Anticipated Employee Retirements and Cash-Outs – Object #140 - At this point in time, all cash-outs have been removed from the 2012 budget for all funds except for ones already communicated to Finance. 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.

2012 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 PERS 1 State Retirement System, which is in excess of 240 hours of unused annual leave. For planned 2012 retirements, contact the Finance Department for assistance in calculating these costs. Entry into the 2012 budget should follow the same guidelines as retirement cash-outs.

2012 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. 2012 proposed expenditures are to be budgeted no greater than the 2011 budget or year-end estimates, whichever is lower.

2012 City Expenditures For Medical And Dental Insurance – Should be estimated at the budgeted amount for 2011 (i.e. disregard vacancies for medical and dental insurance estimates). Initially, the 2012 budget will include a 7% rate increase to cover medical inflation. New rates will be developed later in August/September, and will consider our group history and any plan design changes recommended by the Insurance Committee.

Professional Services

Except for indigent defense and mandated or required professional service contracts, no funds should be budgeted for any new professional services. Any proposed increase in professional services should not be budgeted and will require explanatory narrative and a Policy Issue request.

Other Operating Costs

Travel and Training Expenditures (Account #430) – are to be budgeted and justified on the basis of critical needs.

- The 2012 travel budget should be no greater than the costs expected for 2011 year-end estimates or the 2011 budget, whichever is lower.
- Each division is requested to identify by location and professional affiliation, planned out-of-state travel for 2012.
- 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 2012 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 2011 level. As Finance further develops these charges, they will be entered into the 2012 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 2012 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 2012 Budget Items – Except for fixed, mandated, contractual, or uniform cost increases for expenditures not addressed in these guidelines, should not exceed 2011 year-end estimates, or 2011 amended budget, whichever is lower.

Capital Outlay

Capital outlays for 2012 need to be analyzed based on need and resource availability. 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 2011 adopted budget carried forward into 2012. 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 2011, please provide an estimate of costs expected to be completed by the end of 2011 -- the balance of the project should be rebudgeted in 2012.

IV. REVENUES

The 2011 budgeted revenues have also been programmatically carried forward to the 2012 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 year's 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 2012 budget narrative. These "narrative drafts" (i.e. last year's narratives and 2012 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 2012 budget proposals, the 2011 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) 2011 organizational chart, including statements outlining organizational responsibility.

- A restructured organizational chart, similar to the one used in the 2011 Preliminary Budget document, will be distributed to Department Heads and should be used as a template for preparing the organizational chart for the 2012 Preliminary Budget document (again; this chart should reflect the 2011 organization.)
- The updated chart should reflect the organization as it currently exists in 2011. 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 2011 budget narrative as "Permanent Budgeted Positions." If changes were made after the 2011 budget was adopted, the personnel listing in the "2011 amended budget" column should be revised to reflect those changes.

(DEPARTMENT) 2012 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 2010
- Budgeted level (as amended) for 2011
- Proposed budget level for 2012

This information is essential to the 2012 Preliminary Budget process. The number of temporary employees each year should be denoted by separate footnote listing immediately below the permanent authorized listing. (The "2011 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	2010 Actual	2011 Amended Budget	2012 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.

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 2012. This should include a brief explanation of all budgeted policy issues and the accounts affected.

Address Substantial Increases/Decreases in Spending for 2012 – Briefly identify, explain and justify all increases or decreases in each summary line item of proposed expenditures for 2012 which result in a change of 3% and $1,000, plus or minus, from the 2011 estimated year-end expenditure levels. 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 that 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 2012 includes_____ .
>
> *Account 350 Small Tools and Minor Equipment* – (Note: All accounts should be listed and include a short explanation) This account includes Tools and equipment purchases less than $5,000 per item-e.g. radios, hand tools, and computer equipment. (Note: optional extension for programmatic change) The 2012 budget was increased by $2,000 or 66.7% from $3,000 to $5,000 to purchase mobile computers for field staff.

For most accounts this narrative is all that is necessary to describe the budget line items. Increases or decreases in program delivery should be addressed where applicable. 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.)

Since the accounts entered in the budget document are summarized to the first 2 digits of the object code, it may be helpful to the reader to insert a table detailing the components of an account:

Example:
Account 490 Miscellaneous – this account is made up of the following components:

Description	2010 Actual	2011 Amended Budget	2012 Projected Budget
Printing budget documents, financial statements, other business forms	$17,392	$17,000	$17,000
Dues and subscriptions to keep current on accounting, finance issues	$5,126	$5,000	$5,000
Registrations for training seminars, annual rent of the post office box, and other truly miscellaneous items	$7,742	$8,000	$8,000
Total	$30,260	$30,000	$30,000

Talk About What's Special or Exceptional in Your Division(s) for 2012 – Identify and describe special or exceptional work programs to be undertaken in 2012; 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 2012 revenue estimates, if applicable to the departments operation, which change plus or minus 3% from 2011 estimated actual levels.

CAPITAL OUTLAY REQUESTS

Please submit Budget Year 2012 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**		

In capital funds, please be sure to list/detail each of the projects included in the 2012 budget.

2012 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 29, 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

2012 BUDGET PROCESS CALENDAR

(as of 7/11/11)

Action Steps	City Manager / Finance	Departments / Divisions	Council	RCW Date
Distribution of 2012 Preliminary Budget Guidelines, including the request for 2012 policy issues.	July 13			Sept. 14
Distribution of Budget Worksheet Printouts: Request for estimates of revenues and expenditures for year-end and 2012 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		--
2012 draft policy issues due to Finance		July 29		--
CM/Finance/Department Directors Policy Issue Review Meeting	Aug. 3 or 10	Aug. 3 or 10		--
Budget worksheet printouts of revenue/expenditure estimates (2010 year-end & proposed 2012) due to Finance		July 27		Sept. 28
Preliminary Revenue Review 2012 Status - CM/Finance	By Aug. 10			
Review General Gov't. revenue projections - CM/Finance	By Aug. 10			Oct. 1
Finance assists departments with development prior to CM/department review meetings	Ongoing (July-Aug.)	Ongoing (July-Aug.)		--
CM/Finance/Dept. review of Year-end forecasts and 2012 Budget Requests	Aug. – Sept.	Aug. – Sept.		--
2012 budget narrative development – Departments/Divisions		Sept. – Oct. 7		--
Departments submit detail budget narratives to Finance		Oct. 7		--
Finance & CM prepare 2012 Budget Forecast	By Sept. 30			--
Budget Forecast on Council Agenda - CM/Finance	Oct. 4 or 18		Oct. 4 or 18	November 1
Finalize Preliminary Budget Document - CM/Finance	Oct. 27			None
Preliminary Budget and Policy Issue Documents printed and available to City Council/public	Oct. 27		Nov. 1	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. 15	November 30
Department Budget Reviews, with Council (1) a) General Government Funds b) Utility/Enterprise Funds	Nov. 1, 8, 15, & 22	Nov. 1, 8, 15, & 22	Nov. 1, 8, 15, & 22	--
Council holds Public Hearing (mandatory)			Nov. 15	On or before December 1
Council holds Budget Wrap-Up meeting to finalize Budget Decisions	Dec. 6	Dec. 6	Dec. 6	--
2012 Budget adopted (2)			Dec. 13	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 2011 calendar year, which may be either December 13, 2011 or December 20, 2011.

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 from 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. This fund 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 Principles (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.

ABBREVIATIONS & ACRONYMS

ACF – Administration for Children and Families

ACH – Automated Clearing House

ADA – Americans with Disabilities Act

AFSCME – American Federation of State, County and Municipal Employees

AIMMS – Automated Inventory and Maintenance Management System

AIP – Airport Improvement Program

ALTC – Aging and Long Term Care

APWA – American Public Works Association

ARFF – Aircraft Rescue and Fire Fighting

ARRA – American Recovery and Reinvestment Act

AVL – Automatic Vehicle Location

AWC – Association of Washington Cities

AWWA – American Water Works Association

BOD – Biochemical Oxygen Demand

BOR – Bureau of Reclamation

BP – Blood Pressure

CBC – Council Budget Committee

CBD – Central Business District

CDBG – Community Development Block Grant

CDL – Commercial Drivers License

CDY – Committee for Downtown Yakima

CED – Community & Economic Development

CERB – Community Economic Revitalization Board

CEU – Continuing Education Unit

CHDO – Community Housing Development Organization

Chng – Change

Chrg - Charge

CIP – Capital Improvement Program or Construction in Progress

CIPP – Cured in Place Pipe

CLE – Continuing Legal Education

COPS – Community Oriented Policing Services

CPPB – Certified Professional Public Buyer

CPPO – Certified Public Purchasing Officer

CPR – Cardiopulmonary Resuscitation

CISD – Critical Incident Stress Debriefing

CTC – Capitol Theatre Commission

CTED – Community Trade and Economic Development

D/DPB – Stage 2 Disinfectant/Disinfectant By-products

DCS – Division of Child Support

DOC – Department of Corrections

DOT – Department of Transportation

DSHS – Department of Social and Health Services

DYBID – Downtown Yakima Business Improvement District

DYFI – Downtown Yakima Futures Initiative

EAP – Employee Assistance Program

EEOC – Equal Employment Opportunity Commission

EMS – Emergency Medical Services

EMT – Emergency Medical Technician

ERP – Enforcement Response Plan

ERU – Equivalent Residential Unit

ESA – Endangered Species Act

FEMA – Federal Emergency Management Agency

FLSA – Fair Labor Standards Act

FMLA – Family and Medical Leave Act

FMSIB – Freight Mobility Strategic Investment Board

FTA – Federal Transit Administration

FTE – Full-time Equivalent

FOG – Fat, Oil and Grease

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

GF – General Fund

GIS – Geographical Information System

GO – General Obligation

GPS – Global Positioning System

GREAT – Gang Resistance Education and Training

HES – Hazard Elimination Safety

HHS – Health and Human Services

HMA – Healthcare Management Administrators

HOME – Home Investment Partnership Program

HOPE – Homeownership and Opportunity for People Everywhere

HUD – Housing and Urban Development

HVAC – Heating, Ventilation & Air Conditioning

IAFF – International Association of Firefighters

ICMA – International City/County Management Association

IDIS – Integrated Disbursement Information System

IG - Intergovernmental

IPSS – Integrated Regional Public Safety Systems

ISTEA – Intermodal Surface Transportation and Efficiency Act

JAG – Justice Assistance Grant

JARPA – Joint Aquatic Resource Permits Application

LED – Light Emitting Diode

LEOFF – Law Enforcement Officers and Firefighters

LID – Local Improvement District

LIFT – Local Infrastructure Finance Tool

LTD – Long-Term Debt

LT2 – Long-Term 2 Enhanced Surface Water Treatment

M & O – Maintenance & Operations

MDC – Mobile Data Computer

MIU – Minor Industrial User

MLK – Martin Luther King

MOU – Memorandum of Understanding

MSAG – Master Street Address Guide

NAS – Network Attached Storage

NIGP – National Institute of Government Purchasing

NIMS – National Incident Management System

NPDES – National Pollutant Discharge Elimination System

NSP – Neighborhood Stabilization Program

O & M – Operations and Maintenance

OIC – Opportunities Industrialization Center

ONDS – Office of Neighborhood Development Services

Op - Operating

OSP – Office of State Procurement

PACA – Pay and Compensation Adjustment

PBIA – Parking and Business Improvement Area

PERS – Public Employee Retirement System

PFD – Public Facilities District

PFDCC – Public Facilities District – Convention Center

PFDCT – Public Facilities District – Capitol Theatre

PNPPA – Pacific Northwest Public Purchasing Association

POG – Priorities of Government

POTW – Publicly Owned Treatment Works

PPE – Personal Protection Equipment

PWTF – Public Works Trust Fund

RCO – Recreation and Conservation Office

RCW – Revised Code of Washington

RDA – Revenue Development Area

REET 1 – Real Estate Excise Tax, 1st Quarter %

REET 2 – Real Estate Excise Tax, 2nd Quarter %

SAFETEA-LU – Safe, Accountable, Flexible, Efficient Transportation Equity Act: A legacy for Users

SAO – State Auditor's Office

SCBA – Self Contained Breathing Apparatus

SEPA – State Environmental Policy Act

SERP – State Environmental Review Process

SIED – Supporting Investments in Economic Development

SIU – Significant Industrial Users

STIP – Six Year Transportation Improvement Program

STP – Surface Transportation Program

SWAT – Special Weapons and Tactics

TAMS – Time and Attendance Management System

TIB – Transportation Improvement Board

TIE – Toxicity Identification Evaluation

TI/RE – Toxicity Identification/Reduction Evaluation

TMDL – Total Maximum Daily Loads

TOP – Treatment Optimization Performance

TPA – Third Party Administrator / Tourist Promotion Area

TPP – Transportation Partnerships Program

UIC – Underground Injection Control

UCR – Uniform Crime Reports

UCSS – Utility Customer Service System

VSP – Vision Service Plan

WAC – Washington Administrative Code

WCC – Wastewater Connection Charge

WDFW – Washington Department of Fish and Wildlife

WET – Whole Effluent Toxicity

WETRC – Washington Environmental Training Center

WOW – Wastewater Operators of Washington

WSDOT – Washington State Department of Transportation

WSWRA – Washington State Water Resources Agency

WWTP – Wastewater Treatment Plant

YAKCORPS – Yakima Consortium for Regional Public Safety

YCTV – Yakima Community Television

YE – Year End

YFD – Yakima Fire Department

YPAC/Y-PAC – Yakima Public Affairs Channel

YPD – Yakima Police Department

YPAL – Yakima Police Athletic League

YPPA – Yakima Police Patrolman's Association

YPR – Yakima Parks & Recreation

YTD – Year to Date

YVTS – Yakima Valley Transport System

YVVCB – Yakima Valley Visitors and Convention Bureau

YWCA – Young Women's Christian Association

OBJECT CODE GUIDE

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 primarily due to required operational needs which vary by department.

Account 130 Special Pay – This account is used to compensate for service required that is outside of regular job descriptions and/or hours.

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

Account 200 Personnel Benefits/Unemployment Compensation Benefits – The personnel benefit accounts include rate increases for the State's Public Employees' Retirement System (PERS) contributions of 33%; medical insurance of 15.8%; dental insurance of 8.8% along with the normal roll-ups (i.e. percentage based benefits, such as social security and pension contributions) related to wage adjustments. Workers' compensation and unemployment insurance rates are unchanged.

Account 280 Clothing and Miscellaneous – Items paid for from this account mainly include clothing and uniforms and personal protective equipment required by the position.

Account 310 Office and Operating Supplies – Articles purchased directly and consumed by operating departments (i.e. office supplies, chemicals, cleaning supplies, etc.)

Account 340 Items Purchased for Resale – This account pays for items purchased for inventory or resale.

Account 350 Small Tools and Equipment – Tools and equipment purchases that do not meet the Capital Asset threshold of $5,000.

Account 410 Professional Services – Services needed which may be provided by a governmental agency or by private business organizations (i.e. legal, management consulting, custodial cleaning, etc.)

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

Account 430 Transportation/Training – This account includes travel expenses for participation in conferences, meetings and training as required for City staff.

Account 440 Advertising – This account provides funds for advertising and programming needs within the City.

Account 450 Operating Rentals and Leases – This account is used to pay rental and lease expenses for machinery, equipment and buildings.

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

Account 470 Public Utility Services – This account is used to pay utility costs associated with the operation of facilities including power, natural gas, water, wastewater, stormwater and refuse.

Account 480 Repairs and Maintenance – Contracted (external) labor and supplies furnished by contractors (i.e. buildings, improvements, structures, equipment, etc.)

Account 490 Miscellaneous – Contractual services not otherwise classified (i.e. dues, subscriptions, registrations, etc.)

Account 510 Intergovernmental Professional Services – Expenditures made to other governmental entities for services rendered. Intergovernmental services are limited to those functions normally provided by governments and not by private businesses.

Account 530 State/County Taxes – Payments to other governments based on levies against property or income of the government.

Account 540 Interfund Taxes and Assessments – Payments to other funds within the government based on levies against property or income of a fund.

Account 620 Buildings and Structures – Expenditures which result from the acquisition, construction and improvements of buildings/structures.

Account 630 Improvements Other Than Buildings – Expenditures on construction/improvements of roadways, sidewalks, streets and storm drains.

Account 640 Machinery and Equipment – Expenditures on computer software/hardware, heavy duty equipment and transportation. Excludes small tools and minor equipment.

Account 750 Debt Service/Capital Lease Principal – Debt service principal payments for capital leases or installment purchases.

Accounts 780 Intergovernmental Loans – Debt service principal payments for intergovernmental loans.

Account 830 Debt Service/External LTD/Interest – Debt service interest payments for intergovernmental loans, leases, etc.

Account 950 Interfund Operating Transfer/Rental and Leases – Interfund expenditures for rentals and leases.

Account 960 Interfund Insurance Services – This account is used for the City's insurance costs.

Account 980 Interfund Garage/Plant Charges – Interfund expenditures for repairs and maintenance.

Account 990 Interfund Administrative Charges – Interfund expenditures for administrative services.

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:

- Purchases of capital assets are considered expenditures.
- Redemption of long-term debt is considered an expenditure when due.
- 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.
- Inventories and pre-paid items are reported as expenditures when purchased.
- Interest on long-term debt is not accrued but is recorded as an expenditure when due.
- 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 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	8
Rank in Size – County	1
Population	91,067
Assessed Valuation	$5,389,218,769
City Employees (Full-time Equivalents)	736.80
Election and Voter Registration	
Number of Precincts	33
Number of Registered Voters	40,629

PROPERTY TAX LEVY

Regular Levy	$15,816,566
Special Levy	$297,000
Total 2009 Property Tax Levy	$16,113,566

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, 24 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 employees	5,721
Regulatory Licenses – Varies from $11.00 to $1,000	484
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	83
Number of Non-Commissioned Personnel	3
Total Number of Fire Personnel	86

POLICE PROTECTION

Commissioned Police Personnel	138
Non-Commissioned Police Personnel	51
Total Number of Police Personnel	189
Number of Calls for Service	155 / 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	$18.58
Each Unit	$1.39
Wastewater – Base Charge	$29.58
Each Unit	$2.59
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)	$.00516

WATER / WASTEWATER CUSTOMER BASE

Water (Inside the City)	19,514
Water (Outside the City	137
Total Water Customers	19,651
Wastewater Residential (Inside the City)	22,945
Wastewater Residential (Outside the City)	50
Wastewater Commercial	2,245
Total Wastewater Customers	25,240

* For informational purposes only – not intended for official of legal purposes.

REQUIRED