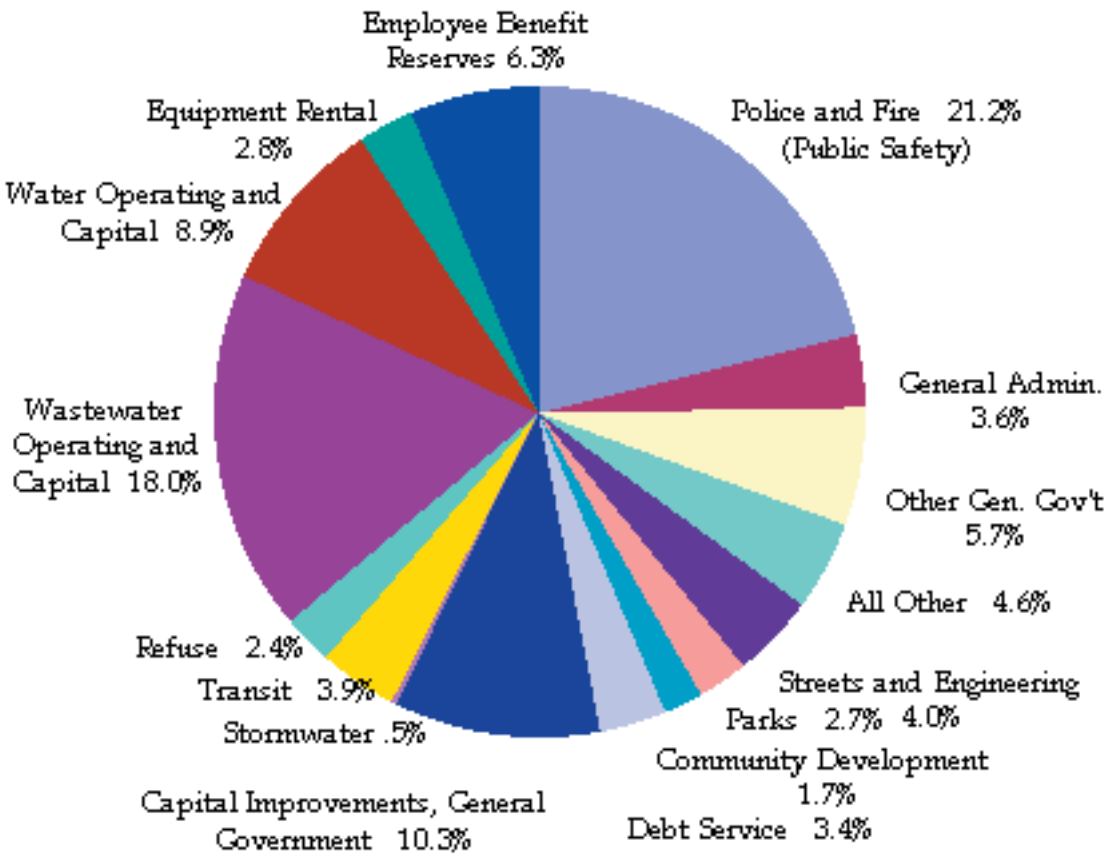
City of Yakima
WASHINGTON

2005
Preliminary Budget

The Harman Center at Gailleon Park

Dedicated May 8, 2004

City of Yakima



2005 Preliminary Budget
$144 Million

CITY OF

YAKIMA

WASHINGTON

CITY COUNCIL

Paul P. George, Mayor
Neil McClure, Assistant Mayor
Ron Bonlender
Dave Edler
Mary Place
Bernard Sims
Susan Whitman

CITY MANAGEMENT EXECUTIVES

Richard A. Zais,Jr.	City Manager
Glenn Rice	Assistant City Manager
Ray Paolella	City Attorney
Rita Anson	Director of Finance
Bill Cook	Director of Community & Economic Development
Sam Granato	Police Chief
Dennis Mayo	Fire Chief
Chris Waarvick	Director of Public Works

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

City of Yakima

2005 Preliminary Budget

Table of Contents

Section Title

Volume I:
Budget Forecast:

Volume II:
Budget Detail by Operating Departments:

A. Citywide Summaries
B. City Management
C. Municipal Court
D. Finance Department
E. Community and Economic Development Department
F. Police Department
G. Fire Department
H. Public Works Department
I. Intergovernmental

Appendices -- Supplemental Information:

J. Budget Reader's Guide
K. Budget Guidelines
L. Glossary
M. Summary of Significant Accounting Policies
N. Pay Ordinance
O. General Statistical Information

Volume III:
Policy Issues
(Includes Contingency Budget Reduction Plan)
(Enclosed in 3-ring binders; distributed separately in soft cover binders)

November 2, 2004

The Honorable Mayor and City Council Members
City of Yakima, Washington

Dear Mayor and Council Members:

We are pleased to submit for your review, deliberation and final legislative decision, the 2005 Preliminary Budget for the City of Yakima. The Preliminary Budget has had no significant changes from the Budget Forecast submitted to Council on October 12, 2004; the 2005 Budget proposal is as follows:

- **General Government Expenditures** - 2005 Proposed Budget of $48,599,809; is only 0.4% more than last year's amended budget of $48,395,133.
  (Includes: the General Fund, Parks and Recreation Fund and the Street Fund)

- **City-Wide Expenditures -** 2005 Proposed Budget of $144,183,812, is approximately 1.1% less than last year's amended budget of $145,812,036.

The 2005 Preliminary Budget document is divided into three Volumes:

I. Budget Forecast (previously submitted to Council and the public on October 12, 2004)
II. (A) Budget Detail by Operating Departments (enclosed)
    (B) Appendices / Supplemental Information (enclosed)
III. Policy Issues Document (enclosed in 3 ring binders; separate cover in soft binders)

Volume I - The 2005 Budget Forecast:
The 2005 Budget Forecast remains basically unchanged from that submitted to Council on October 12, 2004. The Budget Forecast Sections include revenue and expenditure proposals for the 2005 budget; a revenue and expenditure projection for the years 2005, 2006 and 2007; a "What You Pay and What You Get" section with a breakdown of how the taxpayers' tax dollar is allocated between state and local governments as well as how the City of Yakima spends its share of these dollars; and other, various statistical summaries.

Volume II:

(a) **Budget Detail by Operating Departments**: includes budget and operating information on every Department and Division in the City.

(b) **Appendices**: contains general information that may assist the reader in better understanding the City's budget, including: a budget reader's guide, glossary of terms, accounting policies, a pay ordinance and general statistical information.

Volume III - Policy Issues Document:
Includes explanations and supporting documentation concerning all policy issues included in the 2005 budget proposal. The Policy Issue Document is designed to address proposed changes in policy (e.g.: significant changes in service levels, staffing, etc.) that call for Council's specific review and consideration.

Summary: The previously submitted Budget Forecast along with the Department Budget Narratives and the Policy Issues Document constitute the entire 2005 Budget Proposal.

Council Budget Hearing / Study Session Schedule:

- Tuesdays, November 9, 16, 23 & 30, 2004: Council Budget Study Sessions; scheduled for 8:30 am to Noon, in Council Chambers.
- Tuesday, November 16, 2004: Public hearing to review the 2005 Preliminary Budget; scheduled for Council's regular business meeting.
- Tuesday, December 7, 2004: Budget Wrap-up session – Council decisions on the 2005 budget and policy issues; scheduled for 8:30 am to noon in Council Chambers.
- Tuesday, December 14, 2004: Final budget adoption; scheduled for Council's regular business meeting.

On behalf of all Department Heads and the City Budget staff, we look forward to assisting you in your discussions, review and final deliberations on the 2005 budget and policy issue proposals.

Respectfully submitted,

Richard A. Zais, Jr.
City Manager

Rita M. Anson
Finance Director

Section A

Table of Contents - Citywide Summaries

Sub Section **Page**

Introduction A-1
Permanent Budgeted Positions A-2
Resources and Expenditures A-4
Comparative Revenues by Fund A-6
Expenditures by Fund and Department.....A-8
Expenditures by Classification.....A-10
Revenues by Basic and Sub Accounts.....A-12
Expenditures by Object and Sub Object.....A-14
Double Budgeting.....A-30
City Service Charge A-32
General Fund Resource Comparison.....A-34

This page was intentionally left blank.

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.

Permanent Budgeted Positions presents a 3 year comparison of authorized personnel by operating division/fund.

Resources and Expenditures presents a summary by fund of just the 2005 estimated resources compared to the 2005 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 presents a 3 year summary by fund of Revenues, and then adds the Beginning Balance to calculate total Resources available for next year's budget.

Expenditure Summary by Fund and Department presents a 3 year summary of Expenditures by Fund/Department and calculates the change of the 2005 budget from the 2004 amended budget in both dollar amount and percentage.

Expenditures by Classification depict the 2005 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 2005 budget by General Fund and Other Funds, showing Citywide Totals by account type.

Double Budgeting lists the revenues in the 2005 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.)

PERMANENT BUDGETED POSITIONS
2005 Budget

The permanently budgeted work force for 2005 is 694, a total net decrease of 7.00 FTE from the 2004 Budget. In the General Government classifications (General Fund, Parks and Recreation Fund, and Street Fund) the permanent budgeted positions are 453. The changes in permanent budgeted positions are all related to policy issues, reallocation of staff time, or deletions due to budget constraints. (See attached table.)

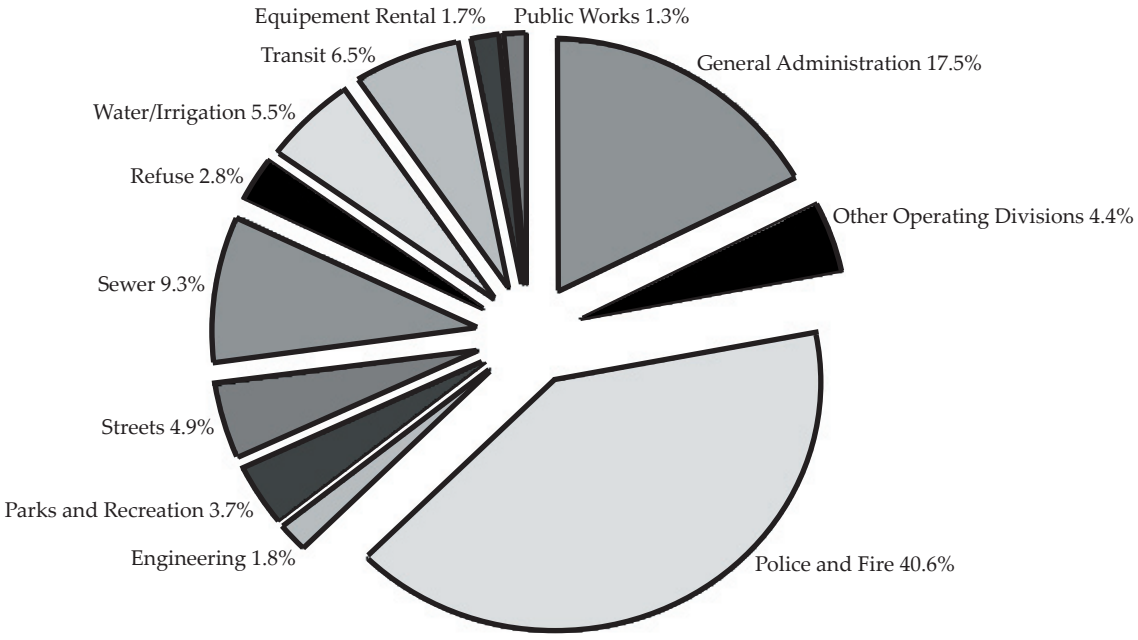
Management continues to focus on the City's critical priorities in public safety, accommodate Federal and State mandates, and provide critical support services (Information Systems, Legal, Financial, etc.). In an effort to meet these goals and maintain the commitment to minimizing costs and increasing efficiencies, management has shifted some personnel resources in the 2005 budget. (See Budget Highlights Section--Changes in Funding Authorization in the Budget Forecast.)

The 2005 Preliminary Budget includes negotiated settlements for salary cost-of-living adjustments for AFSCME are still in negotiations, but an estimate was included for budgeting purposes. Therefore, the Management, Supervisory and Exempt Class employee groups pay and compensation adjustment is also estimated pending settlement of all the bargaining units. Status of the collective bargaining process is described below.

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

The City's most recently amended Pay and Compensation Ordinance is included in this document in Appendix "N."

Permanent Budgeted Positions



City-wide Distribution of 694.3 Permanent Positions

Permanent Budgeted Positions

No.	Description	Actual 2003	Amended Budget 2004	Preliminary Budget 2005	New Positions	Transfer of Positions	Deleted Positions
General Government:							
	General Fund						
011	City Council	7.00	7.00	7.00	--	--	--
012	City Manager	4.00	4.00	4.00	--	--	--
014	Records	3.00	3.00	3.00	--	--	--
015	Financial Services	16.95	16.95	16.20	--	--	.75 (1)
016	Human Resources	8.00	8.00	8.00	--	--	--
017	Legal	13.60	13.60	13.60	--	--	--
018	Municipal Court	10.00	10.00	10.00	--	--	--
019	Purchasing	3.00	3.00	3.00	--	--	--
021	Environmental Planning	5.71	5.71	5.71	--	--	--
022	Code Administration	16.75	18.33	18.08	--	--	.25 (1)
031	Police	169.75	172.25	170.00	--	(0.50) (2)	1.75 (1)
032	Fire	73.00	82.00	82.00	--	--	--
038	Probation Center	7.00	6.00	6.00	--	--	--
041	Engineering	12.56	13.56	12.87	--	.20 (3)	.89 (1)
051	City Hall Maintenance	2.44	2.44	2.44	--	--	--
052	Information Systems	19.50	20.20	19.20	--	--	1.00 (1)
054	Customer Services	12.30	12.30	12.30	--	--	--
	Total General Fund	384.56	398.34	393.40	0.00	(0.30)	(4.64)
131	Parks & Recreation	26.38	27.47	25.47	--	--	2.00 (1)
133	Traffic Engineering	14.50	14.50	13.50	--	--	1.00 (1)
141	Street	23.50	22.50	20.50	--	1.00 (4)	1.00 (1)
Total General Government		448.94	462.81	452.87	0.00	(0.80)	(8.64)
Other Operating Funds:							
124	Community Development	10.53	11.03	11.53	--	0.50 (2)	--
125	Cable TV	5.30	6.30	6.30	--	--	--
144	Cemetery	3.35	3.35	3.35	--	--	--
151	Public Safety Com	29.75	29.75	30.00	.25 (5)	--	--
441	Storm Water	0.00	0.00	2.25	1.25 (5)	1.00 (4)	--
462	Transit	44.25	44.25	45.25	1.00 (5)	--	--
471	Refuse	18.90	19.25	19.50	--	.25 (6)	--
473	Sewer Operating	66.76	64.76	64.45	--	(.20) (3)	.11 (1)
474	Water Operating	29.00	29.00	29.00	--	--	--
475	Irrigation Operating	8.72	8.72	8.92	.20 (5)	--	--
551	Equipment Rental	12.85	12.85	11.85	--	--	1.00 (1)
560	Public Works Admin	9.65	9.30	9.05	--	(.25) (6)	--
Total Other Operating Funds		239.06	238.56	241.45	2.70	0.80	(1.11)
Grand Total		688.00	701.37	694.32	2.70	0.00	(9.75)

(1) Partial implementation of 2004 Contingency Reduction Plan.
(2) Reallocation of Housing Rehabilitation Assistant from Police to Community Development
(3) Reallocation of Right of Way Agent, Permit Technician, and Development Engineer from Sewer Operating Fund to Engineering Division.
(4) Reallocation of Stormwater Surface Engineer from Streets to Stormwater operating fund.
(5) See proposed budgeted policy issue.
(6) Reallocation of Department Assistant III from Public Works Administration to Refuse.

City of Yakima

2005 Resources and Expenditures

Fund	Description	2005 Estimated Resources	2005 Budget	2005 Estimated Balance	Est Balance vs 2005 Budget	2005 Beginning Balance	2005 Ending Balance	Ending Bal vs 2005 Budget
000	General Fund	$38,391,151	$39,989,378	($1,598,227)	(4.00%)	$4,573,781	$2,975,554	7.44%
123	Economic Development	200	80,950	(80,750)	(99.75%)	114,192	33,442	41.31%
124	Community Development	2,410,066	2,414,285	(4,219)	(0.17%)	586,052	581,833	24.10%
125	Cable TV	460,350	594,446	(134,096)	(22.56%)	753,070	618,974	104.13%
131	Parks & Recreation	3,734,711	3,905,396	(170,685)	(4.37%)	422,812	252,127	6.46%
140	Growth Management	28,247	32,576	(4,329)	(13.29%)	4,329	0	0.00%
141	Street & Traffic Operations	4,464,907	4,705,035	(240,128)	(5.10%)	726,394	486,266	10.34%
142	Arterial Street	6,561,387	6,367,013	194,374	3.05%	3,932	198,306	3.11%
143	Transportation Improvement	0	90,000	(90,000)	n/a	90,129	129	0.14%
144	Cemetery	288,200	286,869	1,331	0.46%	57,436	58,767	20.49%
150	Emergency Services	925,200	965,628	(40,428)	(4.19%)	273,050	232,622	24.09%
151	Public Safety Communications	2,385,093	2,496,944	(111,851)	(4.48%)	192,113	80,262	3.21%
161	Parking & Business Impr Area	37,000	33,027	3,973	12.03%	131,270	135,243	409.49%
162	Trolley	1,275	14,400	(13,125)	(91.15%)	14,160	1,035	7.19%
163	Front Street Business Impr Area	2,375	3,000	(625)	(20.83%)	2,671	2,046	68.20%
170	Tourist Promotion	1,172,300	1,178,006	(5,706)	(0.48%)	63,046	57,340	4.87%
171	Capitol Theatre	273,047	204,930	68,117	33.24%	47,785	115,902	56.56%
172	Public Facilities District Revenue	612,000	679,000	(67,000)	(9.87%)	224,478	157,478	23.19%
173	Tourism Promotion Area	431,511	409,511	22,000	5.37%	7,000	29,000	7.08%
195	Contingency	100,000	275,000	(175,000)	(63.64%)	334,658	159,658	58.06%
198	FRS/Capitol Theatre Reserve	55,000	83,927	(28,927)	(34.47%)	988,117	959,190	1142.89%
221	LID Guaranty	300	0	300	n/a	28,893	29,193	0.00%
272	PFD Conv Ctr G.O. Redemption	480,000	473,470	6,530	1.38%	116,081	122,611	25.90%
282	1998 LTGO Street Bond	182,200	175,640	6,560	3.74%	75,365	81,925	46.64%
283	1994 G. O. LTD Levy Red	514,700	518,138	(3,438)	(0.66%)	257,808	254,370	49.09%
284	1995 G. O. Street, Parks & Fire	300,500	292,850	7,650	2.61%	133,519	141,169	48.21%
285	1997 G. O. Line of Credit	21,000	21,000	0	0.00%	1,209	1,209	5.76%
287	1996 G. O. LTD Levy Red	426,300	427,308	(1,008)	(0.24%)	73,949	72,941	17.07%
289	LID Debt Service Control Fund	112,500	72,000	40,500	56.25%	48,691	89,191	123.88%
321	CBD Capital Improvement	33,652	207,205	(173,553)	(83.76%)	266,187	92,634	44.71%
322	Capitol Theatre Construction	447,345	450,000	(2,655)	(0.59%)	92,000	89,345	19.85%
331	Parks & Recreation Capital	100,000	135,000	(35,000)	(25.93%)	91,651	56,651	41.96%
332	Fire Capital	104,607	93,500	11,107	11.88%	240,564	251,671	269.17%
333	Law and Justice Capital	318,000	463,000	(145,000)	(31.32%)	691,072	546,072	117.94%
342	Public Works Trust Construction	626,500	675,807	(49,307)	(7.30%)	969,143	919,836	136.11%
343	REET 2 Capital Fund	550,000	535,000	15,000	2.80%	250,000	265,000	49.53%
345	LID Construction Control Fund	1,365,574	1,365,574	0	0.00%	0	0	0.00%
364	Transit Capital Reserve	490,000	330,000	160,000	48.48%	1,821,043	1,981,043	600.32%
370	Convention Center Capital Impr	78,500	130,000	(51,500)	(39.62%)	112,481	60,981	46.91%
392	Cum. Reserve for Capital Impr	4,255,350	4,250,000	5,350	0.13%	608	5,958	0.14%
441	Stormwater Operating Fund	683,000	533,078	149,922	28.12%	0	149,922	28.12%
442	Stormwater Capital Fund	300,000	150,000	150,000	100.00%	0	150,000	100.00%
462	Transit	5,308,165	5,316,870	(8,705)	(0.16%)	159,794	151,089	2.84%
471	Refuse	3,520,800	3,540,599	(19,799)	(0.56%)	114,206	94,407	2.67%
472	Wastewater Facility Reserve	152,000	100,000	52,000	52.00%	513,054	565,054	565.05%
473	Sewer Operating	14,631,581	15,152,879	(521,298)	(3.44%)	2,835,942	2,314,644	15.28%
474	Water Operating	$5,534,950	$5,981,869	($446,919)	(7.47%)	$1,997,351	$1,550,432	25.92%

City of Yakima

2005 Resources and Expenditures

Fund	Description	2005 Estimated Resources	2005 Budget	2005 Estimated Balance	Est Balance vs 2005 Budget	2005 Beginning Balance	2005 Ending Balance	Ending Bal vs 2005 Budget
475	Irrigation Operating	$2,442,980	$2,249,138	$193,842	8.62%	$473,483	$667,325	29.67%
476	Sewer Construction	2,730,001	2,985,000	(254,999)	(8.54%)	1,670,118	1,415,119	47.41%
477	Domestic Water Improvement	1,262,901	1,631,800	(368,899)	(22.61%)	1,466,181	1,097,282	67.24%
478	Wastewater Facilities	359,919	7,725,000	(7,365,081)	(95.34%)	9,217,618	1,852,537	23.98%
479	Irrigation System Impr	582,000	3,015,000	(2,433,000)	(80.70%)	5,553,782	3,120,782	103.51%
481	1998 Water Rev Bond Reserve	400	0	400	n/a	267,625	268,025	n/a
483	1996 Wastewater Rev Bond Res	700	0	700	n/a	343,993	344,693	n/a
484	1991 Water/Sewer Rev Bond Red	554,865	554,465	400	0.07%	107,682	108,082	19.49%
485	Apple Tree Bond Redemption	50,000	50,000	0	0.00%	0	0	0.00%
486	1998 Water Revenue Bond Red	239,970	239,945	25	0.01%	4,248	4,273	1.78%
488	1996 Wastewater Rev Bond Red	366,085	365,585	500	0.14%	163,626	164,126	44.89%
489	1991 Water/Sewer Rev Bond Res	2,500	0	2,500	n/a	942,094	944,594	n/a
491	2003 Irrigation Rev Bond Red	350,000	314,565	35,435	11.26%	0	35,435	11.26%
493	2003 Wastewater Rev Bond Red	1,347,556	1,347,557	(1)	(0.00%)	1	0	0.00%
494	2003 Wastewater Rev Bond Res	0	0	0	n/a	828,650	828,650	n/a
512	Unemployment Compensation	144,000	160,381	(16,381)	(10.21%)	311,845	295,464	184.23%
513	Employees Health Benefit	7,796,860	7,523,435	273,425	3.63%	2,146,093	2,419,518	32.16%
514	Workers' Compensation	1,292,500	1,300,894	(8,394)	(0.65%)	868,908	860,514	66.15%
515	Risk Management	1,760,049	1,783,772	(23,723)	(1.33%)	1,022,364	998,641	55.98%
516	Wellness/EAP Fund	100,500	94,064	6,436	6.84%	103,989	110,426	117.39%
551	Equipment Rental	3,672,317	3,905,592	(233,275)	(5.97%)	3,411,488	3,178,213	81.38%
555	Environmental Fund	169,500	142,950	26,550	18.57%	230,389	256,939	179.74%
560	Public Works Administration	1,033,169	1,045,470	(12,301)	(1.18%)	197,976	185,675	17.76%
610	Cemetery Trust	21,000	15,000	6,000	40.00%	521,099	527,099	3513.99%
612	Firemen's Relief & Pension	$1,456,779	$1,534,090	($77,311)	(5.04%)	$605,308	$527,997	34.42%
	Total City Budget	**$130,608,095**	**$144,183,811**	**($13,575,716)**	**(9.42%)**	**$50,959,646**	**$37,383,931**	**25.93%**

City of Yakima

2005 Comparative Revenues by Fund

Fund	Description	2003 Actual Revenues	2004 Estimated Revenues	2005 Estimated Revenues	2005 Beginning Balance	2005 Estimated Resources
000	General Fund	$36,011,118	$37,615,096	$38,391,151	$4,573,781	$42,964,932
123	Economic Development	513	0	200	114,192	114,392
124	Community Development	2,636,775	3,103,417	2,410,066	586,052	2,996,118
125	Cable TV	568,068	445,500	460,350	753,070	1,213,420
131	Parks & Recreation	3,606,767	3,772,904	3,734,711	422,812	4,157,523
140	Growth Management	36,936	0	28,247	4,329	32,576
141	Street & Traffic Operations	4,427,373	4,404,599	4,464,907	726,394	5,191,301
142	Arterial Street	1,648,252	4,628,160	6,561,387	3,932	6,565,319
143	Transportation Improvement	419	0	0	90,129	90,129
144	Cemetery	345,053	302,800	288,200	57,436	345,636
150	Emergency Services	891,335	905,700	925,200	273,050	1,198,250
151	Public Safety Communications	2,114,896	2,379,654	2,385,093	192,113	2,577,206
161	Parking & Business Improvement Area	34,735	36,128	37,000	131,270	168,270
162	Trolley	47,969	1,329	1,275	14,160	15,435
163	Front Street Business Improvement Area	2,579	2,375	2,375	2,671	5,046
170	Tourist Promotion	898,770	1,104,426	1,172,300	63,046	1,235,346
171	Capitol Theatre	157,465	160,547	273,047	47,785	320,832
172	Public Facilities Distric Revenue	558,973	600,000	612,000	224,478	836,478
173	Tourism Promotion Area	0	136,534	431,511	7,000	438,511
195	Contingency	100,000	117,522	100,000	334,658	434,658
198	FRS/Capitol Theatre Reserve	13,446	25,000	55,000	988,117	1,043,117
221	LID Guaranty	20,325	0	300	28,893	29,193
271	Housing LTGO Note Redemption	170,882	0	0	0	0
272	PFD Convention Ctr G.O. Redemption	480,000	480,000	480,000	116,081	596,081
282	1998 LTGO Street Bond	182,136	182,000	182,200	75,365	257,565
283	1994 G. O. LTD Levy Redemption	541,439	514,000	514,700	257,808	772,508
284	1995 G. O. Street, Parks & Fire	359,127	313,000	300,500	133,519	434,019
285	1997 G. O. Line of Credit	41	21,000	21,000	1,209	22,209
287	1996 G. O. LTD Levy Redemption	445,284	435,000	426,300	73,949	500,249
289	LID Debt Service Control Fund	54,756	149,500	112,500	48,691	161,191
321	CBD Capital Improvement	86,451	45,680	33,652	266,187	299,839
322	Capitol Theatre Construction	0	592,000	447,345	92,000	539,345
331	Parks & Recreation Capital	1,747,473	455,355	100,000	91,651	191,651
332	Fire Capital	229,677	424,383	104,607	240,564	345,171
333	Law and Justice Capital	993,814	648,000	318,000	691,072	1,009,072
342	Public Works Trust Construction	721,063	678,000	626,500	969,143	1,595,643
343	REET 2 Capital Fund	0	600,000	550,000	250,000	800,000
345	LID Construction Control Fund	0	272,600	1,365,574	0	1,365,574
364	Transit Capital Reserve	926,492	714,613	490,000	1,821,043	2,311,043
370	Convention Center Capital Improvement	81,561	75,474	78,500	112,481	190,981
392	Cum. Reserve for Capital Improvement	1,628,476	738,650	4,255,350	608	4,255,958
441	Stormwater Operating Fund	0	0	683,000	0	683,000
442	Stormwater Capital Fund	0	0	300,000	0	300,000
462	Transit	4,720,375	5,104,881	5,308,165	159,794	5,467,959
471	Refuse	3,062,709	3,319,575	3,520,800	114,206	3,635,006
472	Wastewater Facility Reserve	151,238	150,777	152,000	513,054	665,054
473	Sewer Operating	$12,789,395	$14,962,419	$14,631,581	$2,835,942	$17,467,523

2005 Comparative Revenues by Fund

Fund	Description	2003 Actual Revenues	2004 Estimated Revenues	2005 Estimated Revenues	2005 Beginning Balance	2005 Estimated Resources
474	Water Operating	$5,717,644	$5,559,361	$5,534,950	$1,997,351	$7,532,301
475	Irrigation Operating	1,779,578	2,441,580	2,442,980	473,483	2,916,463
476	Sewer Construction	2,529,101	1,633,313	2,730,001	1,670,118	4,400,119
477	Domestic Water Improvement	1,841,265	2,758,181	1,262,901	1,466,181	2,729,082
478	Wastewater Facilities	19,123,959	579,919	359,919	9,217,618	9,577,537
479	Irrigation System Improvement	617,328	6,406,830	582,000	5,553,782	6,135,782
481	1998 Water Revenue Bond Reserve	50,342	50,000	400	267,625	268,025
482	1968 Water Revenue Bond Reserve	2,104	0	0	0	0
483	1996 Wastewater Revenue Bond Reserve	701	0	700	343,993	344,693
484	1991 Water/Sewer Rev Bond Redemp	689,061	550,265	554,865	107,682	662,547
485	Apple Tree Bond Redemption	23,131	50,000	50,000	0	50,000
486	1998 Water Revenue Bond Redemption	244,952	239,945	239,970	4,248	244,218
487	1968 Water Revenue Bond Redemption	184,898	0	0	0	0
488	1996 Wastewater Revenue Bond Redemp	362,249	369,360	366,085	163,626	529,711
489	1991 Water/Sewer Rev Bond Reserve	2,105	0	2,500	942,094	944,594
491	2003 Irrigation Revenue Bond Redemption	0	0	350,000	0	350,000
493	2003 Wastewater Revenue Bond Redemp	0	1,358,807	1,347,556	1	1,347,557
494	2003 Wastewater Revenue Bond Reserve	828,650	0	0	828,650	828,650
512	Unemployment Compensation	147,027	141,000	144,000	311,845	455,845
513	Employees Health Benefit	7,022,790	7,737,525	7,796,860	2,146,093	9,942,953
514	Workers' Compensation	1,427,479	1,465,500	1,292,500	868,908	2,161,408
515	Risk Management	1,523,074	1,785,681	1,760,049	1,022,364	2,782,413
516	Wellness/EAP Fund	60,201	70,000	100,500	103,989	204,489
551	Equipment Rental	3,784,616	3,780,661	3,672,317	3,411,488	7,083,805
555	Environmental Fund	111,296	162,000	169,500	230,389	399,889
560	Public Works Administration	1,008,503	1,032,669	1,033,169	197,976	1,231,145
610	Cemetery Trust	56,327	24,000	21,000	521,099	542,099
612	Firemen's Relief & Pension	$1,409,650	$1,428,048	$1,456,779	$605,308	$2,062,087
	Total City Budget	**$134,042,187**	**$130,243,243**	**$130,608,095**	**$50,959,646**	**$181,567,741**

City of Yakima

2005 Expenditure Summary By Fund and Department

Fund/Department	2003 Actual Expense 1	2004 Amended Budget 2	2004 Estimated Expense 3	2005 Original Request 4	2005 Revised Budget 5	Chg From 2004 Col 5 - 2	Percent Diff
011 City Council	$153,935	$161,959	$160,833	$163,873	$163,873	$1,914	1%
012 City Manager	439,579	464,194	457,959	586,773	586,773	122,579	26%
013 State Examiner	94,003	101,120	101,120	103,000	103,000	1,880	2%
014 Records	246,122	372,991	364,189	286,292	286,292	(86,699)	(23%)
015 Financial Services	1,035,779	1,092,647	1,087,928	1,130,542	1,130,542	37,895	3%
016 Human Resources	393,237	438,752	419,993	449,493	449,493	10,741	2%
017 Legal	1,239,562	1,312,373	1,320,483	1,344,153	1,344,153	31,780	2%
018 Municipal Court	832,597	850,725	870,551	909,669	909,669	58,944	7%
019 Purchasing	177,703	206,034	203,374	218,631	218,631	12,597	6%
020 Yak Urb Area Hearings Examiner	17,532	21,000	21,000	26,000	26,000	5,000	24%
021 Environmental Planning	412,176	463,583	463,415	478,809	478,809	15,226	3%
022 Code Administration	1,241,878	1,240,812	1,233,618	1,314,178	1,314,178	73,366	6%
031 Police	14,396,465	15,360,523	15,053,481	15,823,525	15,823,525	463,002	3%
032 Fire	6,435,858	6,917,268	6,803,368	7,165,728	7,165,728	248,460	4%
035 Police Pension	1,134,006	1,253,722	1,303,543	1,255,672	1,255,672	1,950	0%
038 Probation Center	464,636	399,971	395,331	411,757	411,757	11,786	3%
041 Engineering	978,788	1,033,892	1,033,633	1,044,581	1,044,581	10,689	1%
051 City Hall Maintenance	344,801	351,760	351,107	370,990	370,990	19,230	5%
052 Information Systems	2,033,084	2,816,990	2,723,311	2,378,956	2,378,956	(438,034)	(16%)
054 Utility Services	792,066	844,563	843,848	905,831	905,831	61,268	7%
091 Yakima Valley Regional Library	1,400,115	1,414,107	1,414,107	1,314,107	1,314,107	(100,000)	(7%)
095 Intergovernmental	169,318	172,521	175,376	171,520	171,520	(1,001)	(1%)
096 Sundome	149,621	151,934	151,934	150,697	150,697	(1,237)	(1%)
098 District Court	65,539	60,000	53,450	45,600	45,600	(14,400)	(24%)
099 Transfers	1,845,426	1,825,000	1,928,000	1,939,000	1,939,000	114,000	6%
General Fund Total	**$36,493,826**	**$39,328,441**	**$38,934,952**	**$39,989,377**	**$39,989,377**	**$660,936**	**2%**
131 Parks & Recreation	$3,567,002	$3,928,829	$3,832,816	$3,905,396	$3,905,396	($23,433)	(1%)
141 Street & Traffic Operations	4,614,159	5,137,862	4,883,031	4,705,035	4,705,035	(432,827)	(8%)
General Goverment Fund Totals	**$44,674,987**	**$48,395,132**	**$47,650,799**	**$48,599,808**	**$48,599,808**	**$204,676**	**0%**
123 Economic Development	$35,594	$105,950	$105,950	$80,950	$80,950	($25,000)	(24%)
124 Community Development	2,466,299	3,138,801	2,991,564	2,414,285	2,414,285	(724,516)	(23%)
125 Cable TV	379,134	523,458	450,211	594,446	594,446	70,988	14%
140 Growth Management	38,734	32,656	0	32,576	32,576	(80)	(0%)
142 Arterial Street	1,511,603	7,104,932	5,044,909	6,367,013	6,367,013	(737,919)	(10%)
143 Transportation Improvement	21,323	140,000	120,000	90,000	90,000	(50,000)	(36%)
144 Cemetery	326,622	312,894	304,825	286,869	286,869	(26,025)	(8%)
150 Emergency Services	885,927	1,035,586	998,572	965,628	965,628	(69,958)	(7%)
151 Public Safety Communications	2,213,388	2,414,201	2,378,806	2,496,944	2,496,944	82,743	3%
161 Parking & Business Impr Area	99,001	81,336	63,011	33,027	33,027	(48,309)	(59%)
162 Trolley	33,175	17,200	13,320	14,400	14,400	(2,800)	(16%)
163 Front Street Business Impr Area	1,976	8,000	8,000	3,000	3,000	(5,000)	(63%)
170 Tourist Promotion	999,376	1,071,448	1,065,375	1,178,006	1,178,006	106,558	10%
171 Capitol Theatre	158,943	183,633	172,230	204,930	204,930	21,297	12%
172 Public Facilities District Revenue	514,823	629,000	629,000	679,000	679,000	50,000	8%
173 Tourism Promotion Area	0	130,000	129,534	409,511	409,511	0	0
195 Contingency	190,428	336,545	205,175	275,000	275,000	(61,545)	(18%)
198 FRS/Capitol Theatre Reserve	71,927	171,927	171,927	83,927	83,927	(88,000)	(51%)
221 LID Guaranty	0	35,000	35,000	0	0	(35,000)	n/a
271 Housing LTGO Note Redemption	$207,250	$0	$0	$0	$0	$0	0

City of Yakima

2005 Expenditure Summary By Fund and Department

Fund/Department	2003 Actual Expense 1	2004 Amended Budget 2	2004 Estimated Expense 3	2005 Original Request 4	2005 Revised Budget 5	Chg From 2004 Col 5 - 2	Percent Diff
272 PFD Convention Ctr G.O. Red	$474,195	$474,020	$474,020	$473,470	$473,470	($550)	(0%)
281 1985 G.O. Div/Dam Redemption	33,073	0	0	0	0	0	0
282 1998 LTGO Street Bond	178,115	177,058	177,058	175,640	175,640	(1,418)	(1%)
283 1994 G. O. LTD Levy Redemption	533,387	514,078	514,078	518,138	518,138	4,060	1%
284 1995 G. O. Street, Parks & Fire	344,946	348,446	348,446	292,850	292,850	(55,596)	(16%)
285 1997 G. O. Line of Credit	18,981	48,300	21,000	21,000	21,000	(27,300)	(57%)
287 1996 G. O. LTD Levy Redemption	449,196	448,746	448,533	427,308	427,308	(21,438)	(5%)
289 LID Debt Service Control Fund	56,908	103,000	103,000	72,000	72,000	(31,000)	(30%)
321 CBD Capital Improvement	2,080	242,205	165,399	207,205	207,205	(35,000)	(14%)
322 Capitol Theatre Construction	0	500,000	500,000	450,000	450,000	(50,000)	n/a
331 Parks & Recreation Capital	2,318,095	1,690,621	1,047,031	135,000	135,000	(1,555,621)	(92%)
332 Fire Capital	505,774	938,023	930,634	93,500	93,500	(844,523)	(90%)
333 Law and Justice Capital	852,475	1,643,076	1,525,076	463,000	463,000	(1,180,076)	(72%)
342 Public Works Trust Construction	310,244	699,480	579,480	675,807	675,807	(23,673)	(3%)
343 REET 2 Capital Fund	0	350,000	350,000	535,000	535,000		
345 LID Construction Control Fund	0	350,000	272,600	1,365,574	1,365,574	1,015,574	290%
364 Transit Capital Reserve	216,138	1,359,457	1,354,613	330,000	330,000	(1,029,457)	(76%)
370 Convention Center Capital Impr	5,290,234	492,353	462,353	130,000	130,000	(362,353)	(74%)
392 Cum. Reserve for Capital Impr	1,710,228	5,040,000	892,000	4,250,000	4,250,000	(790,000)	(16%)
441 Stormwater Operating Fund	0	0	0	533,078	533,078	0	0
442 Stormwater Capital Fund	0	0	0	150,000	150,000	0	0
462 Transit	4,780,464	5,271,837	5,156,699	5,316,870	5,316,870	45,033	1%
471 Refuse	3,090,617	3,414,526	3,298,147	3,540,599	3,540,599	126,073	4%
472 Wastewater Facility Reserve	47,830	100,000	100,000	100,000	100,000	0	0%
473 Sewer Operating	13,622,839	14,065,952	14,043,801	15,152,879	15,152,879	1,086,927	8%
474 Water Operating	5,566,032	6,035,150	5,817,733	5,981,869	5,981,869	(53,281)	(1%)
475 Irrigation Operating	1,747,548	2,582,818	2,577,986	2,249,138	2,249,138	(333,680)	(13%)
476 Sewer Construction	1,949,703	1,369,567	1,355,000	2,985,000	2,985,000	1,615,433	118%
477 Domestic Water Improvement	1,757,539	3,983,978	3,242,870	1,631,800	1,631,800	(2,352,178)	(59%)
478 Wastewater Facilities	10,314,335	3,625,000	1,479,474	7,725,000	7,725,000	4,100,000	113%
479 Irrigation System Improvement	585,130	2,900,362	2,248,684	3,015,000	3,015,000	114,638	4%
482 1968 Revenue Bond Reserve	154,379	0	895	0	0	0	n/a
484 1991 Water/Sewer Rev Bond Redemp	712,861	550,265	550,265	554,465	554,465	4,200	1%
485 Apple Tree Bond Redemption	23,131	50,000	50,000	50,000	50,000	0	0%
486 1998 Water Revenue Bond Redemp	244,945	239,945	239,945	239,945	239,945	0	0%
487 1968 Water Revenue Bond Redemp	276,075	0	693	0	0	0	0
488 1996 Wastewater Rev Bond Redemp	361,915	369,360	369,360	365,585	365,585	(3,775)	(1%)
489 1991 Water/Sewer Rev Bond Reserve	90,740	0	0	0	0	0	n/a
491 2003 Irrigation Revenue Bond Red	0	400,000	0	314,565	314,565	(85,435)	n/a
493 2003 Wastewater Revenue Bond Red	0	1,358,806	1,358,806	1,347,557	1,347,557	(11,249)	n/a
512 Unemployment Compensation	140,731	179,186	149,186	160,381	160,381	(18,805)	(10%)
513 Employees Health Benefit	7,285,577	7,634,862	7,216,491	7,523,435	7,523,435	(111,427)	(1%)
514 Workers' Compensation	1,037,616	1,416,469	1,271,469	1,300,894	1,300,894	(115,575)	(8%)
515 Risk Management	1,620,422	1,742,180	1,720,452	1,783,772	1,783,772	41,592	2%
516 Wellness/EAP Fund	57,001	79,945	73,945	94,064	94,064	14,119	18%
551 Equipment Rental	4,333,019	4,423,315	4,392,198	3,905,592	3,905,592	(517,723)	(12%)
555 Environmental Fund	67,719	118,950	112,950	142,950	142,950	24,000	20%
560 Public Works Administration	966,338	1,050,839	1,017,431	1,045,470	1,045,470	(5,369)	(1%)
610 Cemetery Trust	17,527	15,000	15,000	15,000	15,000	0	0%
612 Firemen's Relief & Pension	$1,362,584	$1,547,163	$1,527,694	$1,534,090	$1,534,090	($13,073)	(1%)
Non General Gov't Fund Totals	**$85,664,209**	**$97,416,905**	**$84,439,904**	**$95,584,002**	**$95,584,002**	**($1,832,903)**	**(2%)**
Total City Budget	**$130,339,196**	**$145,812,037**	**$132,090,703**	**$144,183,810**	**$144,183,810**	**($1,628,227)**	**(1%)**

City of Yakima
2005 Expenditures by Classification

Fund/Department	Salaries and Wages	Personnel Benefits	Supplies	Other Services & Charges	Inter-Gov't/Fund Services	Capital Outlay	Debt Service	Interfund Payments For Service	Total Budget
011 City Council	$63,890	$6,177	$21,250	$72,556	$0	$0	$0	$0	$163,873
012 City Manager	437,662	123,743	3,000	22,369	0	0	0	0	586,774
013 State Examiner	0	0	0	103,000	0	0	0	0	103,000
014 Records	157,368	38,702	5,580	84,642	0	0	0	0	286,292
015 Financial Services	828,760	185,384	20,000	87,440	0	0	0	8,958	1,130,542
016 Human Resources	319,998	60,277	19,721	49,497	0	0	0	0	449,493
017 Legal	756,668	155,132	13,484	418,870	0	0	0	0	1,344,154
018 Municipal Court	615,045	127,252	18,000	125,372	24,000	0	0	0	909,669
019 Purchasing	146,587	41,114	15,813	15,116	0	0	0	0	218,630
020 Yak Urb Area Hearings Exam.	0	0	0	26,000	0	0	0	0	26,000
021 Environmental Planning	333,039	76,977	9,308	59,250	0	0	0	235	478,809
022 Code Administration	857,526	238,681	36,053	148,874	0	0	0	33,044	1,314,178
031 Police	10,602,780	2,503,523	593,200	928,491	1,000,000	5,000	0	190,531	15,823,525
032 Fire	5,519,084	1,087,287	200,700	287,633	432	0	0	70,593	7,165,729
035 Police Pension	0	612,370	402	642,900	0	0	0	0	1,255,672
038 Probation Center	310,956	66,420	5,500	28,881	0	0	0	0	411,757
041 Engineering	778,022	199,284	22,647	25,046	0	0	0	19,582	1,044,581
051 City Hall Maintenance	147,952	35,425	18,020	103,535	2,000	0	0	64,058	370,990
052 Information Systems	1,086,357	260,249	198,311	537,918	0	60,000	232,493	3,628	2,378,956
054 Utility Services	579,607	171,299	12,990	127,709	0	0	0	14,225	905,830
091 Yakima Valley Regional Library	0	0	0	0	1,314,107	0	0	0	1,314,107
095 Intergovernmental	0	0	0	65,345	70,573	0	35,602	0	171,520
096 Sundome	0	0	0	0	0	0	150,697	0	150,697
098 District Court	0	0	0	45,000	600	0	0	0	45,600
099 Transfers	0	0	0	0	1,939,000	0	0	0	1,939,000
General Fund Total	**$23,541,301**	**$5,989,296**	**$1,213,979**	**$4,005,444**	**$4,350,712**	**$65,000**	**$418,792**	**$404,854**	**$39,989,378**
131 Parks & Recreation	$1,450,108	$472,269	$326,609	$938,197	$263,705	$6,500	$0	$448,008	$3,905,396
141 Street & Traffic Operations	1,781,562	538,276	700,821	610,160	205,642	22,500	0	846,074	4,705,035
General Goverment Fund Totals	**$26,772,971**	**$6,999,841**	**$2,241,409**	**$5,553,801**	**$4,820,059**	**$94,000**	**$418,792**	**$1,698,936**	**$48,599,809**
123 Economic Development	$0	$0	$0	$80,950	$0	$0	$0	$0	$80,950
124 Community Development	720,796	179,286	16,500	1,458,948	0	2,500	0	36,254	2,414,284
125 Cable TV	306,530	80,762	42,182	57,423	0	75,000	0	32,549	594,446
140 Growth Management	0	0	0	32,576	0	0	0	0	32,576
142 Arterial Street	0	0	0	10,000	65,333	6,011,239	280,441	0	6,367,013
143 Transportation Improvement	0	0	0	0	60,000	30,000	0	0	90,000
144 Cemetery	131,096	47,713	24,000	26,207	3,600	0	0	54,253	286,869
150 Emergency Services	545,940	102,938	36,000	2,000	200,000	15,000	0	63,750	965,628
151 Public Safety Communications	1,480,518	403,025	38,100	434,876	0	40,000	0	100,426	2,496,945
161 Parking & Business Impr Area	0	0	0	15,000	15,000	0	0	3,027	33,027
162 Trolley	0	0	0	3,400	0	0	0	11,000	14,400
163 Front Street Business Impr Area	0	0	0	3,000	0	0	0	0	3,000
170 Tourist Promotion	0	0	47,000	1,049,600	0	0	11,424	69,982	1,178,006
171 Capitol Theatre	0	0	23,500	146,710	0	17,000	0	17,720	204,930
172 Public Facilities District Revenue	0	0	0	34,000	645,000	0	0	0	679,000
173 Tourism Promotion Area	$0	$0	$0	$409,511	$0	$0	$0	$0	$409,511

City of Yakima
2005 Expenditures by Classification

Fund/Department	Salaries and Wages	Personnel Benefits	Supplies	Other Services & Charges	Inter-Gov't/Fund Services	Capital Outlay	Debt Service	Interfund Payments For Service	Total Budget
195 Contingency	$0	$0	$0	$275,000	$0	$0	$0	$0	$275,000
198 FRS/Capitol Theatre Reserve	0	0	0	0	83,927	0	0	0	83,927
272 PFD Convention Ctr G.O. Red	0	0	0	0	0	0	473,470	0	473,470
282 1998 LTGO Street Bond	0	0	0	0	0	0	175,640	0	175,640
283 1994 G. O. LTD Levy Red	0	0	0	0	0	0	518,138	0	518,138
284 1995 G. O. Street, Parks & Fire	0	0	0	0	0	0	292,850	0	292,850
285 1997 G. O. Line of Credit	0	0	0	0	0	0	21,000	0	21,000
287 1996 G. O. LTD Levy Red	0	0	0	0	0	0	427,308	0	427,308
289 LID Debt Service Control Fund	0	0	0	0	17,000	0	55,000	0	72,000
321 CBD Capital Improvement	0	0	1,000	106,100	105	100,000	0	0	207,205
322 Capitol Theatre Construction	0	0	0	0	0	450,000	0	0	450,000
331 Parks & Recreation Capital	0	0	0	45,000	0	90,000	0	0	135,000
332 Fire Capital	0	0	0	13,500	0	80,000	0	0	93,500
333 Law and Justice Capital	0	0	25,000	25,000	0	163,000	0	250,000	463,000
342 Public Works Trust Construction	0	0	0	0	100,000	400,000	175,807	0	675,807
343 REET 2 Capital Fund	0	0	235,000	150,000	0	150,000	0	0	535,000
345 LID Construction Control Fund	0	0	0	0	0	1,365,574	0	0	1,365,574
364 Transit Capital Reserve	0	0	30,000	0	0	300,000	0	0	330,000
370 Convention Center Capital Impr	0	0	10,000	60,000	0	60,000	0	0	130,000
392 Cum. Reserve for Capital Impr	0	0	0	750,000	0	3,500,000	0	0	4,250,000
441 Stormwater Operating Fund	117,706	41,096	10,000	150,500	12,000	35,000	104,500	62,276	533,078
442 Stormwater Capital Fund	0	0	0	150,000	0	0	0	0	150,000
462 Transit	1,940,202	731,726	300,200	1,111,369	2,300	13,000	0	1,218,073	5,316,870
471 Refuse	887,562	283,797	320,005	603,425	481,937	0	0	963,873	3,540,599
472 Wastewater Facility Reserve	0	0	0	100,000	0	0	0	0	100,000
473 Sewer Operating	3,243,324	976,009	402,603	820,762	7,195,317	42,500	629,560	1,842,805	15,152,880
474 Water Operating	1,583,450	533,617	510,300	503,991	1,437,785	30,000	312,339	1,070,387	5,981,869
475 Irrigation Operating	426,883	134,547	66,500	388,027	957,850	10,000	0	265,331	2,249,138
476 Sewer Construction	0	0	0	375,000	0	2,610,000	0	0	2,985,000
477 Domestic Water Improvement	0	0	0	25,000	0	1,606,800	0	0	1,631,800
478 Wastewater Facilities	0	0	0	225,000	0	7,500,000	0	0	7,725,000
479 Irrigation System Improvement	0	0	0	15,000	0	3,000,000	0	0	3,015,000
484 1991 Water/Sewer Rev Bond Red	0	0	0	0	0	0	554,465	0	554,465
485 Apple Tree Bond Redemption	0	0	0	0	0	0	50,000	0	50,000
486 1998 Water Rev Bond Redemp	0	0	0	0	0	0	239,945	0	239,945
488 1996 Wastewater Rev Bond Red	0	0	0	0	0	0	365,585	0	365,585
491 2003 Irrigation Rev Bond Red	0	0	0	0	0	0	314,565	0	314,565
493 2003 Wastewater Rev Bond Red	0	0	0	0	0	0	1,347,557	0	1,347,557
512 Unemployment Compensation	19,269	134,011	0	4,800	0	0	0	2,301	160,381
513 Employees Health Benefit	72,907	6,653,501	7,171	693,567	0	0	0	96,289	7,523,435
514 Workers' Compensation	78,749	990,520	3,810	209,983	0	0	0	17,832	1,300,894
515 Risk Management	203,783	35,109	200	1,525,697	0	0	0	18,983	1,783,772
516 Wellness/EAP Fund	0	0	9,255	84,809	0	0	0	0	94,064
551 Equipment Rental	599,106	172,472	1,095,460	248,495	168,000	1,380,875	0	241,184	3,905,592
555 Environmental Fund	0	0	500	137,450	0	5,000	0	0	142,950
560 Public Works Administration	449,811	115,914	79,675	336,353	0	14,000	0	49,718	1,045,471
610 Cemetery Trust	0	0	0	0	15,000	0	0	0	15,000
612 Firemen's Relief & Pension	0	756,200	300	740,200	0	0	0	37,390	1,534,090
Non General Gov't Fund Totals	**$12,807,632**	**$12,372,243**	**$3,334,261**	**$13,638,229**	**$11,460,154**	**$29,096,488**	**$6,349,594**	**$6,525,403**	**$95,584,004**
Total City Budget	**$39,580,603**	**$19,372,084**	**$5,575,670**	**$19,192,030**	**$16,280,213**	**$29,190,488**	**$6,768,386**	**$8,224,339**	**$144,183,813**

2005 Revenues by Basic and Sub Accounts

		General Fund	Other Funds	Total Revenue
310	**Taxes**			
311	General Property Taxes	$6,956,000	$6,797,121	$13,753,121
313	Retail Sales and Taxes	12,165,000	5,051,120	17,216,120
314	Utility Taxes	2,721,000	0	2,721,000
316	Business Taxes	7,039,000	1,050,000	8,089,000
317	Excise Taxes	1,042,200	1,569,951	2,612,151
319	Penalty & Interest-Delinquent Taxes	2,500	0	2,500
	Total	$29,925,700	$14,468,192	$44,393,892
320	**Licenses and Permits**			
321	Business Licenses and Permits	$21,700	$0	$21,700
322	Non-business Licenses and Permit	470,700	166,000	636,700
	Total	$492,400	$166,000	$658,400
330	**Intergovernmental Revenues**			
331	Federal Grants - Direct	$30,000	$3,898,345	$3,928,345
333	Federal Grants - Indirect	0	5,825,195	5,825,195
334	State Grants	0	4,404,518	4,404,518
336	In Lieu and Impact Payments	1,104,060	1,730,506	2,834,566
337	Grants from Local Units	8,489	0	8,489
338	Intergovernmental Revenues	484,492	2,952,928	3,437,420
	Total	$1,627,041	$18,811,492	$20,438,533
340	**Charges for Services**			
341	General Government	$61,130	$25,000	$86,130
342	Security of Persons and Property	549,500	25,000	574,500
343	Physical Environment	89,500	26,133,422	26,222,922
344	Transportation	0	402,365	402,365
345	Economic Environment	215,000	2,000	217,000
347	Culture and Recreation	0	763,660	763,660
348	Internal Service Fund Sales and Svcs	0	1,402,828	1,402,828
349	Other Interfund/Department Charges	3,264,580	62,300	3,326,880
	Total	$4,179,710	$28,816,575	$32,996,285
350	**Fines and Forfeits**			
353	Forfeited Contract Deposits	$813,000	$0	$813,000
354	Administrative Penalties	102,000	0	102,000
355	Criminal Traffic Misdemeanors	264,000	0	264,000
356	Criminal Non-traffic Penalties	113,000	0	113,000
357	Criminal Cost	170,000	0	170,000
359	Non-court Fines Forfeitures	200	0	200
	Total	$1,462,200	$0	$1,462,200

2005 Revenues by Basic and Sub Accounts

		General Fund	Other Funds	Total Revenue
360	**Miscellaneous Revenues**			
361	Interest Earnings	$567,500	$635,111	$1,202,611
362	Rents and Royalties	6,600	829,459	836,059
363	Penalty & Interest-Assessments	0	8,000	8,000
365	Internal Service Fund Miscellaneous	0	4,814,357	4,814,357
366	Trust and Other Interfund/Dept	0	7,685,400	7,685,400
367	Contributions-Private Source	0	41,550	41,550
368	Assessment Revenue	0	103,941	103,941
369	Other Miscellaneous Revenue	19,000	1,651,810	1,670,810
	Total	$593,100	$15,769,628	$16,362,728
370	**Proprietary/Trust Gains(losses) & other Income**			
374	Capital Contributions-Gov't Agencies	$0	$0	$0
379	Capital Contributions-Others	0	769,700	769,700
	Total	$0	$769,700	$769,700
380	**Non Revenues**			
381	Interfund Loans Received	$0	$100,100	$100,100
385	Proceeds From Short-Term Debt	0	262,500	262,500
387	Residual Equity Transfer-In	0	114,513	114,513
388	Other Increases in Fund Equity	0	0	0
	Total	$0	$477,113	$477,113
390	**Other Financing Sources**			
391	Proceeds Of Gen'l L/T Debt	$0	$2,704,475	$2,704,475
395	Proceeds Of Gen'l Fixed Assets	1,000	64,000	65,000
397	Operating Tranfers-In	110,000	10,169,768	10,279,768
	Total	$111,000	$12,938,243	$13,049,243
	Total Estimated Revenue	$38,391,151	$92,216,943	$130,608,094
	Estimated Beginning Balance	4,573,781	46,385,865	50,959,646
	Total Estimated Resources	**$42,964,932**	**$138,602,808**	**$181,567,740**

2005 Expenditures by Object and Sub Object

		General Fund	Other Funds	Total Budget
000	**General**			
020	Bad Debts	$0	$0	$0
	Total	$0	$0	$0
100	**Salaries and Wages**			
110	Salaries and Wages	$22,192,676	$15,247,396	$37,440,072
120	Overtime	1,145,075	472,894	1,617,969
130	Shift Differential	121,870	67,427	189,297
140	Retirement/Termination Cashout	81,680	249,775	331,455
160	Vacation/Sick Leave Accrual	0	1,807	1,807
	Total	$23,541,301	$16,039,299	$39,580,600
200	**Personnel Benefits**			
210	Social Security/Council Benefits	$851,215	$1,127,048	$1,978,263
220	Retirement	703,434	556,357	1,259,791
230	Industrial Insurance	570,084	1,729,309	2,299,393
240	Life Insurance	40,538	32,016	72,554
250	Medical Insurance	2,536,046	8,006,175	10,542,221
260	Dental Insurance	341,938	931,378	1,273,316
270	Unemployment Compensation	88,270	191,956	280,226
280	Miscellaneous	246,400	52,853	299,253
290	Pensions and Death Benefits	611,370	755,700	1,367,070
	Total	$5,989,295	$13,382,792	$19,372,087
300	**Supplies**			
310	Office and Operating Supplies	$624,161	$1,734,346	$2,358,507
320	Fuel Consumed	243,258	610,612	853,870
340	Items Purchased for Resale or Inventory	60,000	1,269,794	1,329,794
350	Small Tools and Equipment	286,560	479,689	766,249
3A0	Liquid Alum Sulphate	0	38,000	38,000
3C0	Chemicals	0	150,250	150,250
3F0	Fluoride	0	14,000	14,000
3G0	Grouting chemicals	0	25,000	25,000
3S0	Soda Ash	0	40,000	40,000
	Total	$1,213,979	$4,361,691	$5,575,670
400	**Other Services and Charges**			
410	Professional Services	$1,929,251	$7,157,547	$9,086,798
420	Communications	429,211	513,915	943,126
430	Transportation/Training	138,186	86,797	224,983
440	Advertising	36,800	98,225	135,025
450	Operating Rentals & Leases	61,330	105,772	167,102
460	Insurance	0	1,004,847	1,004,847
470	Public Utility Services	320,892	2,518,935	2,839,827
480	Repairs and Maintenance	586,500	2,115,861	2,702,361
490	Miscellaneous	478,361	1,459,385	1,937,746
4D0	Doe W/W Discharge Permit Fee	0	87,700	87,700
4O0	State Water Operating Permit	0	9,000	9,000
4R0	Reserve Fire Fighters	5,000	0	5,000
4W0	Water Quality Tests	0	28,600	28,600
4Y0	Yakima Cnty Development Assn	19,913	0	19,913
	Total	$4,005,444	$15,186,584	$19,192,028

2005 Expenditures by Object and Sub Object

		General Fund	Other Funds	Total Budget
500	**Intergovernmental Services**			
510	Intergovernment Professional Services	$2,408,380	$0	$2,408,380
530	State/County Taxes and Assessments	432	721,847	722,279
540	Interfund Taxes and Assessments	2,900	2,745,840	2,748,740
550	Interfund Subsidies	1,939,000	7,722,953	9,661,953
560	Interfund Transfers	0	114,513	114,513
5C0	Connection Charge Transfers	0	500,000	500,000
5T0	Debt Coverage Transfer Terrace Heights	0	40,100	40,100
5U0	Debt Coverage Transfer Union Gap	0	84,248	84,248
	Total	$4,350,712	$11,929,501	$16,280,213
600	**Capital Outlays**			
610	Land	$0	$3,500,000	$3,500,000
620	Buildings	0	462,000	462,000
630	Improvements Other Than Buildings	0	627,000	627,000
640	Machinery and Equipment	65,000	1,937,875	2,002,875
650	Construction Projects	0	22,598,613	22,598,613
660	Capital Leases	0	0	0
	Total	$65,000	$29,125,488	$29,190,488
700	**Debt Service - Principal**			
710	Debt Service-G.O. Bonds-Principal	$0	$1,220,000	$1,220,000
720	Debt Service-Revenue Bonds-Principal	0	1,612,001	1,612,001
750	Debt Service-Capital Lease-Principal	205,789	0	205,789
770	Other Notes	113,454	40,000	153,454
780	Intergovernmental Loans	18,726	1,286,410	1,305,136
790	Debt Service-LID Assessment-Principal	0	100,000	100,000
	Total	$337,969	$4,258,411	$4,596,380
800	**Debt Service - Interest**			
820	Debt Service-Interest-Interfund Debt	$0	$19,500	$19,500
830	Debt Service-External LTD Interest	80,823	2,071,683	2,152,506
	Total	$80,823	$2,091,183	$2,172,006
900	**Interfund Payment for Services**			
950	Interfund Opt Rental and Leases	$65,304	$2,700,455	$2,765,759
960	Interfund Insurance Services	339,550	1,290,731	1,630,281
980	Interfund-Garage/Plant Charges	0	469,841	469,841
990	Interfund-Administrative Charges	0	3,358,458	3,358,458
	Total	$404,854	$7,819,485	$8,224,339
	Total Expenditures	**$39,989,377**	**$104,194,434**	**$144,183,811**

City of Yakima

2005 Salaries Permanent #111

Fund/Department		2003 Actual	2004 Budget	YTD 9/30/04	2004 Estimate	2005 Budget	'04 vs. '05 Budget
011	City Council	$60,410	$63,890	$47,918	$63,890	$63,890	0.000%
012	City Manager	324,707	326,112	254,879	326,112	331,687	1.710%
014	Records	132,130	132,641	102,831	132,641	136,195	2.679%
015	Financial Services	679,244	750,608	560,159	750,608	763,963	1.779%
016	Human Resources	277,931	274,059	213,876	274,059	283,591	3.478%
017	Legal	645,392	696,629	499,779	677,868	698,133	0.216%
018	Municipal Court	471,010	497,864	375,695	510,000	515,664	3.575%
019	Purchasing	116,575	130,833	100,704	130,833	136,719	4.499%
021	Environmental Planning	199,320	281,152	203,124	281,152	288,758	2.705%
022	Code Administration	689,233	743,109	572,522	733,109	811,051	9.143%
031	Police	8,183,860	8,953,028	6,596,139	8,915,618	9,302,201	3.900%
032	Fire	3,887,869	4,335,802	3,140,776	4,251,498	4,630,536	6.798%
038	Probation Center	308,581	282,045	220,679	282,044	292,358	3.657%
041	Engineering	625,262	686,725	518,434	675,000	689,982	0.474%
051	City Hall Maintenance	107,416	110,832	87,069	110,832	116,638	5.239%
052	Information Systems	928,332	990,409	716,670	951,060	1,012,532	2.234%
054	Utility Services	478,685	505,828	370,874	505,828	520,013	2.804%
	General Fund Total	**$18,115,957**	**$19,761,566**	**$14,582,128**	**$19,572,152**	**$20,593,911**	**4.212%**
124	Community Development	$539,352	$591,497	$446,043	$588,542	$635,090	7.370%
125	Cable TV	211,969	258,616	172,815	221,750	278,678	7.757%
131	Parks & Recreation	937,707	1,037,711	767,131	1,007,580	1,056,437	1.805%
141	Street & Traffic Operations	1,520,301	1,667,916	1,137,362	1,524,345	1,568,455	(5.963%)
144	Cemetery	119,826	121,923	95,196	121,923	109,985	(9.791%)
150	Emergency Services	345,943	434,926	297,856	426,768	471,970	8.517%
151	Public Safety Communications	1,223,778	1,266,284	957,413	1,280,904	1,337,869	5.653%
441	Stormwater Operating Fund	0	0	0	0	115,478	n/a
462	Transit	1,544,598	1,647,049	1,223,819	1,647,049	1,737,734	5.506%
471	Refuse	653,901	760,820	528,515	754,347	788,791	3.676%
473	Sewer Operating	2,571,841	2,904,434	2,016,858	2,798,018	2,973,369	2.373%
474	Water Operating	1,163,299	1,292,224	920,579	1,257,697	1,338,933	3.615%
475	Irrigation Operating	343,340	365,861	264,422	365,861	384,906	5.206%
512	Unemployment Comp Reserve	11,500	16,663	12,755	16,663	17,394	4.387%
513	Employees Health Benefit	53,429	59,402	45,910	59,402	61,675	3.826%
514	Workers' Compensation	55,125	63,905	48,659	63,905	66,325	3.787%
515	Risk Management	151,799	158,432	102,534	143,000	178,964	12.960%
551	Equipment Rental	508,196	554,622	338,674	472,782	530,456	(4.357%)
560	Public Works Admin	365,065	376,547	273,735	360,000	380,933	1.165%
	City Total	**$30,436,926**	**$33,340,398**	**$24,232,404**	**$32,682,688**	**$34,627,353**	**3.860%**

City of Yakima

2005 Salaries Temporary #112

Fund/Department		2003 Actual	2004 Budget	YTD 9/30/04	2004 Estimate	2005 Budget	'04 vs. '05 Budget
012	City Manager	$4,479	$11,221	$2,612	$5,500	$10,017	(10.730%)
014	Records	2,656	4,107	4,398	4,400	4,191	2.045%
015	Financial Services	33,199	10,175	10,232	10,232	10,520	n/a
016	Human Resources	14,450	6,106	5,758	6,106	6,242	2.227%
017	Legal	12,740	10,040	12,738	16,000	16,045	59.811%
018	Municipal Court	22,343	6,679	12,464	15,000	19,000	184.474%
019	Purchasing	80	3,092	0	3,092	3,154	2.005%
021	Environmental Planning	23,881	11,991	11,421	11,991	12,234	2.027%
022	Code Administration	37,924	7,474	1,788	5,232	0	(100.000%)
031	Police	55,620	47,283	28,590	35,000	61,607	30.294%
041	Engineering	17,065	10,271	32,582	32,000	21,081	105.248%
051	City Hall Maintenance	29,537	26,234	20,942	26,234	22,110	(15.720%)
052	Information Systems	11,218	5,300	6,016	6,000	11,401	115.113%
054	Utility Services	0	0	14,980	0	27,007	n/a
	General Fund Total	**$265,192**	**$159,973**	**$164,521**	**$176,787**	**$224,609**	**40.404%**
124	Community Development	$37,486	$7,287	$7,630	$7,630	$7,435	2.031%
125	Cable TV	1,831	2,969	671	2,969	3,035	2.223%
131	Parks & Recreation	272,358	331,227	241,281	287,552	290,858	(12.188%)
141	Street & Traffic Operations	32,656	34,843	31,042	61,985	45,558	30.752%
144	Cemetery	15,986	13,915	14,738	14,010	14,227	2.242%
151	Public Safety Communication	0	1,047	507	0	1,069	2.101%
441	Stormwater Operating Fund	60,841	79,100	38,092	71,813	73,538	(7.032%)
462	Transit	100,786	45,012	28,576	34,000	22,001	(51.122%)
471	Refuse	22,384	30,624	27,249	29,000	34,208	11.703%
473	Sewer Operating	34,958	33,066	24,632	40,066	38,781	17.284%
474	Water Operating	0	5,380	0	5,380	5,501	2.249%
514	Workers' Compensation	3,110	0	17,373	18,000	13,036	n/a
560	Public Works Admin	41,853	35,574	32,221	42,000	29,577	(16.858%)
	City Total	**$889,441**	**$780,017**	**$628,533**	**$791,192**	**$803,433**	**3.002%**

City of Yakima

2005 Overtime #120

Fund/Department		2003 Actual	2004 Budget	YTD 9/30/04	2004 Estimate	2005 Budget	'04 vs. '05 Budget
012	City Manager	$0	$1,000	$0	$1,000	$1,000	0.000%
014	Records	1,923	2,175	2,377	2,400	2,175	0.000%
015	Financial Services	8,273	8,000	5,673	7,000	8,000	0.000%
016	Human Resources	836	5,000	940	3,000	5,000	0.000%
017	Legal	3,675	6,500	2,105	3,500	4,500	(30.769%)
018	Municipal Court	59,730	50,000	36,754	50,000	50,000	0.000%
021	Environmental Planning	4,668	20,500	16,366	20,000	20,000	(2.439%)
022	Code Administration	20,952	18,000	16,796	20,618	19,500	8.333%
031	Police	697,305	495,600	434,072	570,800	511,800	3.269%
032	Fire	480,790	557,566	503,242	573,000	472,500	(15.257%)
038	Probation Center	381	600	349	400	600	0.000%
041	Engineering	30,278	30,000	44,719	38,000	30,000	0.000%
051	City Hall Maintenance	447	2,500	652	2,500	2,500	0.000%
052	Information Systems	8,746	13,000	7,018	13,179	11,500	(11.538%)
054	Utility Services	4,886	6,000	5,789	6,000	6,000	0.000%
	General Fund Total	**$1,322,890**	**$1,216,441**	**$1,076,852**	**$1,311,397**	**$1,145,075**	**(5.867%)**
124	Community Development	$1,209	$1,100	$470	$1,100	$1,100	0.000%
125	Cable TV	661	1,300	859	1,150	1,300	0.000%
131	Parks & Recreation	14,195	11,950	9,225	14,214	11,950	0.000%
141	Street & Traffic Operations	31,685	105,400	54,275	74,200	59,900	(43.169%)
144	Cemetery	4,379	6,000	4,119	6,000	5,500	(8.333%)
150	Emergency Services	32,728	50,814	36,109	49,600	43,000	(15.378%)
151	Public Safety Comm	73,917	62,000	40,585	49,000	57,000	(8.065%)
462	Transit	35,585	56,000	32,082	46,000	46,000	(17.857%)
471	Refuse	40,203	46,272	29,739	49,300	48,675	5.193%
473	Sewer Operating	53,401	60,200	42,547	60,200	60,200	0.000%
474	Water Operating	59,970	49,850	31,457	51,100	52,250	4.814%
475	Irrigation Operating	20,962	15,000	20,003	24,000	24,000	60.000%
512	Unemployment Compensation	23	100	52	100	100	n/a
513	Employees Health Benefit	94	2,519	104	500	2,519	0.000%
514	Workers' Compensation	347	1,000	251	1,000	1,000	0.000%
515	Risk Management	0	400	412	600	400	0.000%
551	Equipment Rental	73,431	45,500	28,013	42,500	46,000	1.099%
560	Public Works Admin	12,222	12,000	13,651	10,500	12,000	0.000%
	City Total	**$1,777,902**	**$1,743,846**	**$1,420,805**	**$1,792,461**	**$1,617,969**	**(7.218%)**

City of Yakima

2005 Fuel #320

Fund/Department		2003 Actual	2004 Budget	YTD 9/30/04	2004 Estimate	2005 Budget	'04 vs. '05 Budget
017	Legal	$0	$100	$15	$100	$100	0.000%
021	Environmental Planning	98	108	21	108	108	0.000%
022	Code Administration	6,928	6,692	6,247	6,692	6,692	0.000%
031	Police	129,740	185,200	116,399	185,200	185,200	0.000%
032	Fire	25,138	40,075	25,148	35,000	35,000	(12.664%)
041	Engineering	5,159	7,647	4,988	7,647	7,647	0.000%
051	City Hall Maintenance	195	200	556	200	200	0.000%
052	Information Systems	444	311	277	311	311	0.000%
054	Utility Services	6,710	14,225	5,287	8,000	8,000	(43.761%)
	General Fund Total	**$174,412**	**$254,558**	**$158,938**	**$243,258**	**$243,258**	**(4.439%)**
124	Community Development	$1,926	$1,075	$1,474	$2,400	$2,500	132.558%
125	Cable TV	245	432	150	432	432	0.000%
131	Parks & Recreation	30,080	45,700	26,679	40,000	40,000	(12.473%)
141	Street & Traffic Operations	66,747	99,860	55,897	99,860	99,860	0.000%
144	Cemetery	2,935	2,500	2,937	4,300	4,300	72.000%
462	Transit	209,081	272,300	190,030	272,100	274,000	0.624%
471	Refuse	69,282	105,700	63,797	105,700	105,700	0.000%
473	Sewer Operating	32,466	53,457	30,866	50,603	50,603	(5.339%)
474	Water Operating	23,189	30,181	19,440	30,181	20,800	(31.082%)
475	Irrigation Operating	8,153	12,800	12,885	13,400	10,000	(21.875%)
551	Equipment Rental	2,171	1,242	3,407	1,242	1,242	0.000%
560	Public Works Admin	846	1,175	914	1,175	1,175	0.000%
	City Total	**$621,533**	**$880,980**	**$567,414**	**$864,651**	**$853,870**	**(3.077%)**

City of Yakima

2005 Travel/Training #43

Fund/Department		2003 Actual	2004 Budget	YTD 9/30/04	2004 Estimate	2005 Budget	'04 vs. '05 Budget
011	City Council	$8,277	$9,500	$9,318	$9,500	$9,500	0.000%
012	City Manager	9,226	9,363	6,643	9,363	9,363	0.000%
014	Records	0	840	0	0	840	0.000%
015	Financial Services	5,655	7,035	3,963	7,035	7,035	0.000%
016	Human Resources	539	3,880	0	2,600	3,880	0.000%
017	Legal	6,133	8,019	4,711	8,019	8,019	0.000%
018	Municipal Court	441	1,900	747	1,900	1,900	0.000%
019	Purchasing	1,064	1,663	712	1,663	1,663	0.000%
021	Environmental Planning	1,405	3,800	2,278	3,800	3,800	0.000%
022	Code Administration	4,887	6,770	4,349	6,770	6,770	0.000%
031	Police	28,853	53,000	52,844	55,000	55,000	3.774%
032	Fire	13,694	15,205	8,135	15,205	15,205	0.000%
035	Police Pension	763	1,550	879	900	1,550	0.000%
038	Probation Center	3,597	1,350	258	700	1,350	0.000%
041	Engineering	2,087	2,600	154	2,600	2,600	0.000%
051	City Hall Maintenance	0	500	0	500	500	0.000%
052	Information Systems	6,276	8,884	10,062	10,000	8,940	0.630%
054	Utility Services	258	271	99	271	271	0.000%
	General Fund Total	**$93,155**	**$136,130**	**$105,152**	**$135,826**	**$138,186**	**1.510%**
123	Economic Development	$2,472	$1,950	$0	$1,950	$1,950	0.000%
124	Community Development	5,646	8,000	3,763	8,000	8,000	0.000%
125	Cable TV	1,578	1,834	424	1,684	1,684	(8.179%)
131	Parks & Recreation	4,648	5,947	2,444	5,390	5,190	(12.729%)
141	Street & Traffic Operations	3,591	4,988	1,178	4,988	4,988	0.000%
144	Cemetery	6	0	174	200	200	n/a
150	Emergency Services	352	2,850	330	1,000	1,000	(64.912%)
151	Public Safety Comm	7,553	10,000	6,368	10,000	10,000	0.000%
161	Parking & Business Impr	1,620	2,500	4,175	4,175	4,000	60.000%
170	Tourist Promotion	2,058	2,000	0	0	2,000	0.000%
321	CBD Capital Improvement	218	1,900	666	1,900	1,900	0.000%
462	Transit	5,086	6,256	6,380	6,256	6,256	0.000%
471	Refuse	0	1,045	1,328	1,300	1,045	0.000%
473	Sewer Operating	2,368	8,654	4,652	8,304	8,704	0.578%
474	Water Operating	8,651	11,500	1,994	11,500	11,500	0.000%
475	Irrigation Operating	275	1,500	301	1,500	1,500	0.000%
513	Employees Health Benefit	298	1,900	0	1,000	1,900	0.000%
514	Workers' Compensation	360	2,000	669	2,000	2,000	0.000%
515	Risk Management	925	1,000	1,016	1,500	1,500	50.000%
516	Wellness/EAP Fund	1,434	2,280	1,331	2,280	2,280	0.000%
551	Equipment Rental	5,431	4,000	4,403	4,403	4,000	0.000%
555	Environmental	0	950	150	950	950	0.000%
560	Public Works Admin	1,153	3,350	566	3,100	3,350	0.000%
612	Firemens Rel and Pension	875	900	740	750	900	0.000%
	City Total	**$149,753**	**$223,434**	**$148,204**	**$219,956**	**$224,983**	**0.693%**

City of Yakima

2005 Telephone #421

Fund/Department		2003 Actual	2004 Budget	YTD 9/30/04	2004 Estimate	2005 Budget	'04 vs. '05 Budget
011	City Council	$1,486	$1,831	$433	$1,500	$1,831	0.000%
012	City Manager	1,870	1,718	1,041	1,718	1,718	0.000%
014	Records	1,555	1,562	808	1,562	1,562	0.000%
015	Financial Services	3,608	3,626	1,906	3,626	3,626	0.000%
016	Human Resources	3,109	3,177	1,352	3,177	3,177	0.000%
017	Legal	4,808	4,248	2,365	4,248	4,248	0.000%
018	Municipal Court	2,706	2,546	1,402	2,546	2,546	0.000%
019	Purchasing	1,355	1,374	733	1,374	1,374	0.000%
021	Environmental Planning	3,215	3,186	1,726	3,186	3,186	0.000%
022	Code Administration	7,153	7,724	2,906	7,724	7,724	0.000%
031	Police	39,523	37,209	30,495	37,209	37,209	0.000%
032	Fire	18,941	20,949	3,921	19,976	20,126	(3.929%)
038	Probation Center	2,506	2,686	1,312	2,000	2,400	(10.648%)
041	Engineering	6,128	5,000	2,467	5,000	5,000	0.000%
051	City Hall Maintenance	1,046	1,030	713	1,030	1,030	0.000%
052	Information Systems	15,187	10,148	7,817	9,697	9,947	(1.981%)
054	Utility Services	2,627	1,638	735	1,638	1,638	0.000%
	General Fund Total	**$116,823**	**$109,652**	**$62,132**	**$107,211**	**$108,342**	**(1.195%)**
124	Community Development	$6,280	$8,114	$2,228	$5,000	$4,700	(42.075%)
125	Cable TV	1,327	1,291	527	1,291	1,291	0.000%
131	Parks & Recreation	16,035	15,958	11,426	26,537	20,537	28.694%
141	Street & Traffic Operations	8,271	7,331	5,149	7,300	7,331	0.000%
144	Cemetery	1,088	1,112	545	1,112	1,112	0.000%
151	Public Safety Communication	289,639	324,774	131,540	301,500	324,774	0.000%
170	Tourist Promotion	24,027	11,097	11,305	15,000	16,200	45.985%
462	Transit	1,570	556	568	556	556	0.000%
471	Refuse	483	100	56	100	100	0.000%
473	Sewer Operating	15,720	18,150	4,514	18,150	18,150	0.000%
474	Water Operating	1,714	1,412	1,469	1,412	1,412	0.000%
475	Irrigation Operating	103	100	55	100	100	0.000%
551	Equipment Rental	305	100	212	100	100	0.000%
560	Public Works Admin	46,593	47,645	35,864	47,645	47,645	0.000%
	City Total	**$529,978**	**$547,392**	**$267,590**	**$533,014**	**$552,350**	**0.906%**

City of Yakima

2005 Postage #422

Fund/Department		2003 Actual	2004 Budget	YTD 9/30/04	2004 Estimate	2005 Budget	'04 vs. '05 Budget
011	City Council	$478	$271	$204	$271	$271	0.000%
012	City Manager	113	350	166	350	350	0.000%
014	Records	655	1,340	358	1,340	1,340	0.000%
015	Financial Services	7,186	8,755	4,738	8,755	8,755	0.000%
016	Human Resources	3,356	5,616	1,904	5,616	5,616	0.000%
017	Legal	2,856	2,934	2,019	2,933	2,933	(0.034%)
018	Municipal Court	4,296	6,180	3,129	6,180	6,180	0.000%
019	Purchasing	384	1,913	322	1,913	1,913	0.000%
021	Environmental Planning	9,832	9,500	9,536	12,000	12,000	26.316%
022	Code Administration	10,265	13,905	15,965	20,575	16,575	19.202%
031	Police	13,414	13,563	14,452	19,600	19,600	44.511%
032	Fire	1,731	3,399	518	3,399	3,399	0.000%
038	Probation Center	1,696	2,575	947	1,600	1,800	(30.097%)
041	Engineering	767	1,854	2,143	1,854	1,854	0.000%
052	Information Systems	1,890	1,750	1,087	1,750	1,750	0.000%
054	Utility Services	86,238	92,700	73,146	92,700	98,000	5.717%
	General Fund Total	**$145,157**	**$166,605**	**$130,634**	**$180,836**	**$182,336**	**9.442%**
124	Community Development	$849	$1,400	$764	$1,000	$1,200	(14.286%)
125	Cable TV	323	600	235	600	600	0.000%
131	Parks & Recreation	7,296	10,575	5,232	7,150	8,650	(18.203%)
141	Street & Traffic Operations	679	700	722	795	700	0.000%
144	Cemetery	273	400	124	300	300	(25.000%)
170	Tourist Promotion	693	1,000	470	1,000	1,000	0.000%
321	CBD Capital Improvement	43	200	1	200	200	0.000%
462	Transit	621	3,090	551	3,090	3,090	0.000%
471	Refuse	2,798	2,266	2,196	2,266	2,266	0.000%
473	Sewer Operating	619	1,167	622	1,167	1,167	0.000%
474	Water Operating	1,580	3,296	2,029	3,296	3,296	0.000%
475	Irrigation Operating	3,930	361	46	361	361	0.000%
513	Employees Health Benefit	3,699	1,867	0	1,867	1,867	0.000%
514	Workers' Compensation	0	1,133	13	1,133	1,133	0.000%
516	Wellness/EAP Fund	0	584	0	584	584	0.000%
551	Equipment Rental	987	928	754	928	928	0.000%
560	Public Works Admin	1,561	1,720	1,277	1,772	1,772	3.023%
	City Total	**$171,108**	**$197,892**	**$145,670**	**$208,345**	**$211,450**	**6.851%**

City of Yakima

2005 Cellular Phone #42C

Fund/Department		2003 Actual	2004 Budget	YTD 9/30/04	2004 Estimate	2005 Budget	'04 vs. '05 Budget
011	City Council	$199	$5,103	$3,753	$5,103	$6,204	21.576%
012	City Manager	2,725	1,000	912	1,987	2,838	183.800%
015	Financial Services	115	0	354	579	594	n/a
016	Human Resources	930	800	471	821	924	15.500%
017	Legal	811	650	2,999	5,333	5,246	707.077%
018	Municipal Court	750	600	494	1,269	2,046	241.000%
019	Purchasing	218	350	127	500	500	42.857%
021	Environmental Planning	751	500	406	771	964	92.800%
022	Code Administration	12,392	7,500	5,901	9,498	9,530	27.067%
031	Police	16,730	9,631	23,026	37,900	39,336	308.431%
032	Fire	10,567	7,000	8,982	15,920	18,282	161.171%
038	Probation Center	115	250	91	141	132	(47.200%)
041	Engineering	5,008	3,500	4,375	5,925	4,092	16.914%
051	City Hall Maintenance	456	450	-74	321	739	64.222%
052	Information Systems	3,217	2,000	3,156	4,806	4,356	117.800%
054	Utility Services	3,600	2,000	2,735	5,360	4,000	100.000%
	General Fund Total	**$58,584**	**$41,334**	**$57,708**	**$96,234**	**$99,783**	**141.407%**
124	Community Development	$2,424	$1,425	$934	$2,034	$2,904	103.789%
125	Cable TV	468	500	714	1,164	1,188	137.600%
131	Parks & Recreation	4,573	4,700	2,556	4,532	5,214	10.936%
141	Street & Traffic Operations	5,243	5,300	2,990	4,590	4,488	(15.321%)
144	Cemetery	127	309	58	108	132	(57.282%)
151	Public Safety Communications	143	0	625	1,175	1,452	n/a
462	Transit	1,603	1,100	1,230	2,380	3,168	188.000%
471	Refuse	425	220	213	398	488	121.818%
473	Sewer Operating	6,875	4,350	3,757	7,170	9,002	106.943%
474	Water Operating	9,053	4,550	5,116	6,579	6,158	35.341%
475	Irrigation Operating	4,301	1,500	1,501	3,000	3,366	124.400%
551	Equipment Rental	0	0	586	1,511	2,442	n/a
560	Public Works Admin	-4,523	650	-1,573	944	792	21.846%
	City Total	**$89,296**	**$65,938**	**$76,415**	**$131,819**	**$140,577**	**113.196%**

City of Yakima

2005 Electricity #471

Fund/Department		2003 Actual	2004 Budget	YTD 9/30/04	2004 Estimate	2005 Budget	'04 vs. '05 Budget
031	Police	$77,836	$90,349	$57,814	$90,348	$96,220	6.498%
032	Fire	30,177	32,622	20,099	32,622	36,242	11.097%
038	Probation Center	2,581	3,605	1,938	2,500	3,000	-16.782%
051	City Hall Maintenance	47,923	48,668	28,910	48,668	51,831	6.499%
	General Fund Total	**$158,517**	**$175,244**	**$108,761**	**$174,138**	**$187,293**	**6.876%**
124	Community Development	$2,247	$3,000	$1,294	$3,000	$3,195	6.500%
125	Cable TV	3,033	4,016	2,390	4,000	4,000	(0.398%)
131	Parks & Recreation	65,526	86,224	60,545	86,547	71,093	(17.548%)
141	Street & Traffic Operations	280,884	276,285	190,400	312,000	326,000	17.994%
144	Cemetery	4,196	3,500	2,337	4,200	4,473	27.800%
170	Tourist Promotion	58,440	60,000	40,953	60,000	64,900	8.167%
462	Transit	2,675	3,786	1,765	3,786	4,032	6.498%
473	Sewer Operating	314,549	344,755	219,635	344,755	367,164	6.500%
474	Water Operating	162,304	165,000	104,723	165,000	175,725	6.500%
475	Irrigation Operating	56,234	60,564	42,220	60,564	64,501	6.501%
560	Public Works Admin	58,890	60,810	45,974	61,000	64,763	6.501%
	City Total	**$1,167,495**	**$1,243,184**	**$820,997**	**$1,278,990**	**$1,337,139**	**7.558%**

City of Yakima

2005 Natural Gas #472

Fund/Department		2003 Actual	2004 Budget	YTD 9/30/04	2004 Estimate	2005 Budget	'04 vs. '05 Budget
031	Police	$29,642	$37,853	$15,690	$32,000	$33,000	(12.821%)
032	Fire	21,800	30,402	12,107	30,402	33,114	8.920%
038	Probation Center	1,141	2,060	620	1,300	1,600	(22.330%)
051	City Hall Maintenance	13,753	16,480	6,805	16,480	16,974	2.998%
	General Fund Total	**$66,336**	**$86,795**	**$35,222**	**$80,182**	**$84,688**	**(2.428%)**
125	Cable TV	$1,051	$1,030	$492	$1,030	$1,061	3.010%
131	Parks & Recreation	64,156	66,354	40,535	69,750	59,288	(10.649%)
144	Cemetery	1,054	1,107	679	1,107	1,140	2.981%
170	Tourist Promotion	26,623	35,000	19,159	33,000	36,000	2.857%
462	Transit	390	1,028	381	1,028	1,059	3.016%
473	Sewer Operating	7,474	7,911	4,865	7,911	8,149	3.008%
560	Public Works Admin	72,565	87,023	71,961	95,000	95,000	9.167%
	City Total	**$239,649**	**$286,248**	**$173,294**	**$289,008**	**$286,385**	**0.048%**

City of Yakima

2005 Equipment Maintenance #951

Fund/Department		2003 Actual	2004 Budget	YTD 9/30/04	2004 Estimate	2005 Budget	'04 vs. '05 Budget
017	Legal	$199	$100	$75	$100	$0	(100.000%)
021	Environmental Planning	0	0	0	0	235	n/a
022	Code Administration	15,693	18,330	13,748	18,330	22,626	23.437%
031	Police	325	0	0	0	0	n/a
041	Engineering	14,994	7,500	5,625	7,500	4,517	(39.773%)
051	City Hall Maintenance	480	849	636	849	3,632	327.797%
052	Information Systems	957	1,814	1,361	1,814	3,628	100.000%
054	Utility Services	12,489	12,463	9,348	12,463	9,120	(26.823%)
	General Fund Total	**$45,137**	**$41,056**	**$30,793**	**$41,056**	**$43,758**	**6.581%**
124	Community Development	$2,180	$2,254	$1,691	$2,254	$7,043	212.467%
125	Cable TV	3,166	3,300	2,475	3,300	164	(95.030%)
131	Parks & Recreation	90,975	92,800	69,600	92,800	115,804	24.789%
141	Street & Traffic Operations	291,633	297,500	223,125	297,500	350,000	17.647%
144	Cemetery	9,066	9,250	6,936	9,250	8,726	(5.665%)
462	Transit	543,705	565,453	424,089	565,453	528,736	(6.493%)
471	Refuse	206,639	291,416	218,562	291,416	260,723	(10.532%)
473	Sewer Operating	96,583	107,353	80,511	107,353	107,353	0.000%
474	Water Operating	102,500	107,000	80,250	107,000	107,000	0.000%
475	Irrigation Operating	24,244	24,044	18,133	24,044	23,623	(1.751%)
551	Equipment Rental	35,030	15,000	11,250	15,000	15,000	0.000%
560	Public Works Admin	19,367	3,667	2,751	3,667	5,515	50.395%
	City Total	**$1,470,225**	**$1,560,093**	**$1,170,166**	**$1,560,093**	**$1,573,445**	**0.856%**

City of Yakima

2005 Rental/Replacement #952

Fund/Department		2003 Actual	2004 Budget	YTD 9/30/04	2004 Estimate	2005 Budget	'04 vs. '05 Budget
022	Code Administration	$4,516	$9,516	$5,112	$5,466	$9,516	0.000%
031	Police	130,400	130,000	97,500	130,000	0	(100.000%)
032	Fire	20,000	20,000	20,000	20,000	0	(100.000%)
041	Engineering	7,980	7,980	5,985	7,980	7,980	0.000%
054	Utility Services	3,000	3,000	1,500	1,500	3,000	0.000%
	General Fund Total	**$165,896**	**$170,496**	**$130,097**	**$164,946**	**$20,496**	**(87.979%)**
125	Cable TV	$2,565	$2,565	$1,923	$2,565	$2,565	0.000%
131	Parks & Recreation	40,000	30,000	22,500	30,000	30,000	0.000%
141	Street & Traffic Operations	230,000	200,000	150,000	200,000	178,000	(11.000%)
150	Emergency Services	134,000	166,000	116,000	116,000	50,000	(69.880%)
333	Law and Justice Capital	129,000	110,000	82,500	110,000	250,000	127.273%
471	Refuse	215,000	310,000	163,750	250,000	250,000	(19.355%)
473	Sewer Operating	213,409	245,095	183,822	245,095	245,095	0.000%
474	Water Operating	58,000	58,000	43,500	58,000	58,000	0.000%
475	Irrigation Operating	25,000	25,000	18,750	25,000	50,000	100.000%
551	Equipment Rental	11,866	11,866	8,901	11,866	11,866	0.000%
560	Public Works Admin	10,246	10,246	7,686	10,246	15,000	46.399%
	City Total	**$1,234,982**	**$1,339,268**	**$929,429**	**$1,223,718**	**$1,161,022**	**(13.309%)**

City of Yakima

2005 Liability Insurance #960

Fund/Department		2003 Actual	2004 Budget	YTD 9/30/04	2004 Estimate	2005 Budget	'04 vs. '05 Budget
015	Financial Services	$7,167	$8,144	$8,144	$8,144	$8,958	9.995%
022	Code Administration	722	820	820	820	902	10.000%
031	Police	217,304	173,074	173,074	173,073	190,381	10.000%
032	Fire	56,474	64,175	64,175	64,175	70,593	10.001%
041	Engineering	5,188	5,895	5,895	5,895	6,485	10.008%
051	City Hall Maintenance	48,341	54,933	54,933	54,933	60,426	9.999%
054	Utility Services	1,444	1,641	1,641	1,641	1,805	9.994%
	General Fund Total	**$336,640**	**$308,682**	**$308,682**	**$308,681**	**$339,550**	**10.000%**
124	Community Development	$21,244	$26,555	$26,555	$26,555	$29,211	10.002%
125	Cable TV	2,228	2,531	2,531	2,531	2,784	9.996%
131	Parks & Recreation	56,163	63,821	63,821	63,821	70,203	10.000%
141	Street & Traffic Operations	62,779	71,340	71,340	71,340	78,474	10.000%
144	Cemetery	3,046	3,808	3,808	3,808	4,188	9.979%
150	Emergency Services	11,000	12,500	12,500	12,500	13,750	10.000%
151	Public Safety Comm	12,482	14,184	14,184	14,184	15,602	9.997%
162	Trolley Fund	0	10,000	10,000	10,000	11,000	n/a
170	Tourist Promotion	11,153	13,941	13,941	13,941	15,335	9.999%
171	Capitol Theatre	14,176	17,720	17,720	17,720	17,720	0.000%
441	Stormwater Operating	0	0	0	0	22,000	n/a
462	Transit	220,000	250,000	250,000	250,000	275,000	10.000%
471	Refuse	49,701	62,126	62,126	62,126	68,339	10.001%
473	Sewer Operating	421,250	421,876	421,876	421,876	464,064	10.000%
474	Water Operating	112,323	127,640	127,640	127,640	140,404	10.000%
475	Irrigation Operating	30,963	35,185	35,185	35,185	38,704	10.001%
560	Public Works Admin	19,162	21,775	21,775	21,775	23,953	10.002%
	City Total	**$1,384,310**	**$1,463,684**	**$1,463,684**	**$1,463,683**	**$1,630,281**	**11.382%**

This page was intentionally left blank.

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:

	2004 Amended Budget	2005 Preliminary Budget
Total Budget	$136,968,897	$144,183,812
Less Double Budgeted Items	29,832,430	30,254,957
Actual Budget	$107,136,467	$113,928,855

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).

City of Yakima

Summary of Double Budgeting-2005 Budget

Double Budgeting--General Gov't

City Services:	
Cable TV Communications	$27,036
Tourist Promotion -- Center	54,647
Cemetery	16,106
Public Safety Communications	59,824
PBIA	3,027
Transit	269,207
Refuse	174,294
Sewer	678,197
Water	308,322
Irrigation	62,125
Risk Management Reserve	18,983
FR&P	37,390
Unemployment Comp. Reserve	2,301
Health Benefit Reserve	96,289
Workers' Comp. Reserve	17,832
	0
Total City Services	$1,825,580
Utility Services	$850,000
In Lieu of Taxes:	
Refuse	322,000
Water	724,000
Sewer	1,675,000
Total	$2,721,000
Other:	
Data Processing	$25,000
Emergency Services	70,000
Office Supplies	5,000
Sundome Debt Service	40,000
Engineering	414,000
Printing	150,000
Total	$704,000
Total General Fund	$6,100,580
Parks Interfund	$15,000
Parks Interfund-Utility Tax	900,000
Street Interfund	55,000
Total General Government (General, Parks, and Streets Funds)	**$7,070,580**

Double Budgeting --Other Funds

Capital Projects	
Arterial Street	$152,095
Capitol Theatre Construction	$0
Parks Capital	100,000
Fire Capital	50,000
Law & Justice Capital	129,000
Convention Center	50,000
Cum Reserve for Capital Imprvmt	0
Sewer Construction	2,450,000
Wastewater Facility Projects	269,919
STP Capital Reserve	131,850
Domestic Water Improvement	100,000
Irrigation Improvement	574,000
Total Capital Projects	$4,006,864
Debt Service	
2002 PFD Convention Center GO Bond	$480,000
1998 GO Street Bond	182,000
1994 GO Bond Fund	112,000
1997 GO Line of Credit Fund	21,000
Public Works Trust Construction	75,000
Water 1998 Bonds and Reserve	239,945
Water 1968 Bonds	0
Water Wastewater 1991/98 Bonds & Reserve	554,865
Wastewater 1996 Bonds	365,585
Wastewater-Apple Tree Bond	50,000
2003 Irrigation Bonds and Reserve	350,000
2003 Wastewater Bonds and Reserve	1,347,556
Total Debt Service	$3,777,951
Internal Service	
City Garage - Replacement	$1,156,022
City Garage-Fuel/M&O	2,413,445
Employee Health Benefit Reserve	6,149,450
Environmental Fund	168,000
Public Works Department	1,032,669
Risk Management Reserve	1,610,049
Unemployment Compensation	141,000
Workers Compensation Fund	1,240,000
Wellness/Emp Assist Program	100,000
Total Internal Service	$14,010,635
Operating Subsidies	
Public Safety Communications	$940,000
Economic Development	0
Tourist Promotion	115,000
Capitol Theatre	83,927
Cemetery Fund	150,000
Contingency	100,000
Total Operating Subsidies	$1,388,927
Total All Funds	**$30,254,957**

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.

Attached is the schedule showing charges for 2005 City Services.

Column 1 illustrates the estimated 2004 amended budget which is the basis for distributing charges.

Column 2 represents deductions removed from budgets for expenditures that do not relate to the delivery of administrative support (i.e. prosecution and indigent defense is subtracted from Legal's budget).

Column 3 represents deductions removed from budgets for expenditures that are otherwise reimbursed by direct charge for service (i.e. the reimbursement for central supply charges from Purchasing's budget).

The amount in **Column 4** represents net administrative City Service Cost that is distributed among all departments on the basis of budgeted expenditures.

Column 5 represents the percentage allocation used in distributing chargeable City Service costs.

Column 6 represents the amount of City service costs to be recovered by the General Fund from other "self-supporting" funds that is included in the 2005 budget.

Column 7 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.

Column 8 indicates the 2004 Charges for City Services.

Column 9 indicates the percentage increase or decrease from 2004 to 2005 charges.

City of Yakima
City Services Budget 2005

City Service Departments:	2004 Budget	Excluded Expenditures	Direct Chgs For Services	Net City Service Costs
Auditing	$101,120	$0	$0	
Records	338,991	0	0	
Financial Services	1,092,647	0	0	
Human Resources	438,752	0	0	
Legal	1,266,873	757,489	0	
Purchasing	206,034	0	5,000	
City Hall	351,760	0	0	
Information Systems	2,887,593	0	169,000	
subtotal	$6,683,770	$757,489	$174,000	**$5,752,281**

Self-Supporting Funds:		Budgets As % of Total	2005 - City Service Billable	Charges - Non-Billable	2004 Charges	Percent Inc (Dec)
Cable TV	$523,458	0.47%	$27,036		$20,954	29.03%
Cemetary	312,894	0.28%	16,106		17,730	(9.16%)
Irrigation	1,214,211	1.08%	62,125		63,400	(2.01%)
Public Safety Communications	1,172,172	1.04%	59,824		58,027	3.10%
P B I A-Central Business District	81,336	0.07%	3,027		3,836	(21.09%)
Tourist Promotion	1,071,448	0.95%	54,647		51,042	7.06%
Transit	5,271,837	4.68%	269,207		256,823	4.82%
Refuse	3,414,526	3.03%	174,294		162,260	7.42%
Sewer	13,265,952	11.79%	678,197		627,553	8.07%
Water	6,035,150	5.36%	308,322		302,492	1.93%
Risk Mgmnt Resv (1/4)	374,131	0.33%	18,983		33,312	(43.01%)
Unemploy Comp Reserve (1/4)	44,797	0.04%	2,301		2,686	(14.33%)
Health Benefit Reserve (1/4)	1,908,716	1.70%	96,289		89,301	7.83%
Workers Comp Reserve (1/4)	354,117	0.31%	17,832		18,268	(2.39%)
Fire Pension-Medical	730,200	0.65%	37,390		31,163	19.98%
subtotal	35,774,945					
Other Operating Funds & Depts	76,770,221	68.21%		$3,923,631		
Total City Service Budgets		100.00%	$1,825,580	$3,923,631	$1,738,847	4.99%
Excluded Funds & Depts	25,549,767		**Total Billable and**			
Total 2004 Budget	**$144,778,703**		**Non-Billable**		**$5,749,211**	

Funds and Department Budgets

Excluded from City Svc Charge	2004 Budget
Library	$1,414,107
Intergovernmental	172,521
Sun Dome	151,934
Transfers	1,825,000
G.O. Bond Funds	1,501,628
Cum Res for Capital Imp. (60%)	3,024,000
Arterial Street Constr - 142 (60%)	4,091,989
Fire Capital (60%)	523,308
Law and Justice Construction (60%)	985,846
Transit Cap-Construction (60%)	815,674
Parks & Rec. Cap-Const. (60%)	1,014,373
Sewer Construction -476 (60%)	821,740
Water Construction-477 (60%)	2,390,387
Sewer Facility Const-478 (60%)	2,175,000
Irrigation Construction (60%)	1,740,217
Revenue Bond Funds	2,902,043
	$25,549,767

General Fund Resources - 2005 Budget

	Actual Receipts 2003	Amended Budget 2004	Estimated Receipts 2004	Preliminary Budget 2005	05 vs '04 Budget Est Change
TAXES					
Real and Personal Property Tax	$6,455,914	$6,700,293	$6,734,000	$6,956,000	3.3%
Criminal Justice Sales Tax	517,715	670,000	680,000	715,000	5.1%
Retail Sales & Use Tax	11,101,740	11,000,000	11,250,000	11,450,000	1.8%
Franchise Fees					
Nob Hill Water Association	28,538	28,500	31,000	32,000	3.2%
Natural Gas	388,942	390,000	391,380	393,000	0.4%
Total Franchise Fees	$417,480	$418,500	$422,380	$425,000	0.6%
Utility Tax					
Pacific Power & Light	$2,347,419	$2,440,000	$2,440,000	$2,513,000	3.0%
Nob Hill Water Assn.	200,884	185,000	215,000	221,000	2.8%
Natural Gas	646,678	710,000	710,000	724,000	2.0%
Valley Disposal	325,987	320,000	338,000	344,000	1.8%
Cellular Telephone	858,234	840,000	940,000	987,000	5.0%
Telephone	1,348,606	1,350,000	1,325,000	1,325,000	0.0%
City Water Utility	704,363	714,000	724,000	724,000	0.0%
City Sewer Utility	1,569,585	1,537,000	1,708,000	1,675,000	(1.9%)
City of Yakima Refuse	281,030	300,000	300,000	322,000	7.3%
Sewer Septage	0	0	0	0	n/a
Total Utility Tax	$8,282,786	$8,396,000	$8,700,000	$8,835,000	1.6%
Business License Tax	511,596	500,000	510,000	500,000	(2.0%)
Gambling Excise Tax	978,739	1,010,000	1,041,000	1,044,500	0.3%
Abatement Charges/Appeals	0	0	0	0	n/a
Leasehold Excise Tax	199	650	200	200	0.0%
Total Taxes	**$28,266,169**	**$28,695,443**	**$29,337,580**	**$29,925,700**	**2.0%**
LICENSES AND PERMITS					
Regulatory Business Licenses	$14,523	$15,000	$15,000	$15,000	0.0%
Amusements	914	1,200	2,500	1,200	(52.0%)
Penalties on Business Licenses	6,413	5,500	5,500	5,500	0.0%
Gun Permits	8,858	9,500	8,500	8,500	0.0%
Building Permits	341,319	300,000	375,000	360,000	(4.0%)
Building Code Inspections -- Selah	0	0	0	0	n/a
Fireworks Display Permits	0	0	0	0	n/a
Mechanical Permits	20,427	17,000	24,000	24,000	0.0%
Plumbing Permits	36,652	28,500	35,000	35,000	0.0%
Sign Permits	8,417	7,000	7,000	7,000	0.0%
Penalty on Infraction	235	0	0	0	n/a
Environmental Impact Permits	2,161	3,000	3,000	3,000	0.0%
Dangerous Dog Registration Fee	0	0	0	0	n/a
Dog Licenses	25,762	30,000	26,000	30,000	15.4%
Dog License Penalties	285	1,200	800	1,200	50.0%
Right-of-Way Use Permits	3,750	2,000	2,000	2,000	0.0%
Total Licenses and Permits	**$469,716**	**$419,900**	**$504,300**	**$492,400**	**(2.4%)**

General Fund Resources - 2005 Budget

	Actual Receipts 2003	Amended Budget 2004	Estimated Receipts 2004	Preliminary Budget 2005	05 vs '04 Budget Est Change
INTERGOVERNMENTAL REVENUE					
Law Enforcement Block Grant	$0	$0	$0	$0	n/a
Cops Ahead Program	0	0	0	0	n/a
Bureau of Justice Bullet Proof Vest	10,657	0	36,242	0	n/a
Criminal Alien Grant	30,098	35,000	35,000	30,000	(14.3%)
Fema Grant-fire	112,671	0	0	0	n/a
Traffic Safety Commission	12,635	0	0	0	n/a
Motor Vehicle Excise Tax	0	0	0	0	n/a
Criminal Justice - High Crime	157,959	155,500	155,500	155,500	0.0%
Criminal Justice - Pop/Vlt Crime	13,630	13,400	13,400	13,400	0.0%
Criminal Justice - Grants	38,077	33,160	33,160	33,160	0.0%
MVET/DUI Payment	13,397	13,000	13,000	13,000	0.0%
Sales Tax Equalization	0	0	0	0	n/a
Local Government Assistance	0	0	0	0	n/a
Liquor Excise Tax	283,272	285,000	300,000	309,000	3.0%
Liquor Board Profits	497,744	475,000	545,000	580,000	6.4%
DARE Program School Dist. #7	0	0	0	0	n/a
Housing In-Lieu Tax	8,489	5,264	8,489	8,489	0.0%
Drug Enforcement Agency	0	6,000	0	0	n/a
Resource Officers	236,028	272,029	272,029	333,292	22.5%
Transportation Security Admin	150,646	0	0	0	n/a
Fire Prot. Charge-Fairgrounds	26,000	26,000	26,000	26,000	0.0%
Fire/EMS Services for District #10	44,625	30,000	30,000	30,000	0.0%
Fire Prot. Charge-State Facilities	29,409	20,000	20,000	20,000	0.0%
Fire Training Center	13,220	5,000	5,000	5,000	0.0%
911 Technical Services	0	0	0	0	n/a
911 Administrative Services	0	0	0	0	n/a
Fire Dispatch Services	0	0	0	0	n/a
Union Gap Electronics	0	0	0	0	n/a
Fire Training Services	60,200	70,200	70,200	70,200	0.0%
Engineering Services	652	0	0	0	n/a
Codes-Fire Inspection Services	0	0	0	0	n/a
County Share of Hearings Exam.	0	0	0	0	n/a
Total Intergov't Revenue	**$1,739,409**	**$1,444,553**	**$1,563,020**	**$1,627,041**	**4.1%**

General Fund Resources - 2005 Budget

	Actual Receipts 2003	Amended Budget 2004	Estimated Receipts 2004	Preliminary Budget 2005	05 vs '04 Budget Est Change
CHARGES FOR SERVICES					
Accident Reports - Police	$9,602	$9,500	$9,500	$9,500	0.0%
Fingerprints	6,882	6,200	9,000	6,200	(31.1%)
Miscellaneous Police Services	2,375	2,000	2,000	2,000	0.0%
Verification Letters	4,289	2,200	3,500	2,200	(37.1%)
Vending Machine Revenue - Jail	11,858	14,000	22,000	22,000	0.0%
Photostat - Fire	526	500	500	500	0.0%
Sale of Maps -- Codes	719	750	750	750	0.0%
Examinations -- Codes	10	80	80	80	0.0%
Sale of Maps & Publications - Plan	1,299	1,000	1,000	1,000	0.0%
Sale of Maps & Publications - Eng	0	0	0	0	n/a
Sale of Plans & Specs - Eng	1,330	3,500	3,500	3,500	0.0%
Engineering OUA Fees	1,995	1,200	1,200	1,200	0.0%
Sale of Publications -- Licensing	253	500	500	500	0.0%
Examinations - Human Resources	8,230	6,500	6,500	6,500	0.0%
Office Supplies Revenue	5,725	5,000	5,000	5,000	0.0%
Print Shop - Outside Billings	0	0	0	0	n/a
Sale of Codes and Pubs - Clerk	238	200	200	200	0.0%
Yakima County	0	0	50	0	(100.0%)
Mechanical Permits	557	0	500	500	0.0%
City Jail Inmate - Med Cst Sharing	781	2,000	2,000	2,000	0.0%
Police Overtime Reimbursements	25,240	31,100	42,000	42,000	0.0%
Fire Protection Services	9,957	4,000	6,000	6,000	n/a
Electronics - Maintenance	0	0	0	0	n/a
M-Circuit Lines	0	0	0	0	n/a
Monitoring Service - Fire Alarms	0	0	0	0	n/a
Fire Training Services	0	0	0	0	n/a
Probation Service Charges	353,319	375,000	315,000	330,000	4.8%
Probation Day Detention Charges	15,978	19,000	13,000	15,000	15.4%
Probation Home Detention Chgs	108,458	115,000	115,000	115,000	0.0%
Fire Alarm Permit/Prot/Insp fees	13,912	10,000	23,000	23,000	n/a
Street and Curb Permits	0	8,000	16,000	16,000	n/a
Abatement Charges/Appeals	15,758	5,000	27,500	20,000	(27.3%)
Dog Impound Fine	1,902	2,500	1,500	1,500	0.0%
Engineering (Contractors)	65,945	65,000	50,000	65,000	30.0%
Wastewater Connection Charges	7,514	3,000	7,500	3,000	(60.0%)
Plan Checking Fees	156,450	150,000	175,000	175,000	0.0%
Zoning and Subdivision Fees	39,608	40,000	40,000	40,000	0.0%
Engineering (City Projects)	359,365	370,000	400,000	414,000	3.5%
Planning Services	6,932	0	0	0	n/a
Interfund Charges - Data Process	25,000	25,000	25,000	25,000	0.0%
Interfund Charges -Cust Services	792,066	825,000	825,000	850,000	3.0%
Print Shop Revenues	152,329	144,000	148,000	150,000	1.4%
City Services	1,655,557	1,738,847	1,738,847	1,825,580	5.0%
Total Charges for Services	**$3,861,959**	**$3,985,577**	**$4,036,127**	**$4,179,710**	**3.6%**

General Fund Resources - 2005 Budget

	Actual Receipts 2003	Amended Budget 2004	Estimated Receipts 2004	Preliminary Budget 2005	05 vs '04 Budget Est Change
FINES AND FORFEITURES					
Mun Court Infraction Penalties	$695,537	$720,000	$770,000	$805,000	4.5%
Traffic Infraction Penalties	12,375	13,000	10,000	8,000	(20.0%)
Other Non-Parking Penalties	27	90	0	0	n/a
Parking Infraction Penalties	103,781	135,000	102,000	102,000	0.0%
DWI Penalties - (Criminal)	2,113	2,000	1,300	1,000	(23.1%)
Municipal Court DWI Penalties	76,892	90,000	90,000	90,000	0.0%
Other Crim/Traffic Misdemeanors	15,824	15,000	15,000	13,000	(13.3%)
Municipal Court Criminal Traffic	169,566	200,000	160,000	160,000	0.0%
Mun Ct Non-Traffic Misdemeanor	113,016	125,000	112,000	112,000	0.0%
Other Non-Traffic Misdemeanors	3,060	2,500	1,000	1,000	0.0%
District Court Recoupments	31,073	23,500	23,500	20,000	(14.9%)
Municipal Court Recoupments	173,123	190,000	145,000	150,000	3.4%
Dog Citations	409	200	400	200	(50.0%)
Total Fines and Forfeitures	**$1,396,796**	**$1,516,290**	**$1,430,200**	**$1,462,200**	**2.2%**
MISCELLANEOUS REVENUE					
Income From Investments	$386,701	$550,000	$400,000	$550,000	37.5%
Interest on Sales Tax	20,342	24,000	15,000	17,500	16.7%
Fire DepartmentProperty Lease/Rental	5,750	5,550	5,550	5,550	0.0%
Parking Permits	748	2,000	750	750	0.0%
Public Telephone Compensation	77	100	0	0	n/a
Property Rental	300	300	300	300	0.0%
DARE Contributions	1,811	0	100	0	n/a
Donations & Contributions(dogs)	3,612	0	0	0	n/a
Fire Command School	0	0	0	0	n/a
Donations & Contributions(rape)	1,325	0	1,000	0	n/a
Donations & Conts(fire stop prg)	157	0	500	0	n/a
Contributions City Pension	0	0	0	0	n/a
Unclaimed Monies	2,622	4,000	12,000	4,000	(66.7%)
Sale of Salvage	0	0	0	0	n/a
Recycling	0	0	0	0	n/a
Other Miscellaneous Revenue	(257,518)	15,000	15,000	15,000	0.0%
Total Miscellaneous Revenue	**$165,927**	**$600,950**	**$450,200**	**$593,100**	**31.7%**
NON-REVENUES					
Residual Equity Transfer	$0	$0	$0	$0	n/a
Sale of Fixed Assets	0	0	0	0	n/a
Capital Lease Financing	0	50,000	147,669	0	n/a
Damage Reimbursements - Police	1,143	2,000	1,000	1,000	0.0%
Operating Transfers In	110,000	110,000	145,000	110,000	(24.1%)
Total Non-Revenues	**111,143**	**162,000**	**293,669**	**111,000**	**(62.2%)**
TOTAL REVENUE	**$36,011,119**	**$36,824,713**	**$37,615,096**	**$38,391,151**	**2.1%**
BEG. UNENCUMBERED BALANCE	**$6,375,216**	**$5,026,258**	**$5,893,638**	**$4,573,781**	**(22.4%)**
TOTAL RESOURCES	**$42,386,335**	**$41,850,971**	**$43,508,734**	**$42,964,932**	**(1.3%)**

This page was intentionally left blank.

B. City Management

011 City Council
012 City Management
017 Legal
014 City Clerk and Records
016 Human Resources
512 Unemployment Compensation Reserve
513 Employees' Health Benefit Reserve
514 Workers' Compensation Reserve
516 Wellness/EAP
019 Purchasing
473 Wastewater
472 Wastewater Treatment Plant Capital Reserve
476 Sewer Construction
478 Wastewater Facilities
474 Water
477 Domestic Water Improvements
475 Irrigation
479 Irrigation System Improvements

CITY OF YAKIMA
CITY MANAGEMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Legislative

MAYOR: Paul P. George

ASSISTANT MAYOR: Neil McClure

DIVISION: City Council -- 011

COUNCIL:
Ron Bonlender
Dave Elder
Mary Place
Bernie Sims
Susan Whitman

DEFINITION -- The City Council acts 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 City-wide after first having been one of two candidates selected in individual district primary elections.

The City Council approves all ordinances, resolutions and contracts required by 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 approves the annual municipal budget presented by the City Manager.

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

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

AUTHORIZED PERSONNEL		2003 Actual	2004 Amended Budget	2005 Proposed Budget
0100	Mayor	1.00	1.00	1.00
0200	Council	6.00	6.00	6.00
	Total Personnel	7.00	7.00	7.00

EXPLANATORY NARRATIVE

Service Unit 611 -- City Council

City Council total projected expenditures for 2005 are $163,873, compared with the 2004 amended budget level of $161,959, an overall increase of $1,914. The 2004 actual projected expense of $160,833 is slightly less than the amended 2004 budget.

Account 110 Salaries -- Mayor and Council members' salaries for 2005 are $63,890, which is the same level as the 2004 amended budget level.

Account 200 Personnel Benefits for 2005 equal $6,177, which is a decrease of $37 below the 2004 amended budget of $6,214.

Account 300 Supplies -- The budget for 2005 is set at $21,250, which is the same level as the 2004 budget. Printing of Council agenda packets are included in this account. Staff has continued to make efforts to contain the costs in this line item. The Small Tools and Minor Equipment line item included in supplies is budgeted at $250 for 2005, reflecting no increase over 2004 levels.

Account 410 Professional Services -- The budget for 2005 remains at $1,300. This line item includes funds for continuing LegLink on-line computer services from the Legislative Services Center in Olympia and miscellaneous, minimal professional services such as photo development, enlargement, etc.

Account 420 Communications -- 2005 proposed expenses of $8,306 reflect a $1,101 increase from the 2004 amended budget of $7,205, which is a 15.3% increase. This increase is due to a full year of expenses for Council Members' "Blackberries." This communication tool has improved efficiencies in messaging, scheduling and response to citizens' inquiries.

Account 430 Transportation/Training -- This account includes Council member participation in the National League of Cities conferences, AWC meetings, state and federal legislative lobbying efforts, trade missions, special legislative training and meetings with various boards and commissions, City staff and other groups. The 2005 budget is $9,500, which remains at the same level as the 2004 amended budget, and has not been increased for several years.

Account 490 Miscellaneous -- Registration Expenses -- The 490 account includes registration fees for Council participation in conferences, together with dues and subscriptions for the City's memberships. The 2005 budget is $53,450 -- $850 or 1.6% more than the 2004 amended budget. The increase is partially due to growth in the City's population. This affects dues paid to the Association of Washington Cities, which is a per-capita assessment.

	2003 Actual	2004 Amended Budget	2005 Proposed Budget
Association of Washington Cities	$44,220	$44,244	$45,080
Visitors and Convention Bureau	200	240	255
Sub-Total	**$44,420**	**$44,484**	**$45,335**
Conference Registration and Misc. Fees	8,280	8,166	8,115
Account 490 -- Miscellaneous	**$52,700**	**$52,600**	**$53,450**

DEPT 011 CITY COUNCIL

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 611 LEGISLATION								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$60,410	$63,890	$47,918	75.0	$63,890	$63,890	100.0	100.0
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	4,656	6,214	3,804	61.2	6,214	6,177	99.4	99.4
300 SUPPLIES								
310 OFFICE & OPERATING SUP	24,973	21,000	14,771	70.3	21,000	21,000	100.0	100.0
350 SMALL TOOLS & MIN EQU	0	250	0	0.0	0	250	100.0	0.0
TOTAL	24,973	21,250	14,771	69.5	21,000	21,250	100.0	101.2
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	756	1,300	756	58.2	756	1,300	100.0	172.0
420 COMMUNICATIONS	2,163	7,205	4,390	60.9	6,874	8,306	115.3	120.8
430 TRANSPORTATION / TRAINING	8,277	9,500	9,318	98.1	9,500	9,500	100.0	100.0
490 MISCELLANEOUS	52,700	52,600	52,243	99.3	52,600	53,450	101.6	101.6
TOTAL	63,896	70,605	66,707	94.5	69,730	72,556	102.8	104.1
TOTAL EXPENDITURES-SRV UNT 611	$153,935	$161,959	$133,200	82.2	$160,833	$163,873	101.2	101.9

CITY OF YAKIMA
CITY MANAGEMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: City Management **CITY MANAGER: Richard A. Zais**

DIVISION: City Manager -- 012 **ASSISTANT CITY MANAGER: Glenn Rice**

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 five major service divisions. The Assistant City Manager supervises the divisions of Human Resources, City Clerk (Records), Purchasing, Water and Irrigation, and Wastewater.

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

AUTHORIZED PERSONNEL		2003 Actual	2004 Amended Budget	2005 Proposed Budget
1110	City Manager	1.00	1.00	1.00
1130	Assistant City Manager	1.00	1.00	1.00
1311	Executive Secretary	1.00	1.00	1.00
10506	Executive Assistant	1.00	1.00	1.00
	Total Personnel	4.00	4.00	4.00

EXPLANATORY NARRATIVE

Service Unit 621 -- City Manager's Office

There are no policy issues for 2005. City Management total projected year-end expenditures for 2004 are $457,959 -- a savings of $6,235 below 2004 amended budget levels of $464,194. For 2005, total expenses are set at $583,843 - $119,649 more than the 2004 amended budget of $464,194. This increase is largely due to the one-time cash out expense for the Assistant City Manager who will be retiring in March 2005.

Account 110 Salaries and Wages -- The 2005 budget for this account is $377,982. The $7,262 increase above the 2004 amended budget reflects estimated salary adjustments for management compensation, and staff merit and longevity adjustments for 2005. The salary account also includes approximately $10,017 to hire temporary staff during the summer months to provide office support and assistance, in lieu of a full-time Administrative Assistant which was eliminated several years ago as a cost reduction in the office.

Account 140 Retirement Cash-out – The 2005 budget includes $58,680 which is the estimated cash out of accrued leave time for the Assistant City Manager (in accordance with the Yakima Municipal Code). In addition, the 200 Personal Benefit account below includes $54,000 that was added as a one-time expense to the State PERS system required to meet retirement "defined benefit" obligations for retirees. Therefore, the total one-time cash out and retirement payment for the Assistant City Manager is $112,680.

Account 200 Personnel Benefits -- The proposed 2005 budget of $120,812 for personnel benefits shows $52,869 or 77.8% increase from the 2004 amended budget level of $67,943. The personnel benefit accounts include base rate increases for medical and dental insurance of 5%, and PERS retirement contributions, along with the normal roll-ups related to base wage adjustments; while industrial insurance rates were reduced by 10%. As noted above, included in the 2005 proposed budget is $54,000, which represents an additional contribution mandated by the State Public Employment Retirement System (PERS) related to the retirement cash-out expense for the Assistant City Manager.

Account 310 Office and Operating Supplies -- Projected 2005 expenses are $3,000. This is a reduction of $1,000 from the 2004 amended budget.

Account 410 Professional Services -- $100 has been budgeted as a contingency item for 2005. Funds are budgeted in this line item for inexpensive professional services such as photographic services or graphic enlargements.

Account 420 Communications -- The total 2005 budget is set at $4,906, an increase of $1,838 from $3,068 in 2004.

Account 430 Transportation/Training for 2005 is $9,363 -- the same level as 2004. The budget supports professional staff attendance at City Management conferences, workshops, lobbying activities at the state and federal level, training sessions, the Manager's vehicle allowance, and business meetings. Major professional conferences and workshop meetings in 2005 include the following:

ORGANIZATION	MEETINGS	STAFF ATTENDING
International City Management Association	National Conference/ Special Meetings	City Manager (CM)
Washington/Oregon Managers	Northwest Regional Spring Conference	The CM and Asst. City Mgr. usually attend this conference.
Washington City Managers Association	Fall Meeting	CM and Asst. City Mgr.
Association of Washington Cities	Annual Convention Legislative Conf./Olympia Legis. Comm./Olympia & Seattle Special Workshops	CM and ACM CM and ACM CM and ACM CM and ACM
National League of Cities Congressional Meeting	Washington, D.C. March 2005	CM
LegLink Training for the Olympia On-Line Service	Annual Computer Training	Executive Secretary, Executive Assistant
Secretarial Training/Wellness Workshops	In-House	Executive Secretary, Executive Assistant

Total 2004 Budget: $9,363

Account 490 Miscellaneous -- The 490 Account includes registration fees for the City Management staff to attend professional conferences and workshops, together with dues for City memberships in ICMA and the Washington City Management Association. This account also includes subscriptions for various professional publications and newspapers. The 2005 budget for this account is $8,000, which is the same as the 2004 amended budget.

DEPT 012 CITY MANAGER

SERVICE UNIT 621 CITY MANAGEMENT EXPENSE	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$351,663	$370,720	$269,248	72.6	$364,999	$377,982	102.0	103.6
120 OVERTIME	0	1,000	0	0.0	1,000	1,000	100.0	100.0
140 RETIRE / TERM CASHOUT	0	0	0	0.0	0	58,680	0.0	0.0
TOTAL	351,663	371,720	269,248	72.4	365,999	437,662	117.7	119.6
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	64,417	67,943	48,699	71.7	67,943	123,743	182.1	182.1
300 SUPPLIES								
310 OFFICE & OPERATING SUP	2,646	4,000	1,333	33.3	2,500	3,000	75.0	120.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	0	100	0	0.0	100	100	100.0	100.0
420 COMMUNICATIONS	4,708	3,068	2,119	69.1	4,055	4,906	159.9	121.0
430 TRANSPORTATION / TRAINING	9,226	9,363	6,643	71.0	9,363	9,363	100.0	100.0
490 MISCELLANEOUS	6,919	8,000	6,135	76.7	8,000	8,000	100.0	100.0
TOTAL	20,853	20,531	14,897	72.6	21,518	22,369	109.0	104.0
TOTAL EXPENDITURES-SRV UNT 621	$439,579	$464,194	$334,177	72.0	$457,959	$586,773	126.4	128.1

CITY OF YAKIMA
CITY MANAGEMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: City Management **DIRECTOR: City Attorney Ray Paolella**

DIVISION: Legal -- 017

DEFINITION -- The Legal Department provides legal support for the City through three separate service units, as follows:
Service Unit 131 -- Prosecution
Service Unit 132 -- Indigent Defense
Service Unit 622 -- Legal Counsel

AUTHORIZED PERSONNEL		2003 Actual	2004 Amended Budget	2005 Proposed Budget
1120	City Attorney	1.00	1.00	1.00
1321	Senior Assistant City Attorney II	1.00	1.00	1.00
1322	Senior Assistant City Attorney I	3.00	3.00	3.00
1323	Assistant City Attorney II	1.80	1.80	1.80
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	3.80	3.80	3.80
10512	Legal Assistant I	1.00	1.00	1.00
10511	Legal Assistant II (Temporary)	.30	.30	.84
	Total Personnel	13.90	13.90	14.44 (1)

(1) Total Permanent Budgeted positions is 13.6 FTE's. This total includes 2.85 permanent and .377 temporary positions allocated to Risk Management Fund -- 515.

PERFORMANCE STATISTICS	2003 Actual	2004 Projected Year-End	2005 Projected Budget
NEED/DEMAND			
Traffic & Criminal Case Arraignments/Municipal Court	5,949	7,054	7,400
Trials, Motions, and Other Hearings	12,587	13,129	13,650
Municipal Court Cases: Cases Actually Tried	71	75	80
Cases Set for Trial	3,503	3,550	4,000
OUTPUT/WORKLOAD			
Legislation Prepared	254	257	260
Legal Opinions Prepared	249	255	260
Pending Civil Suits Filed By or Against City	37	39	40
Damage Claims Handled	154	155	155
Meetings and Conferences Attended by City Attorney and Attorney Staff	1,803	1,805	1,810
Other Assignments Completed	688	698	710

The salary account includes an estimate for the management pay and compensation adjustment (PACA). The personnel benefit accounts include rate increases for medical and dental insurance of 5%, and PERS retirement contributions of 87%, along with the normal roll-ups related to base wage adjustments; while industrial insurance rates were reduced by 10%.

CITY OF YAKIMA
CITY MANAGEMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: City Management **DIRECTOR: City Attorney Ray Paolella**

DIVISION: Service Unit 131 -- Prosecution Division **SENIOR ASSISTANT CITY ATTORNEY: Vacant**

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

EXPLANATORY NARRATIVE

The total budget for the Prosecution service unit for 2005 is $537,644, up $18,155 or 3.49% from the 2004 amended budget of $519,489.

Account 110 Salaries and Wages -- This account has decreased from $405,883 in 2004 to $401,256 or 1.15%. In 2005 the account was reduced because a portion of the Legal Assistant I previously allocated here was transferred to Risk Management -- fund 515. Also, a Senior Prosecuting attorney left the City, so this position vacancy is budgeted at a lower step without longevity. These reductions are partially offset by other longevity and merit increases, and an estimate for the Management Pay and Compensation Adjustment (PACA).

Account 200 Personnel Benefits -- For 2004 this account was budgeted at $76,004. For 2005 the proposed budget is $87,800. This is an increase of 15.52% from the 2004 amended budget. These accounts include rate increases for medical & dental insurance of 5%, and PERS retirement contributions of 87%, along with normal roll-ups related to base wage adjustments; while industrial insurance rates were reduced by 10%. Even though salary lines showed a decrease, the position vacancy mentioned above actually created an increase in benefits because a vacancy is budgeted assuming full family insurance coverage, while the prior employee chose "employee only" coverage.

Account 410 Professional Services -- This account has increased from $7,000 in 2004 to $15,000 in 2005, an increase of $8,000. Outside prosecutorial legal services are purchased out of this account.

Account 420 Communications -- This account was budgeted at $4,274 in 2004. For 2005, this account is budgeted at $5,608, a $1,334 increase from the 2004 amended budget.

Account 430 Transportation/Training -- This account remains at the 2004 amount of $3,524. It reflects professional education needs, mandatory continuing education that is a critical part of the delivery of legal services and maintaining a Bar license to practice law.

CITY OF YAKIMA
CITY MANAGEMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: City Management **DIRECTOR: City Attorney Ray Paolella**

DIVISION: Service Unit 132 -- Indigent Defense

DEFINITION -- The purpose and function of this service unit is to pay costs of legal defense 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.

Also included in this service unit is the expense for the Domestic Violence 72 Hour Response Program furnished by the YWCA. However, the City's expenditures for this program are reimbursed by a renewable State grant. There is no net impact to the General Fund.

EXPLANATORY NARRATIVE

The expenditure from this service unit consists solely of payment of a fee for legal counsel for indigent defendants and the Domestic Violence 72 Hour Response Program. The service unit total is $252,501 for 2005, $14,501 or 6.09% greater than the 2004 budget of $238,000.

The Public Defender line item was budgeted at $219,000 for 2004. For 2005, this account is budgeted at $229,701, an increase of 4.88% from the 2004 amended budget. 2005 is the second year of a three year contract for these services.

The fee for the Domestic Violence Advocate under the 72 Hour Response Program provided by the YWCA by contract is budgeted at $22,800 for both 2004 and 2005 as a pass through grant.

CITY OF YAKIMA
CITY MANAGEMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: City Management **DIRECTOR: City Attorney Ray Paolella**

DIVISION: Service Unit 622 -- Legal Counsel

DEFINITION -- 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 activities described above are mandated by the City of Yakima Municipal Code.

EXPLANATORY NARRATIVE

The 2005 budget for Legal Counsel is $554,008, a decrease of $876 or .15% under the 2004 amended budget amount of $554,884.

Account 110 Salaries and Wages -- This account has increased to $352,912 in 2005, a 3.05% increase from the 2004 amended budget amount of $342,466. This increase reflects staffs' longevity and merit pay increases, together with continued implementation of the approved 1995 Budget Policy Issue to maximize productivity and efficiency by providing opportunities to progress to higher class specifications based upon merit, experience and responsibility.

Account 200 Personnel Benefits -- For 2004 this account was budgeted at $59,314. For 2005, the proposed budget is $67,331, representing an increase of $8,017 or 13.51%. The increase is due to rate adjustments as discussed previously.

Account 410 Professional Services -- This account has been decreased to $90,000 in 2005, an 18.56% increase from the 2004 amended budget amount of $110,500. The amounts itemized as follows are for services paid as of August 31, 2004.

RECAP OF 2004 FUNDS SPENT
622/410 ACCOUNT
OUTSIDE COUNSEL PROFESSIONAL SERVICES
2004 Professional Services

Law Firm	Type of Matter	Total Paid in 2004 through August 31
Carlson, Boyd & Bailey	General	$54
Lyon Law Offices	Real Estate Matters and General	2,160
Manatt Phelps & Phillips	Railroad Grade Separation	29,205
Menke Jackson Beyer Elofson Ehlis & Harper	Code Enforcement General Naiden v. DotyComprehensive Planning Title 12 Senior Center SEPA Group Home Total	23,901 8,764 7,762 5,226 2,914 2,503 688 330 52,088
Meyer, Fluegge & Tenney	Wylie Mills General Total	7,473 197 7,670
	TOTAL PROFESSIONAL SERVICES	**$91,177**

The services provided were specialized legal services required for certain litigation matters.

The 2005 figure is budgeted at $90,000 which includes $75,000 for outside counsel and $15,000 for railroad grade separation funding efforts. The need for legal counsel cannot be foreseen at budget time, and this fact causes the account to fluctuate markedly over time.

Account 430 Transportation/Training -- This account remains at the 2004 amount of $4,495 and is used for attorneys to obtain required continuing professional education.

DEPT 017 LEGAL

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
131 PROSECUTION	$482,053	$519,489	$377,034	72.6	$523,517	$537,644	103.5	102.7
132 INDIGENT DEFENSE	219,311	238,000	179,272	75.3	241,563	252,501	106.1	104.5
622 LEGAL COUNSEL	538,198	554,884	430,672	77.6	555,403	554,008	99.8	99.7
TOTAL EXPENDITURES	$1,239,562	$1,312,373	$986,978	75.2	$1,320,483	$1,344,153	102.4	101.8

DEPT 017 LEGAL

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 131 PROSECUTION								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$370,024	$403,883	$270,998	67.1	$370,377	$399,256	98.9	107.8
120 OVERTIME	1,545	2,000	412	20.6	1,000	2,000	100.0	200.0
140 RETIRE / TERM CASHOUT	0	0	5,145	0.0	5,145	0	0.0	0.0
TOTAL	371,569	405,883	276,555	68.1	376,522	401,256	98.9	106.6
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	70,008	76,004	51,303	67.5	75,673	87,800	115.5	116.0
300 SUPPLIES								
310 OFFICE & OPERATING SUP	3,528	2,322	1,500	64.6	2,322	2,322	100.0	100.0
350 SMALL TOOLS & MIN EQU	3,326	4,000	174	4.3	2,000	4,000	100.0	200.0
TOTAL	6,853	6,322	1,673	26.5	4,322	6,322	100.0	146.3
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	6,570	7,000	29,814	425.9	40,000	15,000	214.3	37.5
420 COMMUNICATIONS	4,951	4,274	2,917	68.2	5,342	5,608	131.2	105.0
430 TRANSPORTATION / TRAINING	3,193	3,524	1,278	36.3	3,524	3,524	100.0	100.0
480 REPAIRS AND MAINTENANCE	2,149	2,000	1,292	64.6	2,000	2,000	100.0	100.0
490 MISCELLANEOUS	16,760	14,482	12,201	84.3	16,134	16,134	111.4	100.0
TOTAL	33,623	31,280	47,502	151.9	67,000	42,266	135.1	63.1
TOTAL EXPENDITURES-SRV UNT 131	$482,053	$519,489	$377,034	72.6	$523,517	$537,644	103.5	102.7
SERVICE UNIT 132 INDIGENT DEFENSE								
EXPENSE								
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	$219,311	$238,000	$179,272	75.3	$241,563	$252,501	106.1	104.5
TOTAL EXPENDITURES-SRV UNT 132	$219,311	$238,000	$179,272	75.3	$241,563	252,501	106.1	104.5
SERVICE UNIT 622 LEGAL COUNSEL								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$304,656	$342,466	$250,331	73.1	$341,956	$352,912	103.1	103.2
120 OVERTIME	2,129	4,500	1,693	37.6	2,500	2,500	55.6	100.0
140 RETIRE / TERM CASHOUT	0	0	1,219	0.0	1,219	0	0.0	0.0
TOTAL	306,786	346,966	253,243	73.0	345,675	355,412	102.4	102.8
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	53,740	59,314	43,883	74.0	59,510	67,331	113.5	113.1
300 SUPPLIES								
310 OFFICE & OPERATING SUP	4,873	4,562	4,449	97.5	4,562	4,562	100.0	100.0
320 FUEL CONSUMED	0	100	15	15.3	100	100	100.0	100.0
350 SMALL TOOLS & MIN EQU	2,386	2,500	810	32.4	1,000	2,500	100.0	250.0
TOTAL	7,260	7,162	5,274	73.6	5,662	7,162	100.0	126.5
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	141,103	110,500	102,877	93.1	110,000	90,000	81.4	81.8
420 COMMUNICATIONS	3,524	3,558	4,466	125.5	7,172	6,819	191.7	95.1
430 TRANSPORTATION / TRAINING	2,940	4,495	3,433	76.4	4,495	4,495	100.0	100.0
480 REPAIRS AND MAINTENANCE	3,005	3,000	2,036	67.9	3,000	3,000	100.0	100.0
490 MISCELLANEOUS	19,642	19,789	15,386	77.7	19,789	19,789	100.0	100.0
TOTAL	170,214	141,342	128,198	90.7	144,456	124,103	87.8	85.9
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LEASES	199	100	75	75.0	100	0	0.0	0.0
TOTAL EXPENDITURES-SRV UNT 622	$538,198	$554,884	$430,672	77.6	$555,403	$554,008	99.8	99.7

CITY OF YAKIMA
CITY MANAGEMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: City Management **ASSISTANT CITY MANAGER: Glenn K. Rice**

DIVISION: Records -- 014 **MANAGER: Karen S. Roberts**

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 as necessary all resolutions, ordinances and other documents; registers voters; and provides general information to the public. The City Clerk serves as secretary to the Fire and Police Pension Boards, maintaining a true record of all meetings, correspondence, pensions and claims.

The service units in this division are:

Service Unit 611 -- Legislation
Service Unit 625 -- Records

AUTHORIZED PERSONNEL		2003 Actual	2004 Amended Budget	2005 Proposed Budget
1234	City Clerk	1.00	1.00	1.00
7121	Department Assistant I (Temp)	.186	.186	.186
7123	Department Assistant III	1.00	1.00	1.00
7141	Pension/Records Clerk	1.00	1.00	1.00
	Total Personnel	3.186	3.186	3.186

Service Unit 611 -- Legislation

PERFORMANCE STATISTICS	2003 Actual	2004 Projected Budget	2005 Proposed Budget
NEED/DEMAND			
Legislative Agenda Items	605	563	567
Council Meetings Attended (Regular, Special, Adjourned and Executive Session)	45	62	60
OUTPUT/WORKLOAD			
Legislation Adopted (Resolution and Ordinance)	242	245	235
Pages of Council Minutes: Regular & Adjourned Meetings	338	385	390
Legal Publications	60	95	100
Contracts Processed	111	137	120
IMPACT/PRODUCTIVITY			
Average Cost Per Legal Publication	$147.15	$137.00	$130.00

Service Unit 625 -- Records

PERFORMANCE STATISTICS	2003 Actual	2004 Projected	2005 Proposed Budget
NEED/DEMAND			
Formal Public Disclosure Requests	107	132	135
Other Requests for Records	615	630	630
Requests for Information	15,000	15,000	15,000
OUTPUT/WORKLOAD -- Pages of Minutes:			
Police Relief and Pension Board	39	36	36
Fire Relief and Pension Board	39	40	40
Volunteer Fire and Police Boards	7	12	8
Number of Medical Claims Processed	175	165	165
Hours Devoted to Pension Related Work	950	800	750

EXPLANATORY NARRATIVE

Account 110 Salaries and Wages/Account 200 Personnel Benefits -- The salary account includes an estimated wage increase for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). The personnel benefit accounts include rate increases for medical and dental insurance of 5%, PERS retirement contributions of 87%, along with the normal roll-ups related to base wage adjustments; while industrial insurance rates were reduced by 10%.

Service Unit 611 -- Legislation

Account 120 Overtime -- Included in Service Unit 611 is the cost for overtime for Council packet preparation. At $2,000, this line item for 2005 was maintained at the 2004 level.

Account 310 Office and Operating Supplies -- This line item for 2005 reflects no increase from the 2004 budget of $1,000.

Account 410 Professional Services -- This account was added in 1998 and remains at the same level of $1,000 for 2005 to account for temporary help needed for coverage during leave times.

Account 440 Advertising -- This line item reflects no increase from the 2004 year-end estimate of $13,000.

Account 490 Miscellaneous -- Codification of ordinances and the Municipal Directory are budgeted in this line item. This line item for 2005 is $7,000, which is the same amount budgeted in 2004. The 2004 year-end estimate of $4,000 is a decrease of $3,000 from the 2005 budget. This is a 57% decrease. The decrease is the result of decreased demand for printed copies of the Municipal Code Supplements, because the Municipal Code is easily available on the City's web site.

Service Unit 611 -- Summary

For 2005, total budgeted expenditures for Service Unit 611 under Records is $114,116, as compared to the 2004 year-end estimate of $107,195. This represents an increase of $6,921 or 6.4% over the 2004 year-end estimate. The primary reason for this modest increase is for programmed salary/benefit adjustments.

Service Unit 625 -- Records

Account 310 Office and Operating Supplies -- This line item for 2005, at $3,380, is budgeted at the same amount as 2004. The 2005 budget reflects an increase of $780 or 30% from the 2004 year-end estimate of $2,600.

Account 430 Transportation/Training -- This line item remains at the same level of $840 for 2005. The 2005 budget allows the City Clerk to attend the Washington Municipal Clerk's Association Conference and regional meetings.

Account 490 Miscellaneous -- This line item for 2005 reflects a decrease of $93,500 or 62.5% from the 2004 year-end estimate of $150,400 to $56,900. This miscellaneous account fluctuates due to election costs, which vary depending on whether there is a Council member election 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 $55,000 in 2005 for the 2004 election expenses. The following major expenses are included in this line item for 2005:

$41,400	2004 Election Expenses for Voter Registration Costs
6,200	2004 Election Equipment Depreciation
7,400	2004 Voter Pamphlet
1,000	Registrations for Conferences and Seminars
400	Dues and Subscriptions
500	Recording Fees and Miscellaneous.
$56,900	**Total**

Service Unit 625 -- Summary

Overall, Service Unit 625 expenditures decreased $90,160 or 40% from the 2004 year-end estimate of $153,337 to $63,177 for 2005, primarily due to a decrease in election expenses. There is no capital outlay budget in 2005.

DEPT 014 RECORDS

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
611 LEGISLATION	$101,321	$110,703	$79,224	71.6	$107,195	$114,116	103.1	106.5
625 RECORDS	144,801	262,289	225,862	86.1	256,994	172,176	65.6	67.0
TOTAL EXPENDITURES	$246,122	$372,991	$305,086	81.8	$364,189	$286,292	76.8	78.6
SERVICE UNIT 611 LEGISLATION								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$65,171	$67,999	$52,284	76.9	$68,291	$69,967	102.9	102.5
120 OVERTIME	1,582	2,000	2,029	101.4	2,200	2,000	100.0	90.9
130 SPECIAL PAY	0	3,100	0	0.0	3,100	3,100	100.0	100.0
TOTAL	66,753	73,099	54,312	74.3	73,591	75,067	102.7	102.0
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	13,466	15,139	15,213	100.5	15,139	16,584	109.5	109.5
300 SUPPLIES								
310 OFFICE & OPERATING SUP	2,311	1,000	1,698	169.8	1,000	1,000	100.0	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	6	1,000	0	0.0	0	1,000	100.0	0.0
420 COMMUNICATIONS	397	465	52	11.3	465	465	100.0	100.0
440 ADVERTISING	13,572	13,000	7,685	59.1	13,000	13,000	100.0	100.0
490 MISCELLANEOUS	4,817	7,000	263	3.8	4,000	7,000	100.0	175.0
TOTAL	18,792	21,465	8,001	37.3	17,465	21,465	100.0	122.9
TOTAL EXPENDITURES-SRV UNT 611	$101,321	$110,703	$79,224	71.6	$107,195	$114,116	103.1	106.5
SERVICE UNIT 625 RECORDS								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$78,088	$79,925	$59,579	74.5	$79,925	$ 82,126	102.8	102.8
120 OVERTIME	341	175	348	198.7	200	175	100.0	87.5
TOTAL	78,430	80,100	59,927	74.8	80,125	82,301	102.7	102.7
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	17,535	20,431	14,830	72.6	20,431	22,118	108.3	108.3
300 SUPPLIES								
310 OFFICE & OPERATING SUP	6,638	3,380	1,295	38.3	2,600	3,380	100.0	130.0
350 SMALL TOOLS & MIN EQU	88	1,200	97	8.1	500	1,200	100.0	240.0
TOTAL	6,727	4,580	1,391	30.4	3,100	4,580	100.0	147.7
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	1,022	2,500	0	0.0	0	2,500	100.0	0.0
420 COMMUNICATIONS	1,813	2,437	1,114	45.7	2,437	2,437	100.0	100.0
430 TRANSPORTATION / TRAINING	0	840	0	0.0	0	840	100.0	0.0
480 REPAIRS AND MAINTENANCE	0	500	0	0.0	500	500	100.0	100.0
490 MISCELLANEOUS	39,274	150,900	148,600	98.5	150,400	56,900	37.7	37.8
TOTAL	42,110	157,177	149,714	95.3	153,337	63,177	40.2	41.2
TOTAL EXPENDITURES - S U 625	$144,801	$262,289	$225,862	86.1	$256,994	$172,176	65.6	67.0

CITY OF YAKIMA
CITY MANAGEMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: City Management **ASSISTANT CITY MANAGER: Glenn K. Rice**

DIVISION: Human Resources -- 016 **MANAGER: Archie M. Sutton**

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. In addition, this division monitors the Unemployment Compensation Reserve (Fund 512), the Employees' Health Benefit Reserve (Fund 513), the Workers Compensation Reserve (Fund 514), and the Wellness and Employee Assistance Programs (516). The division's mission is to provide quality support services and administration of all personnel aspects in health/medical care, Worker's Compensation, Civil Service functions, Equal Employment Opportunity/Affirmative Action (EEO/AA), Labor Relations, Safety/ Wellness, and Employee Assistance Programs.

The service units in this division are:

Service Unit 623 -- Personnel
Service Unit 627 -- Police and Fire Civil Service
Service Unit 628 -- Charter Civil Service
Service Unit 629 -- Affirmative Action
Service Unit 642 -- Prior Pensions

AUTHORIZED PERSONNEL		**2003 Actual**	**2004 Amended Budget**	**2005 Proposed Budget**
1231	Human Resources Manager	1.00	1.00	1.00
10101	Deputy Human Resources Manager	1.00	1.00	1.00
10103	Human Resources Specialist	3.00	3.00	3.00
10104	Human Resources Assistant	2.00	2.00	2.00
10102	Chief Examiner	1.00	1.00	1.00
	Total Personnel	8.00	8.00	8.00

PERFORMANCE STATISTICS	2003 Actual	2004 Amended Budget	2005 Projected Budget
NEED/DEMAND			
Permanent Budgeted Positions Authorized	688	701	694
Personnel Requisitions	200 (1)	200 (1)	200 (1)
Requests for Training Programs In-House	45	45	50
OUTPUT/WORKLOAD			
Personnel Hired	200 (1)	200 (1)	200 (1)
Employment Tests Given	96	90	80
Training Programs Coordinated (In-House Training or Outside Provider)	35	30	30
Recruitment Efforts/Career Fairs	4	3	7
Classification Studies Completed	26	20	15
Hours Invested in Labor Negotiations/ Contract Administration	4,000/hr	4,000/hr	3,000/hr

(1) Includes Temporary Positions

EXPLANATORY NARRATIVE

The salary accounts in this division reflect an estimate for the management pay and compensation adjustment (PACA), along with merit, and longevity adjustments. The personnel benefit accounts include base rate increases for medical and dental insurance of about 5%, retirement contributions of 87%, along with the normal roll-ups related to base wage adjustments; while industrial insurance rates were reduced by 10%.

Service Unit 623 -- Personnel

Account 110 Salaries and Wages -- This line item for 2005 reflects an increase of $5,736 or 4.85% from the 2004 year-end estimate of $118,246 to $123,982. This change is mainly due to the reasons mentioned above.

Account 200 Personnel Benefits -- This line item for 2005 reflects an increase of $2,007 or 12.52% from the 2004 year-end estimate of $21,644 to $24,354. This change is due to the reasons mentioned above.

Account 310 Office and Operating Supplies -- This account for 2005 remains the same as estimated year-end 2004, $9,000. This line item is mainly for office supplies and printing costs for various Human Resources program booklets.

Account 410 Professional Services -- This line item for 2005 of $7,000 remains the same as the 2004 estimated year-end budget of $7,000. This budgeted line item is for professional labor negotiations assistance in collective bargaining for Police (YPPA), Fire (PERS) and AFSCME Local 1122 contracts, plus in-service training.

Account 430 Transportation -- This line item for 2005 remains the same as the 2004 budget of $2,280.

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

Service Unit 623 -- Summary

The 2005 budget of $181,449 for this service unit reflects a slight increase of $7,070 or 4.05% from the 2004 amended budget of $174,379. The increase is $9,029 or 5.23% from the 2004 year-end estimate of $172,420, due primarily to compensation adjustments and PERS retirement contribution.

Service Unit 627 -- Police and Fire Civil Service

Account 110 Salaries and Wages -- This line item for 2005 reflects an increase of $3,371 or 3.64% from the 2004 year-end estimate of $92,583 to $95,954. This is due to estimated wage adjustments.

Account 200 Personnel Benefits -- This account reflects an increase of $3,646 from the 2004 year-end estimate of $14,677 to $18,323. The personnel benefit accounts include rate adjustments as discussed above.

Account 430 Transportation -- This line item for 2005 reflects no change from the 2004 budget of $800. The following table depicts the anticipated travel and training for 2004:

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

Service Unit 627 -- Summary

The 2005 projected budget for Service Unit 627 is $128,608 which reflects an increase of $8,517 or 7.09% from the 2004 year-end estimate of $120,091. This is mainly due to salaries and benefits.

Service Unit 628 -- Charter Civil Service

Account 110 Salaries and Wages -- This line item for 2005 reflects an increase of $3,523 or 3.84% from the 2004 year-end estimate of $91,539 to $95,062. This is due to estimated wage adjustments.

Account 200 Personnel Benefits -- This line item for 2005 reflects an increase of $3,632 or 25.99% from the 2004 year-end estimate of $13,968 to $17,600. The personnel benefit accounts include rate adjustments as discussed above.

Account 410 Professional Services -- This line item for 2005 reflects a decrease from the 2004 year-end amended budget from $15,000 to $12,000. This amount is $5,000, or 20%, over the 2004 year-end estimate of $10,000. This account is used primarily for a consultant to perform reclassification studies. This varies from year to year based on the number of reclassification requests by employees.

Account 430 Transportation -- This account for 2005 remains the same as the 2004 year-end estimate of $800.

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

Service Unit Summary -- 628 --Charter Civil Service

The 2005 budget of $137,936 reflects an increase of $11,955 or 9.48% from the 2004 year-end estimate of $125,981. This is primarily due to salary and benefit adjustments.

Service Unit 629 -- Affirmative Action

Account 490 Miscellaneous -- This is a 1992 policy issue for affirmative action and "difficult to fill" professional and technical positions. With the implementation of a recruitment program of this nature, the City of Yakima will increase the opportunities of attracting technical skilled and qualified applicants. The proposed budget amount is $1,500 for 2005 (regional and national recruitment).

DEPT 016 HUMAN RESOURCES

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
623 PERSONNEL	$179,504	$174,379	$119,523	68.5	$172,420	$181,449	104.1	105.2
627 POLICE & FIRE CIVIL SERVICE	102,193	129,091	84,489	65.4	120,091	128,608	99.6	107.1
628 CHARTER CIVIL SERVICE	111,507	133,781	91,051	68.1	125,981	137,936	103.1	109.5
629 AFFIRMATIVE ACTION	34	1,500	671	44.7	1,500	1,500	100.0	100.0
TOTAL EXPENDITURES	$393,237	$438,752	$295,734	67.4	$419,993	$449,493	102.4	107.0
SERVICE UNIT 623 PERSONNEL								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$135,999	$118,246	$89,478	75.7	$118,246	$123,982	104.9	104.9
120 OVERTIME	158	1,000	130	13.0	1,000	1,000	100.0	100.0
TOTAL	136,157	119,246	89,608	75.1	119,246	124,982	104.8	104.8
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	23,973	21,644	15,472	71.5	21,644	24,354	112.5	112.5
300 SUPPLIES								
310 OFFICE & OPERATING SUP	10,777	9,000	8,521	94.7	9,000	9,000	100.0	100.0
350 SMALL TOOLS & MIN EQU	1,920	2,000	986	49.3	2,000	2,000	100.0	100.0
TOTAL	12,697	11,000	9,507	86.4	11,000	11,000	100.0	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	171	8,500	25	0.3	7,000	7,000	82.4	100.0
420 COMMUNICATIONS	4,938	6,009	2,356	39.2	6,030	6,133	102.1	101.7
430 TRANSPORTATION / TRAINING	99	2,280	0	0.0	1,800	2,280	100.0	126.7
480 REPAIRS AND MAINTENANCE	0	500	0	0.0	500	500	100.0	100.0
490 MISCELLANEOUS	1,469	5,200	2,555	49.1	5,200	5,200	100.0	100.0
TOTAL	6,677	22,489	4,936	21.9	20,530	21,113	93.9	102.8
TOTAL EXPENDITURES - S U 623	$179,504	$174,379	$119,523	68.5	$172,420	$181,449	104.1	105.2
SERVICE UNIT 627 POLICE & FIRE CIV SVC								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$82,056	$92,583	$69,105	74.6	$92,583	$95,954	103.6	103.6
120 OVERTIME	362	1,500	471	31.4	1,000	1,500	100.0	150.0
TOTAL	82,418	94,083	69,576	74.0	93,583	97,454	103.6	104.1
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	15,765	14,677	12,276	83.6	14,677	18,323	124.8	124.8
300 SUPPLIES								
310 OFFICE & OPERATING SUP	$2,332	$3,221	$1,890	58.7	$3,221	$3,221	100.0	100.0

DEPT 016 HUMAN RESOURCES

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	$0	$12,500	$0	0.0	$5,000	$5,000	40.0	100.0
420 COMMUNICATIONS	1,596	2,210	447	20.2	2,210	2,210	100.0	100.0
430 TRANSPORTATION / TRAINING	0	800	0	0.0	400	800	100.0	200.0
490 MISCELLANEOUS	80	1,600	300	18.8	1,000	1,600	100.0	160.0
TOTAL	1,676	17,110	747	4.4	8,610	9,610	56.2	111.6
TOTAL EXPENDITURES - S U 627	$102,193	$129,091	$84,489	65.4	$120,091	$128,608	99.6	107.1
SERVICE UNIT 628 CHARTER CIV SVC EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$87,993	$91,539	$68,191	74.5	$91,539	$95,062	103.8	103.8
120 OVERTIME	317	2,500	339	13.6	1,000	2,500	100.0	250.0
TOTAL	88,309	94,039	68,530	72.9	92,539	97,562	103.7	105.4
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	15,908	13,968	11,728	84.0	13,968	17,600	126.0	126.0
300 SUPPLIES								
310 OFFICE & OPERATING SUP	5,909	5,000	3,260	65.2	5,000	5,000	100.0	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	0	15,000	6,150	41.0	10,000	12,000	80.0	120.0
420 COMMUNICATIONS	860	1,374	924	67.2	1,374	1,374	100.0	100.0
430 TRANSPORTATION / TRAINING	440	800	0	0.0	400	800	100.0	200.0
440 ADVERTISING	0	600	0	0.0	600	600	100.0	100.0
490 MISCELLANEOUS	80	3,000	460	15.3	2,100	3,000	100.0	142.9
TOTAL	1,380	20,774	7,533	36.3	14,474	17,774	85.6	122.8
TOTAL EXPENDITURES - S U 628	$111,507	$133,781	$91,051	68.1	$125,981	$137,936	103.1	109.5
SERVICE UNIT 629 AFFIRMATIVE ACTION EXPENSE								
300 SUPPLIES								
310 OFFICE & OPERATING SUP	$34	$500	$302	60.4	$500	$500	100.0	100.0
400 OTHER SERVICES AND CHARGES								
490 MISCELLANEOUS	0	1,000	368	36.8	1,000	1,000	100.0	100.0
TOTAL EXPENDITURES-SRV UNT 629	$34	$1,500	$671	44.7	$1,500	$1,500	100.0	100.0

CITY OF YAKIMA
CITY MANAGEMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: City Management **ASSISTANT CITY MANAGER: Glenn K. Rice**

DIVISION: Human Resources **MANAGER: Archie M. Sutton**
Unemployment Compensation--512
Medical/Dental Coverage--513
Workers' Compensation--514
Wellness and Employee Assistance -- 516

DEFINITION -- The City maintains reserve funds to provide self-insurance coverage in the areas of: I. Unemployment Compensation; II. Medical/Dental Coverage; III. Workers' Compensation; and IV. Wellness and Employee Assistance on behalf of its employees.

I. Unemployment Compensation Reserve -- Fund 512

The Unemployment Compensation Reserve Fund is used to pay unemployment claims filed by former employees. This activity is recorded in one service unit, 623 -- Personnel. Unemployment claims for 2005 are expected to be $130,000. Total expenditures are estimated to be $160,381 in 2005, and total revenues are programmed to be $144,000. The ending fund balance for 2005 is estimated at $295,464, a decrease of $16,381 from the 2004 budgeted ending fund balance of $311,845.

Expenditures

Service Unit 623 -- Personnel

Account 110 Salaries and Wages -- This line item for 2005 reflects a slight increase of $974 or 5.40% from the 2004 year-end estimate of $18,009 to $18,983. The change is attributed to estimated wage increases.

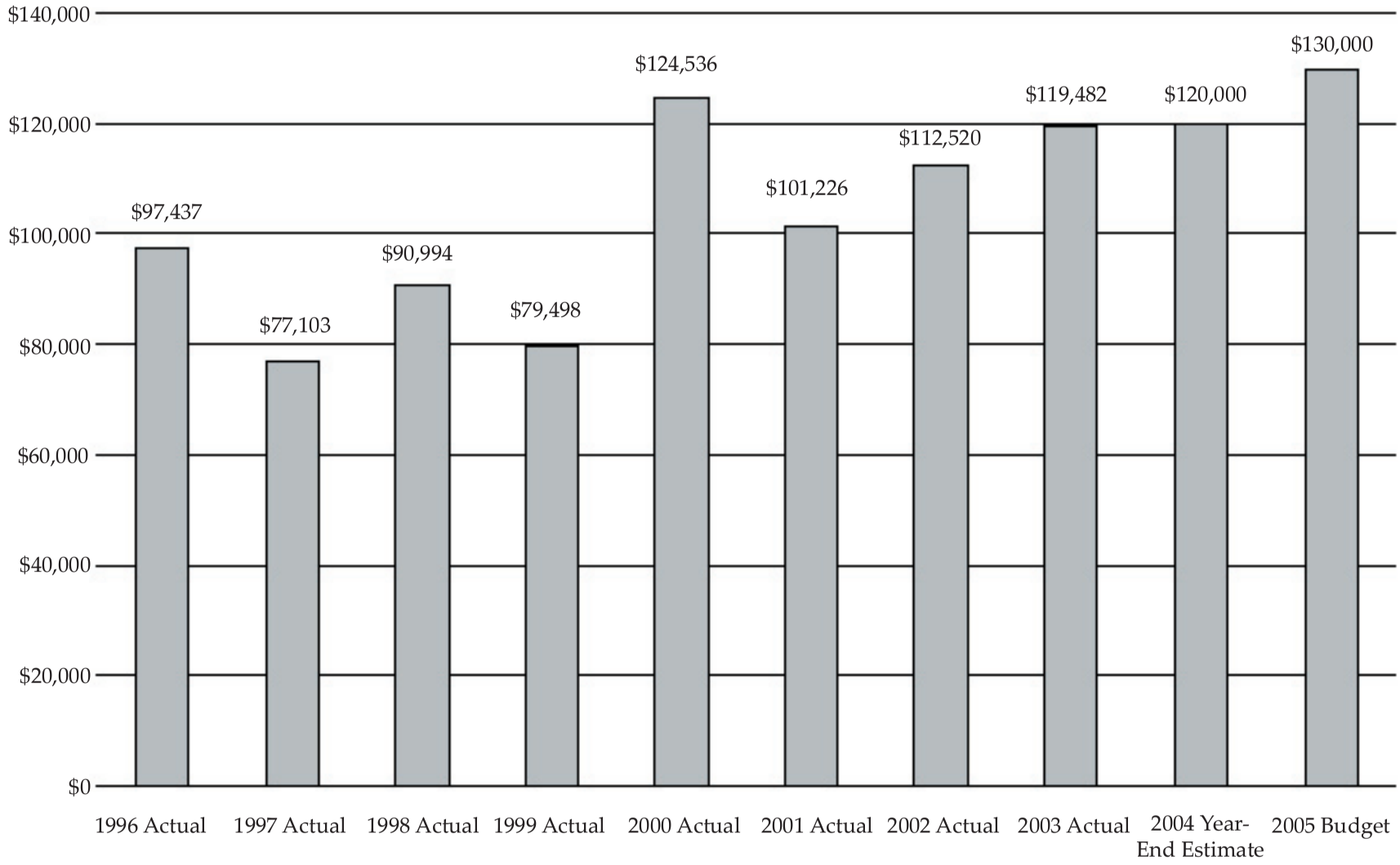
Account 271 Unemployment Compensation Benefits -- This line item for 2005 reflects an increase of $10,000 or 8.33% from the 2004 year-end estimate of $120,000 to $130,000. This account pays for unemployment claims and salary benefits.

Account 410 Professional Services **--** This line item for 2005 remains the same as the 2004 year-end estimate of $4,800; which represents an annual contract payment for UCXpress Administrative Services.

Service Unit 645 -- Interfund Distribution

Year-end estimated revenues of $141,000 are anticipated from department charges for 2004. For 2005, contributions from operating departments are projected at $141,000, the same as the 2004 budget -- the reserve balance is stable, therefore a rate adjustment is not being proposed.

City of Yakima
Workers' Unemployment Benefits Paid
Last Eight Years Actual Expenditures, 2004 Year-End Estimate and 2005 Budget



DEPT 512 UNEMPLOYMENT COMP RESERVE

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
623 PERSONNEL	$140,731	$179,186	$113,726	63.5	$149,186	$160,381	89.5	107.5
REV SUMMARY BY SERVICE UNIT								
645 INTERFUND DISTRIBUTION	146,452	141,000	115,942	82.2	141,000	141,000	100.0	100.0
699 GENERAL REVENUES	575	299,590	980	0.3	320,031	314,845	105.1	98.4
TOTAL REVENUES	$147,027	$440,590	$116,922	26.5	$461,031	$455,845	103.5	98.9
SERVICE UNIT 623 PERSONNEL								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$12,191	$18,009	$13,216	73.4	$18,009	$18,983	105.4	105.4
120 OVERTIME	23	100	52	51.6	100	100	100.0	100.0
160 VAC/SICK LEAVE ACCRUAL	0	186	0	0.0	186	186	100.0	100.0
TOTAL	12,213	18,295	13,267	72.5	18,295	19,269	105.3	105.3
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	121,618	153,405	94,845	61.8	123,405	134,011	87.4	108.6
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	4,800	4,800	3,600	75.0	4,800	4,800	100.0	100.0
900 INTERFUND PAYMENT FOR SVCS								
990 INTERFUND-ADMIN CHARGE	2,099	2,686	2,014	75.0	2,686	2,301	85.7	85.7
TOTAL EXPENDITURES - S U 623	$140,731	$179,186	$113,726	63.5	$149,186	$160,381	89.5	107.5
SERVICE UNIT 645 INTERFUND DIST								
360 MISCELLANEOUS REVENUES	$146,452	$141,000	$115,942	82.2	$141,000	$141,000	100.0	100.0
TOTAL REVENUES - SRV UNT 645	$146,452	$141,000	$115,942	82.2	$141,000	$141,000	100.0	100.0
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$296,590	$0	0.0	$320,031	$311,845	105.1	97.4
360 MISCELLANEOUS REVENUES	575	3,000	980	32.7	0	3,000	100.0	0.0
TOTAL REVENUES - SRV UNIT 699	$575	$299,590	980	0.3	$320,031	$314,845	105.1	98.4

II. Employees Health Benefit Reserve -- Fund 513

This fund is used to pay group medical claims for covered employees and their eligible dependents and to pay dental claims for the same persons. Revenues for this fund are generated from operating funds which pay salaries and wages through monthly assessments made for each covered employee. This division's function includes activity in the following service unit.

In order to maintain reserves at acceptable levels, rates charged against all operating funds have been adjusted for 2005. These adjustments and employee premium contributions negotiated with labor organizations, are intended to maintain reserves at acceptable levels. The 2005 total revenue, which includes estimated contributions from operating funds, employees' share, and interest earnings are projected at $7,796,860. This reflects an increase of $94,710 or 1.23% from the 2004 estimated contributions of $7,702,150.

Expenditures

Service Unit 623 -- Personnel

Account 110 Salaries and Wages -- This line item for 2005 reflects an increase of $3,685 or 5.66% from the 2004 year-end estimate of $65,082 to $68,767. This account reflects the continued funding of a portion of the Human Resource Manager, Deputy Human Resources Manager, Human Resources Specialist and Human Resources Assistant, a total of 1.1 FTE's are allocated to this fund. This line item includes step increases for merit and longevity.

Account 200 Personnel Benefits/Claims Paid -- The 2005 budget of $6,653,501 is $225,181 or 3.50% more than the 2004 year-end estimate of $6,428,320. Increases are attributable to medical cost inflation, (estimated at 10%) an aging workforce with minimal turnover (including mandated LEOFF I medical costs) and a large number of claims exceeding $30,000. In 2003, we had 26 claimants whose claims experience exceeded $30,000, which is 20% of the stop loss deductible of $150,000. Those 26 claimants incurred claims which totaled approximately $1,479,115. As of September 30, 2004, we have 18 claimants whose claims experience have exceeded $30,000 for a total of approximately $997,922. In 2003, we had zero stop loss claims and as of September 30, 2003, we have had one stop loss claim. Starting October 1, 2004, the plan changed preferred provider networks, which is estimated to reduce future costs. This is why total expenses are only going up 3.5% even though the medical inflation estimated is 10%.

Account 410 Other Services and Charges -- The 2005 budget of $367,500 reflects an increase of $34,500 or 10.36% from the 2004 year-end estimate of $333,000. This line item is for administrative service charges paid to Healthcare Management Administrators, Inc. (HMA), the City's Third Party Claims Administrator (TPA). The increase cost is due to the additional administrative requirements mandated by the federal Health Insurance Portability and Accountability Act (HIPAA), and the fixed cost associated with the change in the preferred provider network mentioned above.

Account 420 Communications -- This account reflects no change for the 2005 budget and year-end estimate of $1,867. The account is primarily used for medical information mailings to participants in the medical plan.

Account 460 Insurance -- This line item of $319,000 for 2005 reflects an increase of $29,000 or 10% from the 2004 budget and year-end estimate of $290,000. This is due to increased costs in stop loss coverage. For the past several years the insurance carrier has paid claims totaling more than the premium -- as in any insurance, increased claims experience translates to increased premiums.

Account 990 Interfund Charges -- This account reflects the standard City service charge apportionment rate for internal administrative services determined by the Finance Department. The service charge in 2005 is projected to be $96,289 a $6,988 or 7.82% increase from the 2004 year-end estimate and budget of $89,301.

Service Unit 623 -- Summary

For 2005, total expenditures in this service unit are $7,523,435. The 2005 budget reflects an increase of $306,944 or 4.25% from the 2004 year-end estimate of $7,216,491. The decrease is $111,427 or 1.46% from the 2004 budget of $7,634,862. The 2004 estimate was reduced from budget because of lower than anticipated large claims and savings from the cost containment measures implemented in 2003 and 2004. In 2003, prescription drug co-pays were adjusted to incentive use of generic/less expensive brands. As mentioned above, a change in preferred provider networks was made for the last quarter of 2004.

Service Unit 645 -- Interfund Distribution -- Revenues

Account 360 Miscellaneous Revenue -- This line item for 2005 is projected at $7,298,050, and reflects an increase in overall medical and dental charges of $145,900 or 2.03% from the 2004 amended budget of $7,152,150. This represents an increase in medical rate contributions from operating departments and employees to support health care costs. Factors that affect this revenue are the coverage elected by the employee (employee only or family) and the number of budgeted positions. The following reflects the total base premium rates charged. (These rates are then used to calculate the portion paid by the City and employees based on negotiated formulas).

Description	2003 Actual	2004 Budget	2004 vs. 2003	2005 Proposed	2004 vs. % Change 2005
LEOFF I Employees	$560.62	$701.01	25%	$620.51	(11%)
All Other Employees	367.62	399.17	9%	417.95	5%
Dependent(s)	342.18	384.09	12%	404.52	5%
Dental	$72.39	$73.05	1%	$76.98	5%

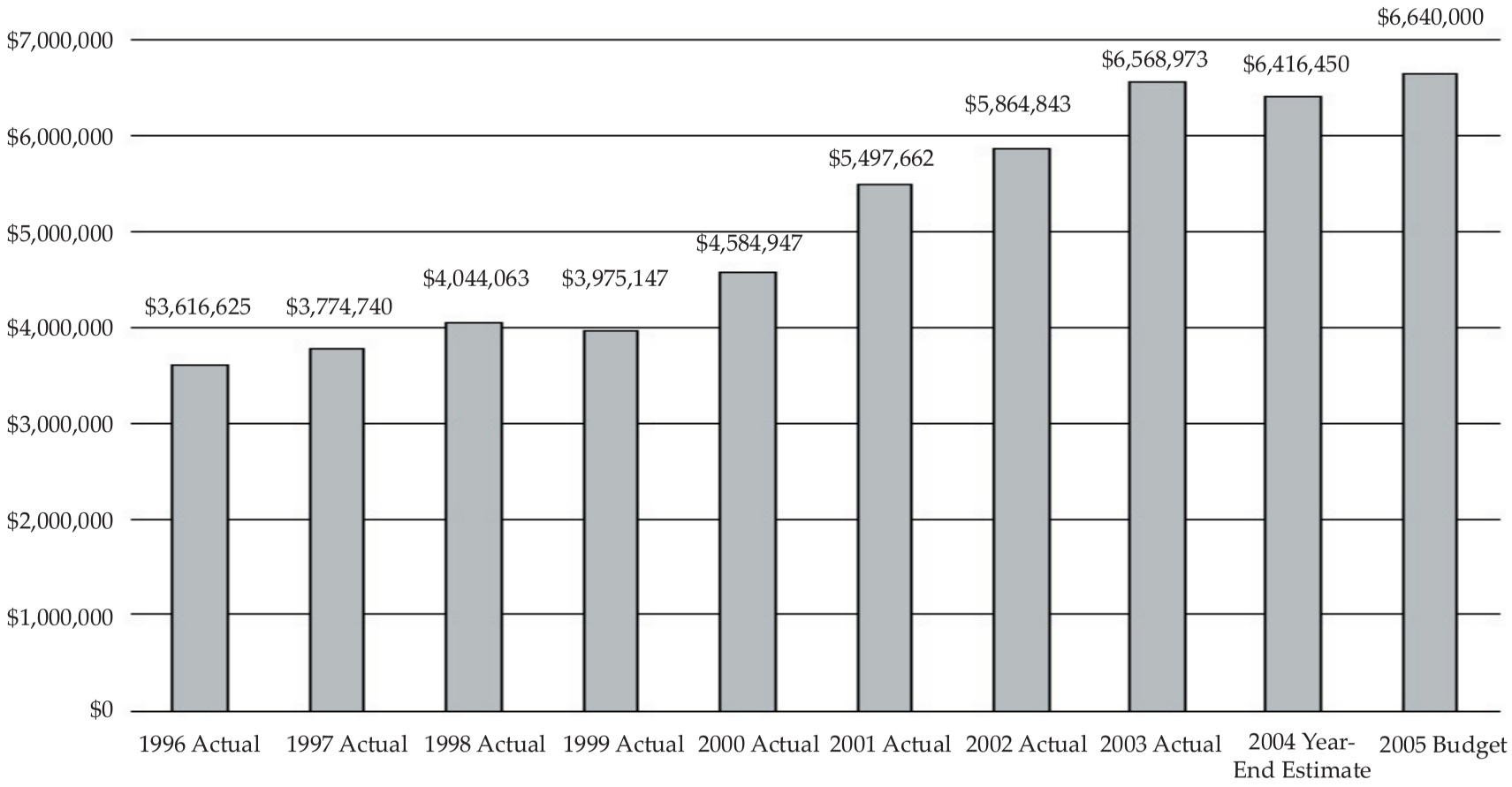
Service Unit 699 -- Revenues

Account 270 Beginning Balance and 360 Miscellaneous Revenue -- The estimated beginning balance for 2005 of $2,146,093 reflects an increase of $521,033 or 32% from the 2004 beginning unreserved fund balance of $1,625,060. Miscellaneous revenues (retired employee contributions and investment interest) reflect a decrease of $51,190 or 9.31% from the 2004 budget of $550,000.

Revenue Summary

The general revenues and interfund distribution revenue will provide for total estimated resources of $9,942,953. This compares to 2004 year-end estimates of $9,362,585. Reserves at the end of 2005 are estimated to be $2,419,518, or 32.1% of the estimated expenditure budget.

City of Yakima
Workers' Health Benefits Paid (medical/dental/vision)
Last Eight Years Actual Expenditures, 2004 Year-End Estimate and 2005 Budget



DEPT 513 EMPLOYEES HEALTH BEN RES

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
623 PERSONNEL	$7,285,577	$7,634,862	$5,216,431	68.3	$7,216,491	$7,523,435	98.5	104.3
REV SUMMARY BY SERVICE UNIT								
645 INTERFUND DISTRIBUTION	6,493,518	7,152,150	5,369,135	75.1	7,201,450	7,298,050	102.0	101.3
699 GENERAL REVENUES	529,271	2,445,913	433,704	17.7	2,161,135	2,644,903	108.1	122.4
TOTAL REVENUES	$7,022,790	$9,598,063	$5,802,839	60.5	$9,362,585	$9,942,953	103.6	106.2
SERVICE UNIT 623 PERSONNEL								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$56,679	$64,938	$47,859	73.7	$65,082	$68,767	105.9	105.7
120 OVERTIME	94	2,519	104	4.1	500	2,519	100.0	503.8
160 VAC/SICK LEAVE ACCRUAL	0	1,621	0	0.0	1,621	1,621	100.0	100.0
TOTAL	56,773	69,078	47,963	69.4	67,203	72,907	105.5	108.5
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	6,578,815	6,821,745	4,663,385	68.4	6,428,320	6,653,501	97.5	103.5
300 SUPPLIES								
310 OFFICE & OPERATING SUP	2,928	5,771	418	7.2	2,500	5,771	100.0	230.8
350 SMALL TOOLS & MIN EQU	0	1,400	0	0.0	1,400	1,400	100.0	100.0
TOTAL	2,928	7,171	418	5.8	3,900	7,171	100.0	183.9
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	275,607	304,500	242,291	79.6	333,000	367,500	120.7	110.4
420 COMMUNICATIONS	3,699	1,867	0	0.0	1,867	1,867	100.0	100.0
430 TRANSPORTATION / TRAINING	298	1,900	0	0.0	1,000	1,900	100.0	190.0
460 INSURANCE	283,359	336,000	194,924	58.0	290,000	319,000	94.9	110.0
480 REPAIRS AND MAINTENANCE	0	500	0	0.0	500	500	100.0	100.0
490 MISCELLANEOUS	666	2,800	476	17.0	1,400	2,800	100.0	200.0
TOTAL	563,629	647,567	437,691	67.6	627,767	693,567	107.1	110.5
900 INTERFUND PAYMENT FOR SVCS								
990 INTERFUND-ADMIN CHARGE	83,432	89,301	66,975	75.0	89,301	96,289	107.8	107.8
TOTAL EXPENDITURES - S U 623	$7,285,577	$7,634,862	$5,216,431	68.3	$7,216,491	$7,523,435	98.5	104.3
SERVICE UNIT 645 INTERFUND DISTRIB								
360 MISCELLANEOUS REVENUES	$6,493,518	$7,152,150	$5,369,135	75.1	$7,201,450	$7,298,050	102.0	101.3
TOTAL REVENUES - SRV UNT 645	$6,493,518	$7,152,150	$5,369,135	75.1	$7,201,450	$7,298,050	102.0	101.3
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$1,895,913	$0	0.0	$1,625,060	$2,146,093	113.2	132.1
360 MISCELLANEOUS REVENUES	529,271	550,000	433,704	78.9	536,075	498,810	90.7	93.0
TOTAL REVENUES - SRV UNIT 699	$529,271	$2,445,913	$433,704	17.7	$2,161,135	$2,644,903	108.1	122.4

III. Workers' Compensation -- Fund 514

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 which pay salaries and wages. In addition, this fund will provide a portion of the wage and benefit costs for the Human Resources Manager, Deputy Human Resources Manager, and the Human Resources Specialists who assist in developing safety training programs, and monitoring the fund. This activity is recorded in one service unit, 623 -- Personnel. The projected ending fund balance for 2004 is estimated at $868,908. The 2005 year-end fund balance is projected at $860,514, a slight decrease of $8,394 from the 2004 estimated ending fund balance.

For 2005, the industrial insurance rate has decreased 10% across the board. Since expenses stabilized in 2003 and into 2004, reserve levels have been replenished, so rates were reduced to basically match expenses in 2005.

Service Unit 623 -- Expenditures

Account 110 Salaries and Wages -- The 2005 budget of $77,749 reflects an increase of $3,188 or 4.27% from the 2004 year-end estimate of $74,561. This account reflects funding for a portion of the wages of the Human Resources Manager, Deputy Human Resources Manager, two Human Resources Specialists, and the Human Resources Assistant. This line item includes merit and longevity.

Account 200 Personnel Benefits -- The 2005 budget of $990,520 reflects an increase of $1,673 or .16% from the 2004 year-end estimate of $988,847. This account reflects the costs for medical care, time-loss payments, and continued payment on claims opened in previous years. In prior years, these costs demonstrated significant increases, which virtually depleted reserves, and required major rate adjustments. The leveling of these costs have slowed the increase in these rates, as described above. We will continue to monitor reserve levels and propose additional rate increases if warranted.

Account 410 Professional Services -- The 2005 budget of $127,500 reflects an increase of $25,000 or 24% over the 2004 budget year-end estimate of $102,500. This line item includes $2,500 for the Safety and Health Committee. This account is for professional, vocational, legal and administrative services connected with administration of Workers' Compensation claims.

Account 430 Transportation/Training -- This line item for 2005 is $2,000 to maintain administrative professional knowledge related to ongoing changes in Workers' Compensation regulations and procedures. This account includes $500 for the Safety and Health Committee.

Account 460 Insurance -- The 2005 budget of $70,000 is an increase of $28,000 in insurance premiums cost reflecting a 66% increase over amended 2004 budgeted amount of $42,000, and represents the purchase of stop loss coverage.

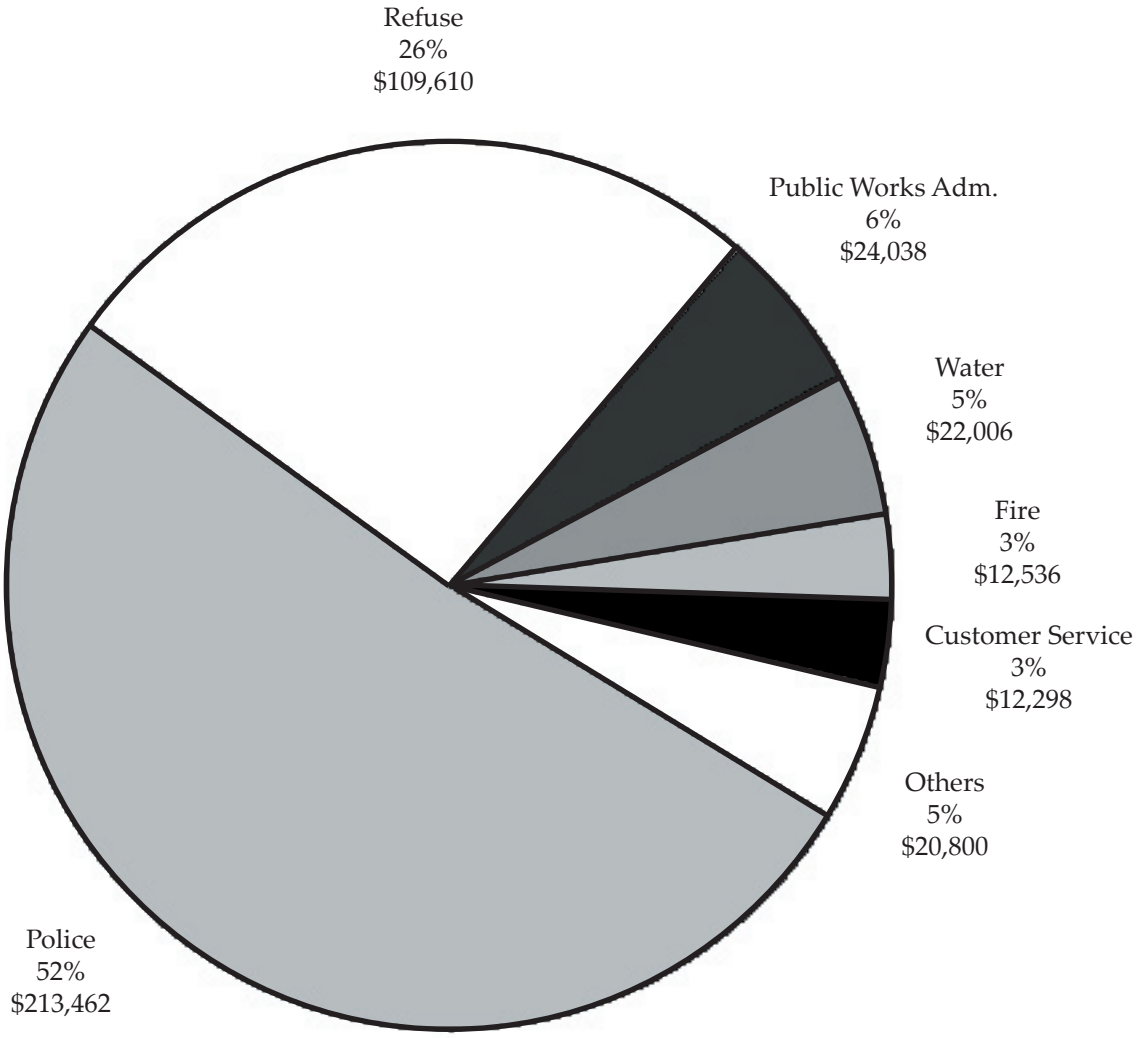
Account 490 Miscellaneous -- This line item for 2005 is budgeted at $8,700, the same as the year-end estimate of $8,700 for 2004. This account, along with the Professional Service Account 410, is budgeted to provide for in-service and outside training costs. This account includes $3,300 for the Safety and Health Committee.

Service Unit 645 Interfund Distribution

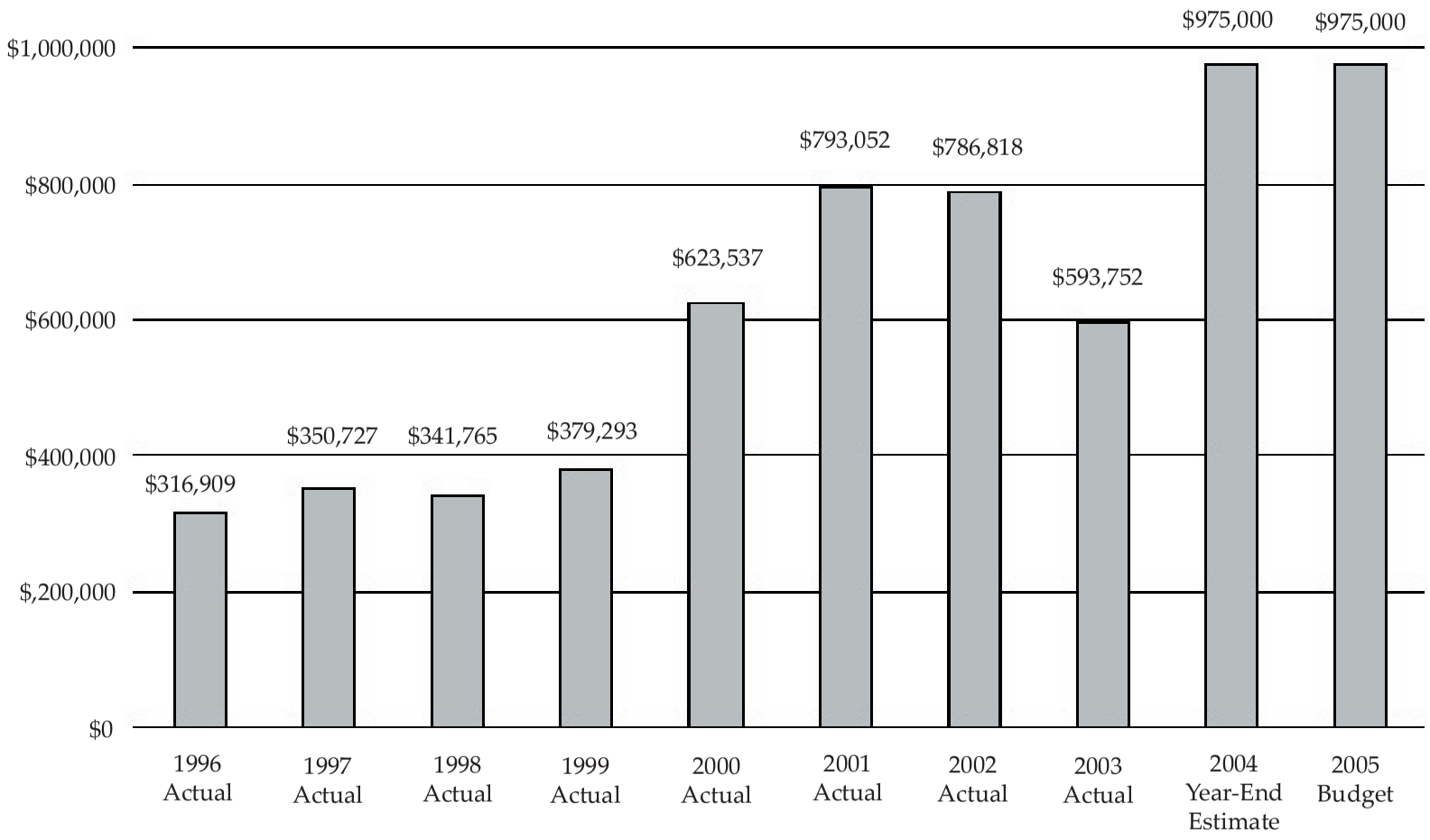
Revenues of $1,289,500 from department contributions are anticipated for 2005. This reflects a decrease of $190,000 or 12.85% below the 2004 budget of $1,479,500. The 2005 rate system is anticipated to cover current year costs.

City of Yakima

2003 Accident Severity by Department



City of Yakima
Workers' Compensation Benefits Paid
Last Eight Years Actual Expenditures, 2004 Year-End Estimate and 2005 Budget



DEPT 514 WORKERS COMPENSATION RES

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
623 PERSONNEL	$1,037,616	$1,416,469	$878,620	62.0	$1,271,469	$1,300,894	91.8	102.3
REV SUMMARY BY SERVICE UNIT								
645 INTERFUND DISTRIBUTION	1,423,519	1,479,500	987,236	66.7	1,289,500	1,289,500	87.2	100.0
699 GENERAL REVENUES	3,960	546,612	188,310	34.5	850,877	871,908	159.5	102.5
TOTAL REVENUES	$1,427,479	$2,026,112	$1,175,546	58.0	$2,140,377	$2,161,408	106.7	101.0
SERVICE UNIT 623 PERSONNEL								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$57,606	$74,561	$50,384	67.6	$74,561	$77,749	104.3	104.3
120 OVERTIME	347	1,000	251	25.1	1,000	1,000	100.0	100.0
TOTAL	57,954	75,561	50,635	67.0	75,561	78,749	104.2	104.2
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	603,787	913,847	677,276	74.1	988,847	990,520	108.4	100.2
300 SUPPLIES								
310 OFFICE & OPERATING SUP	1,007	2,060	2,344	113.8	3,060	3,060	148.5	100.0
350 SMALL TOOLS & MIN EQU	0	750	0	0.0	750	750	100.0	100.0
TOTAL	1,007	2,810	2,344	83.4	3,810	3,810	135.6	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	303,662	352,500	72,025	20.4	102,500	127,500	36.2	124.4
420 COMMUNICATIONS	0	1,133	13	1.2	1,133	1,133	100.0	100.0
430 TRANSPORTATION / TRAINING	360	2,000	669	33.5	2,000	2,000	100.0	100.0
460 INSURANCE	38,516	42,000	59,587	141.9	70,000	70,000	166.7	100.0
480 REPAIRS AND MAINTENANCE	0	650	0	0.0	650	650	100.0	100.0
490 MISCELLANEOUS	15,540	7,700	2,369	30.8	8,700	8,700	113.0	100.0
TOTAL	358,077	405,983	134,663	33.2	184,983	209,983	51.7	113.5
900 INTERFUND PAYMENT FOR SERVICES								
990 INTERFUND-ADMIN CHARGE	16,791	18,268	13,702	75.0	18,268	17,832	97.6	97.6
TOTAL EXPENDITURES - S U 623	$1,037,616	$1,416,469	$878,620	62.0	$1,271,469	$1,300,894	91.8	102.3
SERVICE UNIT 645 INTERFUND DISTRIB								
360 MISCELLANEOUS REVENUES	$1,423,519	$1,479,500	$987,236	66.7	$1,289,500	$1,289,500	87.2	100.0
TOTAL REVENUES - SRV UNT 645	$1,423,519	$1,479,500	$987,236	66.7	$1,289,500	$1,289,500	87.2	100.0
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$543,612	$0	0.0	$674,877	$868,908	159.8	128.8
360 MISCELLANEOUS REVENUES	3,960	3,000	188,310	277.0	176,000	3,000	100.0	1.7
TOTAL REVENUES - SRV UNIT 699	$3,960	$546,612	$188,310	34.5	$850,877	$871,908	159.5	102.5

IV. Wellness and Employee Assistance Fund 516

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

Service Unit 655 -- Wellness Program

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

The 2005 budget of $38,890 is slightly more than the 2004 year-end estimate of $38,771.

Service Unit 656 -- Employee Assistance Program

The Employee Assistant Program (EAP) offers free and confidential service to all employees and their families. The EAP assists in helping people to identify and resolve personal problems that may be affecting their lives and job performance. In 2005, an additional $20,000 is being allocated to this service unit to fund consulting services for job development and training activities. The 2005 budget of $55,174 reflects an increase of $20,000 from the 2004 budget of $35,174.

Service Unit 645 -- Interfund Distribution

Account 360 Miscellaneous Revenue - In 2005, this is programmed to be $100,000, more than the 2004 budgeted amount of $70,000. This fund is supported by a transfer from operating funds of the City's portion of insurance premiums budgeted for unfilled/vacant positions. The increase in medical premiums in the past few years has warranted an increase in support to this fund. The insurance industry recognizes that an active wellness program is effective to improve the overall health of participants, which could positively affect future medical costs.

Service Unit 699 -- Revenues

Account 270 Beginning Unreserved Fund Balance -- The estimated beginning fund balance for 2005 shall be $103,989, slightly more than the 2004 beginning fund balance or $100,188. The balance at the end of 2005 is estimated to be $110,426.

DEPT 516 WELLNESS/EAP FUND

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
655 WELLNESS PROGRAM	$28,140	$44,771	$24,295	54.3	$38,771	$38,890	86.9	100.3
656 EMPLOYEE ASSISTANCE PROGRAM	28,860	35,174	16,285	46.3	35,174	55,174	156.9	156.9
TOTAL EXPENDITURES	57,001	79,945	40,580	50.8	73,945	94,064	117.7	127.2
REV SUMMARY BY SERVICE UNIT								
645 INTERFUND DISTRIBUTION	60,000	70,000	0	0.0	70,000	100,000	142.9	142.9
699 GENERAL REVENUES	201	100,688	293	0.3	107,934	104,489	103.8	96.8
TOTAL REVENUES	$60,201	$170,688	$293	0.2	$177,934	$204,489	119.8	114.9
SERVICE UNIT 645 INTERFUND DISTRIB								
360 MISCELLANEOUS REVENUES	$60,000	$70,000	$0	0.0	$70,000	$100,000	142.9	142.9
TOTAL REVENUES - SRV UNT 645	$60,000	$70,000	$0	0.0	$70,000	$100,000	142.9	142.9
SERVICE UNIT 655 WELLNESS PROGRAM								
EXPENSE								
300 SUPPLIES								
310 OFFICE & OPERATING SUP	$607	$2,876	$666	23.1	$2,876	$2,876	100.0	100.0
350 SMALL TOOLS & MIN EQU	3,713	5,000	227	4.5	5,000	5,000	100.0	100.0
TOTAL	4,319	7,876	892	11.3	7,876	7,876	100.0	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	12,897	25,381	19,631	77.3	25,381	19,500	76.8	76.8
420 COMMUNICATIONS	0	584	0	0.0	584	584	100.0	100.0
430 TRANSPORTATION / TRAINING	1,434	1,330	1,331	100.1	1,330	1,330	100.0	100.0
490 MISCELLANEOUS	9,490	9,600	2,440	25.4	3,600	9,600	100.0	266.7
TOTAL	23,821	36,895	23,403	63.4	30,895	31,014	84.1	100.4
TOTAL EXPENDITURES-SRV UNT 655	$28,140	$44,771	$24,295	54.3	$38,771	$38,890	86.9	100.3
SERVICE UNIT 656 EMP ASSIST PROG								
EXPENSE								
300 SUPPLIES								
310 OFFICE & OPERATING SUP	$0	$1,379	$0	0.0	$1,379	$1,379	100.0	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	28,829	31,000	16,285	52.5	31,000	51,000	164.5	164.5
430 TRANSPORTATION / TRAINING	0	950	0	0.0	950	950	100.0	100.0
490 MISCELLANEOUS	32	1,845	0	0.0	1,845	1,845	100.0	100.0
TOTAL	28,860	33,795	16,285	48.2	33,795	53,795	159.2	159.2
TOTAL EXPENDITURES-SRV UNT 656	$28,860	$35,174	$16,285	46.3	$35,174	$55,174	156.9	156.9
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$100,188	$0	0.0	$107,934	$103,989	103.8	96.3
360 MISCELLANEOUS REVENUES	201	500	293	58.6	0	500	100.0	0.0
TOTAL REVENUES - SRV UNIT 699	201	100,688	293	0.3	107,934	104,489	103.8	96.8

CITY OF YAKIMA
CITY MANAGEMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: City Management **ASSISTANT CITY MANAGER: Glenn K. Rice**

DIVISION: Purchasing -- 019 **MANAGER: Sue Ownby**

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

- Implement and enforce Federal, State and local laws/regulations pertaining to City procurement to satisfy State Auditor requirements.
- Coordinate a uniform procurement system to supply City operations with an uninterrupted flow of materials and services.
- Buy competitively and wisely to obtain maximum value for community dollars spent.
- Uphold the highest ethical standards at all times.

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

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

AUTHORIZED PERSONNEL		2003 Actual	2004 Amended Budget	2005 Proposed Budget
1232	Purchasing Manager	1.00	1.00	1.00
2231	Buyer	1.00	1.00	1.00
7123	Department Assistant III	1.00	1.00	1.00
	Temporary Department Assistant I	.14	.14	.14
	Total Personnel	3.14	3.14	3.14

PERFORMANCE STATISTICS	2003 Actual	2004 Projected Budget	2005 Proposed Budget
No. of Bid Processes averted YTD by Utilizing Interlocal Agreements, State Contracts and Sole Source Procurements	36	56	60
No. of Formal Sealed Bids Processed (over $25,000)	26	25	25
No. of Formal Sealed Written Quotes Processed ($2,500 to $10,000)	32	19	25
No. of requisitions received/purchase orders processed	890	739	800
Dollar value in Central Supply	$5,750	$6,505	$6,500
Dollar value of purchase orders processed	12,252,299	18,130,550	17,500,000
Dollar value of tenure contracts administered	5,307,746	5,688,867 (1)	6,000,000
Total dollar Value of Contractual Responsibility	$17,560,045	$23,819,417	$23,500,000

(1) Purchasing is currently administering 67 contracts (50 bids and 17 quotes) that have an annual dollar value of $5,688,867. These are contracts that have usually a five-year tenure and do not include any one-time purchase contracts.

EXPLANATORY NARRATIVE

Account 110 Salaries and Wages -- This line item for 2005 reflects an increase of $6,917 from the 2004 year-end estimate of $139,670 to $146,587. This is a 4.95% increase, and includes an estimated wage increase for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA).

Account 200 Personnel Benefits -- This line item for 2005 reflects an increase of $5,529 from the 2004 year-end estimate of $35,585 to $41,114. This is a 15.54% increase, and includes rate increases for medial and dental insurance of 5%, and PERS retirement contributions of 87%, along with the normal roll-ups related to base wage adjustments; while industrial insurance rates were reduced by 10%.

Account 350 Small Tools and Minor Equipment – This line item reflects an increase of 100% from the 2004 year-end estimate of –0– to $2,810. The 2005 budget is the same as the 2004 amended budget, however, the unused balance was eliminated by the City Manager during departmental budget review.

Service Unit 632 -- Summary

The overall budget for 2005 reflects an increase of $15,257 from the 2004 year-end estimate of $203,374 to $218,631. This is a 7.50% increase and is due to salary and benefit increases.

DEPT 019 PURCHASING

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 632 PURCHASING								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$120,849	$139,670	$102,878	73.7	$139,670	$146,587	105.0	105.0
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	29,282	35,585	27,110	76.2	35,585	41,114	115.5	115.5
300 SUPPLIES								
310 OFFICE & OPERATING SUP	5,076	5,503	3,338	60.7	5,503	5,503	100.0	100.0
340 ITEMS PURCH RESALE OR INVEN	7,684	7,500	4,341	57.9	7,500	7,500	100.0	100.0
350 SMALL TOOLS & MIN EQU	3,936	2,810	0	0.0	0	2,810	100.0	0.0
TOTAL	16,696	15,813	7,680	48.6	13,003	15,813	100.0	121.6
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	23	0	0	0.0	0	0	0.0	0.0
420 COMMUNICATIONS	1,957	3,637	1,182	32.5	3,787	3,787	104.1	100.0
430 TRANSPORTATION / TRAINING	1,064	1,663	712	42.8	1,663	1,663	100.0	100.0
440 ADVERTISING	287	200	0	0.0	200	200	100.0	100.0
450 OPER RENTALS & LEASES	1,350	1,500	1,458	97.2	1,500	1,500	100.0	100.0
480 REPAIRS AND MAINTENANCE	0	1,000	59	5.9	1,000	1,000	100.0	100.0
490 MISCELLANEOUS	6,196	6,966	5,825	83.6	6,966	6,966	100.0	100.0
TOTAL	10,876	14,966	9,236	61.7	15,116	15,116	101.0	100.0
TOTAL EXPENDITURES - S U 632	$177,703	$206,034	$146,904	71.3	$203,374	$218,631	106.1	107.5

CITY OF YAKIMA
CITY MANAGEMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: City Management

ASSISTANT CITY MANAGER: Glenn K. Rice

DIVISION: Wastewater Operating Fund -- 473

MANAGER: Doug Mayo

DEFINITION:
The functions of this division include the collection and treatment of sanitary wastewater to protect the environment, public health and welfare; assess and comply with regulatory agency requirements; and to collect and transport surface drainage (storm) waters.

DISCUSSION:
In September 2003, a settlement agreement was reached which lead to the conclusion of the five-year long, class action lawsuit alleging significant damage against the City of Yakima's Wastewater Treatment Plant for perceived odors and diminished property values.

The City's $7 million settlement was paid for through a revenue bond. The City also issued another $10 million revenue bond to begin making essential capital improvement to the Wastewater Treatment Facility, which have been deferred for the past five years as a result of the ongoing litigation and its costs, which have depleted the City's available monetary resources and wastewater utility reserves.

Continued investment into the system is required. The City of Yakima is responsible for securing adequate collection, treatment and administrative programs to meet wastewater obligations. In general, those obligations are public health and welfare, regulatory compliance, financing, and community growth. There are no more Federal Grants! The City' financing choices are loans, bonds, or cash. All choices are entirely supported by Wastewater customer rates. The State of Washington Public Works Trust Fund Loan Program will continue to be a significant financing mechanism for the City's Wastewater projects.

Effective June 2003, the City received our current NPDES (National Pollution Discharge Elimination System) Discharge Permit. As anticipated, this permit included the City's full delegation of the Pretreatment Program. This permit also mandated additional engineering studies and increased our testing requirements.

Yet this fall, City Council is expected to adopt the *2004 Mandated Wastewater Facility Plan* (Facility Plan). This document presents the plan of action and resultant expense, based upon regulatory mandated and projected growth in our customer base, for the next 20 years of service. This plan identifies over $26.1 million of capital improvements required within the next six years to maintain our ability to serve the community.

The 2003 and 2004 budgets allowed the implementation of much of the staffing and equipment adjustments set forth in the adopted *2000 Mandated Facilities Plan*. As the newly delegated Pretreatment Program evolves, additional staff may be required. This budget accommodates a continued implementation of these Facility Plans.

In June 1997, City Council adopted an updated "Consolidated Wastewater Connection Charge" Program to finance growth driven capital improvements. This financing alternative was originally discussed in the adopted 1994 Cost of Service Study. The revenues from this updated Wastewater Connection Charge are needed to avoid existing customer subsidy of growth driven capital costs. Revenues from this source are slowly increasing and are incorporated into the 2005 operating budget, then transferred to capital funds. An update to the Wastewater Connection Charge, which incorporates the information from the *2004 Mandated Wastewater Facility Plan*, is scheduled for adoption yet this fall.

Fund 473, Wastewater Operating Fund, Summary:

The 2004 year-end balance is estimated to be $2,835,942. 2005 revenues are estimated at $14,631,581. Estimated expenditures for 2005 are $15,152,879, a deficit of $521,298. The 2005 year-end balance is estimated at $2,314,643.

The Operations and Maintenance (O&M) service units in this division are:
Service Unit 211 -- Wastewater Collection
Service Unit 213 -- Surface Drainage Collection (Storm Water)
Service Unit 215 -- Rudkin Road Pump Station
Service Unit 232 -- Wastewater Treatment
Service Unit 233 -- Pretreatment

Group		2004 Budget	2005 Budget	Increase $	Increase %
211,213,215,232,233	O&M	$5,926,370	$6,173,898	$247,528	4.18%
641	Insurance	421,876	464,064	42,188	10.00%
645	Debt Service	2,958,710	2,943,939	(14,771)	(0.50%)
645	Capital Transfers	2,208,198	2,856,198	648,000	29.35%
646	Interfund Transfers	2,550,798	2,714,781	163,983	6.43%
Sub-total	Non-O&M	8,139,582	8,978,982	839,400	10.31%
TOTAL	FUND 473	$14,065,952	$15,152,880	$1,086,928	7.73%

As indicated in the chart above, for 2005, the Wastewater Division has budgeted a 4.18% increase in operation and maintenance (O&M) expenses. About 25% of this increase is due to general rate and benefit increases. However, over 60% of the 2004-2005 increase is due to increased transfers from the operating fund to the capital funds. Ongoing capital programs are vital to obtain and secure adequate treatment and collection capacity for existing and anticipated customers.

Because of the various support groups that exist within the Wastewater Division, the following format is provided to illustrate the separate work groups for 2003, 2004 and 2005.

AUTHORIZED PERSONNEL	2003 Actual	2004 Actual	2005 Proposed Budget
Administration			
1271 City Engineer	.15	.15	.15
1272 Wastewater Manager	1.00	1.00	1.00
15101 Assistant Wastewater Manager	1.00	1.00	1.00
11102 Utility Engineer	1.00	1.00	1.00
11104 Senior Engineer	.15	.15	.15
3323 Grants Writer	.05	.05	.05
3130 Development Engineer	.50	.50	.60
4115 Engineering Utility Specialist	.50	.50	.00
4122 Engineering Technician I (Records)	.35	.35	.00
4441 Permit Technician			.55
10601 Engineering Contracts Specialist	.30	.30	.30
8750 Utilities Locator	.50	.50	.50
4141 Construction Inspector	.11	.11	.00
7122 Department Assistant II	.15	.15	.00
10602 Engineering Office Assistant			.15
7123 Department Assistant III	2.00	2.00	2.00
Total	7.76	7.76	7.45
Wastewater & Surface Water Collection and Drainage			
13201 Sewer Maintenance Supervisor	1.00	1.00	1.00
8731 Sewer Maintenance Specialist I	1.00	0.00	0.00
8732 Sewer Maintenance Specialist II	10.00	11.00	11.00
8733 Sewer Maintenance Crew Leader	6.00	6.00	6.00
Total	18.00	18.00	18.00
Facility Operating			
15102 Wastewater Treatment Plant Process Ctrl Sup	1.00	1.00	1.00
15103 Wastewater Treatment Plant Chief Operator	4.00	4.00	4.00
8313 Wastewater Treatment Plant Operator III	8.00	8.00	8.00
8312 Wastewater Treatment Plant Operator II	5.00	5.00	5.00
8311 Wastewater Treatment Plant Operator I (Temp)	.58	.58	.58
8301 Wastewater Facility Support Worker	2.00	1.00	1.00
8301 Wastewater Facility Support Worker (Temp)	.58	.58	.58
Total	21.16	20.16	20.16
Facility Maintenance			
12201 Industrial Maintenance Supervisor	1.00	1.00	1.00
8241 Industrial Maintenance Mechanic	4.00	4.00	4.00
8242 Preventative Maintenance Technician	2.00	2.00	2.00
8541 Building Maintenance Specialist	1.00	1.00	1.00
4240 Instrument Technician	1.00	1.00	1.00
Total	9.00	9.00	9.00
Pretreatment			
15104 Environmental Analyst	1.00	1.00	1.00
8322 Pretreatment Technician	3.00	2.00	2.00
8323 Pretreatment Crew Leaders	2.00	2.00	2.00
Total	6.00	5.00	5.00

	2003 Actual	2004 Actual	2005 Proposed Budget
Facility Laboratory			
15301 Lab Coordinator	1.00	1.00	1.00
8326 Laboratory Chemist	1.00	1.00	1.00
8321 Laboratory Technician	4.00	4.00	4.00
Total	6.00	6.00	6.00
TOTAL BUDGETED PERSONNEL	**67.92**	**65.92**	**65.61**
(Net Change)		**(2.00)**	**(0.31)** [1]

(1) 2005 staffing changes consisted of assignment alterations within the Engineering and Codes Divisions.

Other staff time was reallocated slightly to reflect changes in their duties. The net result of these actions is reflected below. These changes are also reflected in the salary and benefit line items in each service unit's budget.

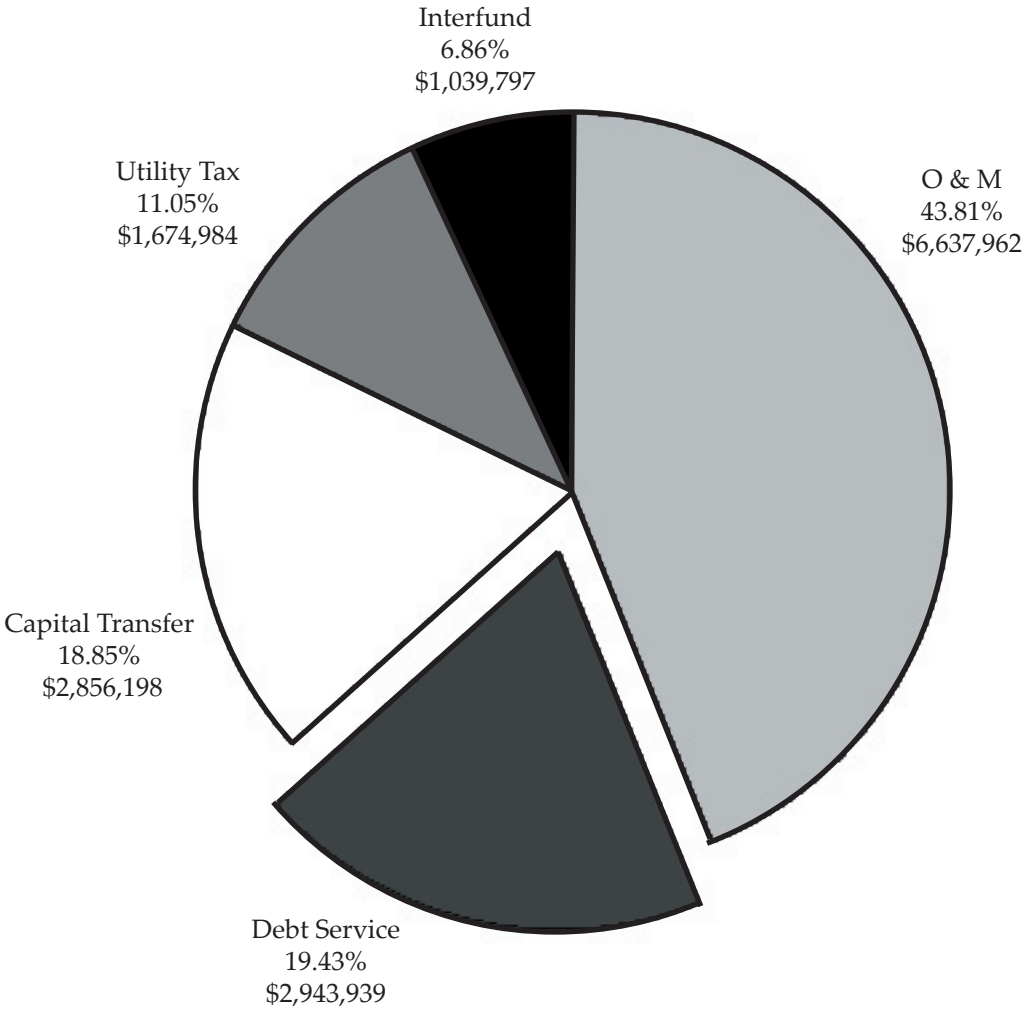
WASTEWATER SERVICE UNIT SHIFT
Full Time Equivalents (FTE's)

Service Unit	2004 Staff Allocation	2005 Staff Allocation	Net Change
211	20.36	21.05	0.69
213	1.67	1.67	0.00
215	.35	.35	0.00
232	35.72	34.72	(1.00)
233	7.82	7.82	0.00
Total	65.92	65.61	(0.31)

DEPT 473 SEWER OPERATING

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
211 WASTEWATER COLLECTION	$1,872,370	$1,719,500	$1,171,207	68.1	$1,645,257	$1,878,329	109.2	114.2
213 DRAINAGE	128,694	184,998	102,019	55.1	170,021	194,382	105.1	114.3
215 RUDKIN ROAD	67,061	70,446	52,489	74.5	69,851	72,571	103.0	103.9
232 WASTEWATER TREATMENT	3,165,992	3,355,805	2,344,453	69.9	3,334,491	3,449,733	102.8	103.5
233 WASTEWATER PRE-TRTMNT	444,900	592,513	356,843	60.2	594,146	575,775	97.2	96.9
641 INSURANCE AND BONDS	421,250	421,876	421,876	100.0	421,876	464,064	110.0	110.0
642 PRIOR PENSIONS	3,108	3,108	2,331	75.0	3,108	3,108	100.0	100.0
645 INTERFUND DISTRIBUTION	5,070,227	5,166,908	4,617,564	89.4	5,116,711	5,800,137	112.3	113.4
646 INTERFUND PAYMENTS	2,449,236	2,550,798	2,042,325	80.1	2,688,340	2,714,781	106.4	101.0
TOTAL EXPENDITURES	13,622,839	14,065,952	11,111,106	79.0	14,043,801	15,152,879	107.7	107.9
REV SUMMARY BY SERVICE UNIT								
211 WASTEWATER COLLECTION	10,488,509	11,211,638	9,271,897	82.7	11,875,877	11,680,000	104.2	98.4
215 RUDKIN ROAD	37,861	29,576	22,173	75.0	29,576	29,576	100.0	100.0
218 CAPITAL IMPROVEMENT	501,160	402,000	405,711	100.9	550,000	550,000	136.8	100.0
232 WASTEWATER TREATMENT	1,454,548	1,863,429	1,075,414	57.7	1,745,366	1,745,366	93.7	100.0
233 WASTEWATER PRE-TRTMNT	312,319	301,267	614,018	203.8	701,000	566,000	187.9	80.7
645 INTERFUND DISTRIBUTION	32,000	32,000	32,939	102.9	32,900	32,939	102.9	100.1
699 GENERAL REVENUES	37,002	-1,661,018	9,164	0.6	1,945,024	2,863,642	172.4	147.2
TOTAL REVENUES	$12,789,395	$15,500,928	$11,431,316	73.7	$16,879,743	$17,467,523	112.7	103.5

Wastewater Operating Fund
2005 Budget - $15,125,880



Description	Amount	%
O & M	$6,637,962	43.81%
Debt Service	2,943,939	19.43%
Capital Transfer	2,856,198	18.85%
Utility Tax	1,674,984	11.05%
Interfund	1,039,797	6.86%
Total	$15,152,880	100.00%

General Note:

Salary:
All salary accounts includes an estimated wage increase for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA).

200 Personnel Benefits:
The personnel benefit accounts include rate increases for medical and dental insurance of 5%, and PERS retirement contributions of 87%, along with the normal roll-ups related to base wage adjustments; while industrial insurance rates were reduced by 10%.

Service Unit 211 -- Wastewater Collection

The tasks assigned to collection system personnel include: cleaning and maintaining over 315 miles of sanitary sewer lines, maintaining 11 lift stations, infiltration reduction through a grouting program, rehabilitation of manholes, root control program, and responding to emergencies throughout the system.

The City's AIMMS (Automated Inventory and Maintenance Management System) program has been utilized to track all emergency callouts since 1995. From this information, a "hot spots" list and map were created. Staff evaluated each "spot" for the cause of the emergency. Approximately 37% are related to grease, 35% are related to roots, with the remainder from a combination of these or numerous other causes. Maintenance was scheduled to prevent additional emergencies in these areas. Most of these "spots" are maintained twice yearly. A few "spots" require more frequent work. The pretreatment program (grease control) and the root control programs are beginning to decrease the needed maintenance in many of the "spots." Approximately 50% of the crew's time is currently spent on the hot spot portion of the system. In 2004, staff entered all remaining pipes into the AIMMS system. Maintenance of all pipes will be scheduled and recorded. A goal of five years has been set as the longest time between maintenance of "routine" pipes. Approximately 30% of the crew's time is spent doing "routine" maintenance of all pipes not included in a "hot spot." Approximately 10% of normal shift time is spent on emergencies. The remaining 10% of normal shift time is split between several duties including work for other City divisions, assisting neighboring sewer districts and contractors, TV inspection of new developer construction, locating stubs, etc. Many of the emergencies occur "off hours," this accounts for our overtime expenses in this service unit.

One crew spends approximately 38% of its time maintaining the lift stations throughout the system (Rudkin Road Lift Station is not included in their duties).

We continue to aggressively pursue the sealing and grouting program for infiltration control. We continue to see positive results of this program.

We also have scheduled to enhance our ability to continue the Manhole Rehabilitation Program. Included in this budget is money for a trailer-mounted machine with which City staff can rehabilitate leaking manholes. This operation appears to be quite effective in reducing infiltration of the City's older brick manholes.

Yakima Domestic Sewage Collection Inventory In Lineal Feet

Diameter	6" to 12"	>12" to 18"	>18" to 27"	>27" to 48"	Total
2003	1,409,907	112,002	88,605	26,720	1,637,234
2004	1,419,455	112,002	88,605	26,720	1,646,500
Increase	**9,548**	**0**	**0**	**0**	**9,548**

EXPLANATORY NARRATIVE

Account 110 Salaries and Wages -- The $48,177 or 5.21% increase from 2004 budget of $924,156 to 2005 proposed budget of $972,333 is due to above mentioned general notes and by the fact that the total FTE's allocated to this service unit were increased from 20.36 to 21.05, an increase of 0.69 FTE.

Account 120 Overtime -- This budget for 2005 remains at $20,000. Overtime is spent on responding to emergencies during "off" hours.

Account 130 Shift Differential -- The 2005 budget remains at $16,000. Wastewater's "standby" policy is utilized to assure rapid response to sewer customers during off-hours, weekends, and holidays.

Account 140 Retirement -- One individual is scheduled for retirement in 2005 at a cost of $18,000 to this service unit.

Account 200 Personnel Benefits -- This line item reflects an increase of $21,878 or 7.44% from budget 2004 of $294,018 to budget 2005 of $315,896. The personnel benefit account includes rate adjustments as outlined in the above general notes and an increase of 0.69 FTE

Account 310 Office and Operating Supplies -- The 2004 budget of $22,000 was increased to $25.000 in the 2005 budget.

Account 350 Small Tools and Minor Equipment -- The equipment used to maintain the sewer lines requires constant field adjustment. This $10,000 budget supports tool

acquisition necessary for continuous operation.
Account 3G0 Grouting Chemicals -- $25,000 is budgeted for 2005 sewer and manhole sealing chemicals for the infiltration reduction program. This is an increase of $10,000 or 67% from the 2004 budget of $15,000, which was for only the sewer grouting.

Account 420 Communications -- The 2005 budget of $7,883 is $1,752 or 28.57% above the 2004 budget of $6,131. Budget amounts include U.S. West charges, improved dataline linkage from City Hall, and communication improvements in cellular usage to ensure timely responses to citizen requests for assistance with sewer problems.

Account 430 Transportation/Training -- The following table lists all of the anticipated off-site training functions to be attended by Wastewater Division personnel for 2005. The costs associated with these activities are budgeted in Service Units 211, 213, 232 and 233.

ORGANIZATION	MEETINGS	STAFF ATTENDING
Wastewater Operators of Washington (WOW)	Annual Training Workshop in Washington State	4 Division Members
Northwest Biosolids Association	Annual Convention and Workshops	4 Division Members -- Annual Meeting and Semi-Annual Business Sessions
Pacific Northwest Clean Water Association (PNCWA)	Annual Conference	2 Division Members
American Public Works Association (APWA)	Pollution Control Workshops	Engineering Staff working with pollution control as related to Wastewater Treatment
Water Pollution Control Federal (WPCF)	Annual Workshop Held in Washington	Wastewater Collection Specific Training -- 4 Division members to attend
Pretreatment Specific Seminars	Held in the Near Northwest at Various Times and Locations	1-2 staff members to attend

The 2005 budget is $50 above 2004 levels.
Budgeted in Service Unit 211 (Collections):.....$1,000
Budgeted in Service Unit 213 (Storm Water): $1,000
Budgeted in Service Unit 232 (Treatment):.....$5,704
Budgeted in Service Unit 233 (Pretreatment):.....$1,000

Account 470 Public Utility Services -- Public utility (water, sewer, electric power and natural gas) costs of the sewer maintenance site at 3rd and Pine and the minor lift stations are projected to increase 6.64% or $1,558 from the 2004 budget of $23,443 to the 2005 budget of $25,001.

Account 530 State/County Taxes and Assessment -- A state excise tax applied to sewer revenues is budgeted in this account. Due to increased revenue, the 2005 budget is increased 0.95% to $124,000 from $122,839.

Account 550 Interfund Subsidies -- $45,000 is budgeted for Interfund transfer to the Fleet Account for the purchase of trailer mounted equipment with which City staff will operate a much needed manhole rehabilitation program. This program will decrease infiltration into the collection system and increase the structural integrity of the manholes.

Account 640 Capital Outlay -- $25,000 is budgeted for capital outlay in 2005. This will be used to continue the purchase of safety-related equipment for confined space entry, and necessary equipment for sewer maintenance activities.

Account 950 Garage (Replacement/M&O) - This account shows a decrease of $12,747 or 6.11% from the 2004 budget of $208,711 to 2005 budget of $195,964. Garage M&O and replacement contributions for this service unit are included. Changes in Garage M&O costs are due to adjusted service requirements of existing and new equipment.

Service Unit 211 -- Wastewater Collection -- Revenue (See 473 Revenue Chart in general narrative Section at beginning)

Service Unit 211 -- Collection -- Summary

The 2005 proposed budget of $1,878,329 for Wastewater Collection reflects an increase of $158,829 or 9.23% from the 2004 budget of $1,719,500. This increase is due to a slight (0.69) increase in FTE's, the citywide increases in the general notes, a retirement, additional grouting materials, and equipment purchases.

DEPT 473 SEWER OPERATING

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 211 WASTEWATER COL EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$752,330	$924,156	$609,083	65.9	$840,250	$972,333	105.2	115.7
120 OVERTIME	17,411	20,000	14,652	73.3	20,000	20,000	100.0	100.0
130 SPECIAL PAY	16,890	16,000	13,054	81.6	18,000	16,000	100.0	88.9
140 RETIRE / TERM CASHOUT	1,206	500	0	0.0	500	18,000	600.0	600.0
TOTAL	787,837	960,656	636,788	66.3	878,750	1,026,333	106.8	116.8
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	248,987	291,518	192,256	65.9	291,518	313,396	107.5	107.5
2U0 UNIFORMS AND CLEANING	3,892	2,500	1,344	53.8	2,500	2,500	100.0	100.0
TOTAL	$252,879	$294,018	$193,600	65.8	$294,018	$315,896	107.4	107.4

DEPT 473 SEWER OPERATING

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
300 SUPPLIES								
310 OFFICE & OPERATING SUP	$23,183	$22,000	$29,716	135.1	$25,000	$25,000	113.6	100.0
320 FUEL CONSUMED	18,726	31,751	17,687	55.7	31,751	31,751	100.0	100.0
350 SMALL TOOLS & MIN EQU	11,346	10,000	4,318	43.2	10,000	10,000	100.0	100.0
3G0 GROUTING CHEMICALS	0	15,000	15,513	103.4	16,000	25,000	166.7	156.3
TOTAL	53,255	78,751	67,235	85.4	82,751	91,751	116.5	110.9
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	4,795	2,500	2,830	113.2	4,000	4,000	160.0	100.0
420 COMMUNICATIONS	5,850	6,131	2,511	41.0	7,084	7,883	128.6	111.3
430 TRANSPORTATION / TRAINING	2	950	986	103.8	1,000	1,000	105.3	100.0
440 ADVERTISING	108	1,000	0	0.0	1,000	1,000	100.0	100.0
450 OPER RENTALS & LEASES	167	2,000	171	8.6	2,000	2,000	100.0	100.0
470 PUBLIC UTILITY SERVICES	20,809	23,443	14,288	60.9	23,443	25,001	106.6	106.6
480 REPAIRS AND MAINTENANCE	10,536	10,000	4,038	40.4	10,000	10,000	100.0	100.0
490 MISCELLANEOUS	4,142	3,500	1,270	36.3	3,500	3,500	100.0	100.0
TOTAL	46,408	49,525	26,094	52.7	52,028	54,384	109.8	104.5
500 INTERGOVERNMENTAL SERVICES								
530 STATE/COUNTY TAXES & ASSESS	109,865	122,839	100,480	81.8	124,000	124,000	100.9	100.0
550 INTERFUND SUBSIDIES	444,944	0	0	0.0	0	45,000	0.0	0.0
TOTAL	554,809	122,839	100,480	81.8	124,000	169,000	137.6	136.3
600 CAPITAL OUTLAYS								
640 MACHINERY AND EQUIPMENT	5,970	5,000	769	15.4	5,000	25,000	500.0	500.0
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LEASES	171,212	208,711	146,242	70.1	208,711	195,964	93.9	93.9
TOTAL EXPENDITURES-SRV UNT 211	$1,872,370	$1,719,500	$1,171,207	68.1	$1,645,257	$1,878,329	109.2	114.2
340 CHARGES FOR SERVICES	$10,420,570	$11,211,638	$9,247,766	82.5	$11,875,877	$11,680,000	104.2	98.4
360 MISCELLANEOUS REVENUES	67,939	0	24,131	0.0	0	0	0.0	0.0
TOTAL REVENUES - SRV UNT 211	$10,488,509	$11,211,638	$9,271,897	82.7	$11,875,877	$11,680,000	104.2	98.4

Service Unit 213 -- Surface Drainage Collection (Stormwater)

This element of the Wastewater budget includes costs for surface drainage as it relates to cleaning and maintaining the lines, and cleaning of the inlets and collection boxes. Currently, the division operates on an emergency basis only as staff and equipment are not available to implement any scheduled preventative maintenance program.

The Metropolitan Yakima Comprehensive Plan contains a Storm Drainage Element funded by State grant and local City and County match. The recommendations and implications thereof have received wide community exposure and discussion. Adoption of the Stormwater Plan is still waiting for County and City action.

Within the next few years, this program is mandated to expand considerably. However, the relationship with the City Wastewater is uncertain. The entire Stormwater Program may become a County utility, a separate utility within the City with distinct funding, remain an arm of the Wastewater Program with distinct funding, or continue to be funded by increased Wastewater rates. Additional information on the future of the City's Stormwater Program has been brought to the Council's attention by other documents.

EXPLANATORY NARRATIVE

Account 110 Salaries and Wages -- The $3,687 or 4.64% increase between 2004 budget of $79,392 and 2005 proposed budget of $83,079 reflects increases due to estimated wage increases for AFSCME and management for 2005.

Account 120 Overtime -- Potential for emergency calls for storm drainage work creates the need for the 2005 budget of $1,500, the same as 2004 budget levels.

Account 140 Retirement -- One individual is scheduled for retirement in 2005 at a cost of $3,100 to this service unit.

Account 200 Personnel Benefits -- The $766 or 3.26% increase from $23,453 in 2004 to $24,219 for 2005 budget is the result of adjustments mentioned in the general notes.

Account 310 Office and Operating Supplies -- Continuous length steel rod is purchased from this line for the rodding machine, a piece of sewer maintenance equipment. $3,500 is in the 2005 proposed budget.

Account 410 Professional Services -- Legal and consulting services are required to implement the upcoming permit process and any interlocal agreements. A budget of $40,000 is proposed for 2005.

Account 950 Operating Rental and Leases -- The $1,852 increase from 2004 budget of $28,294 to the 2005 budget of $30,146 is due to adjustments in the Fleet M&O cost.

Service Unit 213 -- Stormwater -- Summary

The 2005 proposed budget of $194,382 reflects an increase of $9,384 or 5.07% from the 2004 budget of $184,998 due to increases in 110 Salaries and Wages, 140 Retirement, 200 Personnel Benefits, and 950 Equipment Rental.

DEPT 473 SEWER OPERATING

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 213 DRAINAGE								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$72,768	$79,392	$56,265	70.9	$79,392	$83,079	104.6	104.6
120 OVERTIME	1,120	1,500	1,018	67.9	1,500	1,500	100.0	100.0
130 SPECIAL PAY	1,519	1,100	1,222	111.1	1,600	1,600	145.5	100.0
140 RETIRE / TERM CASHOUT	0	50	0	0.0	50	3,100	200.0	200.0
TOTAL	75,408	82,042	58,506	71.3	82,542	89,279	108.8	108.2
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	20,971	23,453	17,112	73.0	23,453	24,219	103.3	103.3
300 SUPPLIES								
310 OFFICE & OPERATING SUP	0	3,500	1,518	43.4	3,500	3,500	100.0	100.0
320 FUEL CONSUMED	0	6,606	0	0.0	4,629	4,629	70.1	100.0
TOTAL	0	10,106	1,518	15.0	8,129	8,129	80.4	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	0	40,000	0	0.0	25,000	40,000	100.0	160.0
430 TRANSPORTATION / TRAINING	1,451	1,000	667	66.7	1,000	1,000	100.0	100.0
470 PUBLIC UTILITY SERVICES	102	103	74	71.5	103	110	106.5	106.5
490 MISCELLANEOUS	3,527	0	983	0.0	1,500	1,500	0.0	100.0
TOTAL	5,080	41,103	1,724	4.2	27,603	42,610	103.7	154.4
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LEASES	27,236	28,294	23,160	81.9	28,294	30,146	106.5	106.5
TOTAL EXPENDITURES-SRV UNT 213	$128,694	$184,998	$102,019	55.1	$170,021	$194,382	105.1	114.3

Service Unit 215 -- Rudkin Road Pump Station

Through September 2004, total flow at Rudkin Road is up 6.1% from last year. For budget purposes, we project a modest increase for total flow from 2004 to 2005.

PERFORMANCE STATISTICS	2003 Actual	2004 Projected	2005 Estimated Budget
Million Gallons/Yr. Pumped -- Yakima	488	510	510
-- Union Gap	244	267	270
-- Total	732	777	780
Pumping Costs (1)	$84,151	$89,552	$93,381
Cost Per Million Gallons Pumped (1)	115	115	120
Debt Service and Coverage	$6,296	$6,296	$6,296

(1) Costs include O&M totals for SU 215, City service charges and insurance.

EXPLANATORY NARRATIVE

Account 110 Salaries and Wages -- The 2005 budget of $17,336 is $770 or 4.64% more than the 2004 budget of $16,566 due to the estimated general cost-of-living rate increase.

Account 200 Personnel Benefits -- The 2005 budget of $5,224 is $279 or 5.64% higher than the 2004 budget of $4,945 due to increases in State-mandated personnel benefits.

Revenue (See 473 Revenue Chart in general narrative section at beginning.)

Service Unit 215 -- Revenue

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

Service Unit 215 -- Summary

O&M expenditures of $72,571 are proposed for 2005, which represent a $2,125 or 3.01% increase from the 2004 budget level of $70,446. This increase is due to increases in Salaries, Benefits, fuel and energy costs.

DEPT 473 SEWER OPERATING

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 215 RUDKIN ROAD								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$18,470	$16,566	$13,346	80.6	$16,566	$17,336	104.6	104.6
120 OVERTIME	507	1,200	459	38.3	1,200	1,200	100.0	100.0
140 RETIRE / TERM CASHOUT	0	0	0	0.0	0	0	0.0	0.0
TOTAL	18,978	17,766	13,805	77.7	17,766	18,536	104.3	104.3
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	5,273	4,945	4,129	83.5	4,945	5,224	105.6	105.6
300 SUPPLIES								
310 OFFICE & OPERATING SUP	693	2,500	731	29.2	1,500	2,500	100.0	166.7
320 FUEL CONSUMED	1,151	1,095	992	90.6	1,500	1,500	137.0	100.0
TOTAL	1,844	3,595	1,723	47.9	3,000	4,000	111.3	133.3
400 OTHER SERVICES AND CHARGES								
420 COMMUNICATIONS	441	606	73	12.1	606	606	100.0	100.0
470 PUBLIC UTILITY SERVICES	13,661	13,739	9,633	70.1	13,739	14,566	106.0	106.0
480 REPAIRS AND MAINTENANCE	0	500	538	107.6	500	500	100.0	100.0
TOTAL	14,102	14,845	10,245	69.0	14,845	15,673	105.6	105.6
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LEASES	26,864	29,295	22,587	77.1	29,295	29,139	99.5	99.5
TOTAL EXPENDITURES-SRV UNT 215	$67,061	$70,446	$52,489	74.5	$69,851	$72,571	103.0	103.9
340 CHARGES FOR SERVICES	$37,861	$29,576	$22,173	75.0	$29,576	$29,576	100.0	100.0
TOTAL REVENUES - SRV UNT 215	$37,861	$29,576	22,173	75.0	$29,576	$29,576	100.0	100.0

Service Unit 218 - LID -- Revenue (See 473 Revenue Chart in general narrative section at beginning.)

Account 370 Proprietary/Trust Other Revenues -- The 2005 proposed budget anticipates approximately $550,000 in Wastewater Connection Charges. This revenue stream will ultimately be redistributed either to the 476 Fund (Sewer Construction Fund), the 478 Fund (Wastewater Facility Project), or the 485 Fund (Apple Tree Debt Service).

Service Unit 218 -- Summary

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

DEPT 473 SEWER OPERATING

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 218 CAPITAL IMPR								
370 PROP/TRUST OTHER INCOME	$501,160	$402,000	$405,711	100.9	$550,000	$550,000	136.8	100.0
TOTAL REVENUES - SRV UNT 218	$501,160	$402,000	$405,711	100.9	$550,000	$550,000	136.8	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 4.1 billion gallons of sewage will be treated in 2004 and in 2005. The City has received its new National Pollutant Discharge Elimination System (NPDES) Discharge Permit. The permit requires extensive capacity analysis of the Treatment Facility and implementation of a fully delegated Pretreatment Program (see Service Unit 233).

An excess of 2,400 complete laboratory tests are now run in an average month. This number is expected to continue to increase due to mandated increased Pretreatment. (See Service Unit 233.) The laboratory has been accredited to perform most, but not all, metals and organic pollutant analysis in the parts per billion thresholds.

The facility's rated hydraulic capacity under our previous NPDES permit was 22.3 million gallons per day (mgd) based on ammonia removal. Our rated capacity under the new permit is being determined by engineering studies currently underway. During 2004, the average daily flow during the peak month (August) was 13.99 mgd. The highest daily flow was 15.0 mgd on August 22. This is significantly below 1996 when the average day peak month was 18.19 mgd and peak day was 19.52 mgd.

Through September 2004, total flow to the facility is up 1.76% from 2003. We project flow to remain at this level in 2005. During this same time period, Biochemical Oxygen Demand (BOD) has increased 8.29%; and Total Suspended Solids (TSS) has increased 23.15%. (The above amounts do not include loading from Del Monte).

PERFORMANCE STATISTICS	2003 Actual	2004 Projected w/o Del Monte	2005 Projected w/o Del Monte Budget
NEED/DEMAND			
Billion Gallons/Yr. Treated	3.97	4.1	4.1
Laboratory Tests/Month	2,200	2,600	2,800
Preventative Maintenance Tasks	Tasks managed by AIMMS System	Tasks managed by AIMMS System	Tasks managed by AIMMS System

PERFORMANCE STATISTICS	2003 Actual	2004 Amended Budget	2005 Projected Budget
OUTPUT/WORKLOAD			
Billion Gallons/Yr. Treated	3.97	4.1	4.1
Permitted Hydraulic Capacity (Av. day peak month)	22.3	21.5 (1)	21.5 (1)
Average Day Peak Month	13.88	13.99	
% of Permit Capacity	62%	65%	
Peak Day	14.75 on 9/9	15.00 on 8/22	
Lbs. of Organic Pollutants Treated (BOD)	8,513,187	8,500,000	8,500,000
Permitted BOD Loading (Average Day/Max. Month)	32,700	53,400 (1)	53,400 (1)
Actual Load Average Day/Max. Month	(October) 25,777	(April) 28,363	
% Permit Capacity	95%	53%	
Lbs. of Total Suspended Solids (TSS)	6,065,108	6,000,000	6,000,000
Permitted SS Loading (Average Day/Max. Month)	35,000	38,600 (1)	38,600 (1)
Actual Load Average Day/Max. Month	(Oct.) 18,187	(Sept.) 24,464	
% Permit Capacity	52%	63%	
Laboratory Tests/Month	2,200	2,400	2,400
Biosolids (Dry Tons)	1,510	1,600	1,600
IMPACT/PRODUCTIVITY			
Treatment Costs	$3,859573	$3,962,662	$4,108,815
Flow Treated (mg)	3,970	4,100	4,100
Cost Per Million Gallons Treated (2)	$972	$967	$1,002
Total Facility Debt Service (2)	$1,458,465	$2,582,870	$2,577,328

(1) Proposed by 2004 Facility Plan, subject to Ecology ratification.
(2) See Wholesale Rate, Debt Service, and Reserve Contribution Determination.

1¢ of Operations and Maintenance Resources Treats 10.0 gallons of wastewater in 2005.

EXPLANATORY NARRATIVE

Account 110 Salaries and Wages -- The $20,722 or 1.25% increase from 2004 budget of $1,656,751 to 2005 budget of $1,677,473 is due a (-1.0) decrease in FTE's allocated to the service unit which partially offsets the estimated general wage increase.

Account 120 Overtime -- 2005 budget remains at $36,000 reflecting the unavoidable occurrences of overtime coverage, approximately one-half for graveyard shifts the remaining is for coverage during legal holidays.

Account 200 Personnel Benefits -- The $8,405 or 1.68% 2005 budget increase from 2004 budget of $499,310 to $507,715 reflects the (-1.0) FTE adjustment and the general adjustments noted above.

Account 310 Office and Operating Supplies -- The 2005 proposed budget of $150,000 is unchanged from the 2004 budget. Expensive maintenance, repair requirements and operating expenditures will be and are being experienced as the facility ages and additional equipment is installed. A preventative maintenance system has been in place (AIMMS) for several years with the same previous goal of preventing major avoidable equipment failure. Small problems are exposed and are repaired before major trouble occurs. This account is used for the purchase of materials utilized in maintenance repairs and operations such as seals, bearings and small motors, in addition to purchases of paint, oil, grease, etc.

Account 320 Fuel -- 2005 is budgeted at $9,723, the same as the 2004 budget. This account includes diesel fuel for the biosolids handling (front end loader) and transport (trucking) equipment, and fuel oil for the emergency generator and the boilers in case the digester produced gas cannot meet demand during very cold weather. This expense may see some increase as the price paid has increased and our hauling distance related to Biosolids utilization has increased.

Account 3C0 Chemicals -- The chemical budget for 2005 is the same as 2004 budget level at $120,000. These costs include purchases of chlorine (disinfection), sulfur dioxide (dechlorination), sodium hypochlorite and caustic soda (odor control), and polymer (biosolids management). The use of polymer and odor control chemicals has increased due to the inclusion of the Del Monte wastewater into the Treatment Facility. We have found that the addition of Del Monte load has significantly increased our solids and the use of odor control chemicals, while at the same time lowered the efficiency of the dewatering process.

Account 410 Professional Services -- $50,000 is budgeted in this line for 2005, the same as 2004, to provide funds for some laboratory analysis in regard to biosolids management, limited professional consulting services, and legal consultation with regards to permit and water quality regulations. Having funds available for short-term, specific professional assistance have complemented and enhanced efforts in resolving operational, design and mechanical difficulties. General environmental legal analysis is also paid for from this line. This may include regulatory consultation for limited discharge permit issues.

Account 420 Communications -- A budget increase of $1,256 or 7.99% from the 2004 budget of $15,724 in 2004 to 2005 of $16,980 is due to telephone system-wide cost audit, expense reallocation, increased number of phones, and installation of high data throughput "T-1" capability at the Treatment Facility. These costs are budgeted based on figures from the Public Safety Communications and Finance Divisions.

Account 430 Transportation/Training -- See Service Unit 211 description of planned training program. The 2005 budget of $5,704 will accommodate necessary travel expenses of the employees in this work group.

Account 470 Public Utilities Services -- (Power, Water, Landfill) Electricity makes up the major portion of this account. The 2005 proposed budget of $490,761 is up $23,754 or 5.09% from 2004 budget of $467,007, due to added power demand due to increased loadings from Del Monte and an anticipated rate increase. Energy efficiency continues to be critical in the design of new facilities. The refuse line item includes solid waste from plant operations. The landfill line item includes disposal of by products (grit and rags).

Account 480 Repairs and Maintenance -- The 2005 budget of 30,000 is the same as the 2004 budget. This line item pays for costs incurred in machine shops, outside electrical repairs, etc. These types of expenditures are not planned, but generally need to be dealt with immediately, and are part of corrective maintenance activities.

Account 4D0 DOE W/W Discharge Permit Fee -- This line item tracks the City's Wastewater Discharge Fee expenses to Ecology ($16,000/year in 1991). The 2005 budget amount is $57,700, which includes the additional fee for biosolids. Ecology has increased their fees 3% since 2004.

Account 530 State/County Taxes and Assessments -- This line item reflects state excise tax on sewer revenues. The 2005 budget is increased $25,954 or 19.4% from the 2004 budget of $134,046 to $160,000 due to increased revenue. An allocation of this expense is not passed on to our wholesale customers, Union Gap and Terrace Heights.

Account 560 and 570 Residual Equity Transfers -- We have budgeted for no additional equipment in 2005.

Account 950 Interfund OPT Rentals and Leases -- Garage and M&O and replacement are budgeted in this line according to the Fleet Manager's recommendation. 2005 fleet O&M costs have increased $10,136 to $93,527 due to the Fleet Manager's analysis of costs.

Wholesale Rate, Debt Service, and Reserve Contribution Determination:

2005 Wastewater Treatment

Plant Operational Cost for Wholesale Rate Calculation:

Service Unit		2004 Budget	2005 Budget
232 -	Treatment	$3,355,805	$3,449,733
641 -	Insurance (only SU 232 portion)	(43% of $421,876) $181,406	(43% of $464,064) $199,547
642 -	Prior Service	$3,108	$3,108
646 -	City Services	$422,343	$456,427
Total		$3,962,662	$4,108,815

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 2003 actual, projected 2004, and estimated 2005 percent allocations are indicated on the following table.

	2003 Actual Budget	%	2004 Amended Budget	%	2005 Projected Budget	%
Million Gallons Treated (Total)	3,972		4,100		4,100	
Yakima (%)	3,575	90.0%	3,690	90.0%	3,690	90.0%
Union Gap (%)	244	6.1%	250	6.1%	250	6.1%
Terrace Heights (%)	153	3.9%	160	3.9%	160	3.9%
BOD Treated (lbs.) (Incl. D.M.)	9,105,616		9,200,000		9,200,000	
Yakima (%)	8,359,783	91.8%	8,467,848	92.0%	8,470,000	92.1%
Union Gap (%)	524,035	5.8%	522,324	5.7%	500,000	5.4%
Terrace Heights (%)	221,798	2.4%	209,828	2.3%	230,000	2.5%
TSS Treated (lbs.) (Incl. D.M.)	6,106,862		7,000,000		6,500,000	
Yakima (%)	5,390,417	88.3%	6,226,861	89.0%	5,780,000	88.9%
Union Gap (%)	486,337	8.0%	553,812	7.9%	500,000	7.7%
Terrace Heights (%)	230,108	3.7%	219,327	3.1%	220,000	3.4%

Shared Debt Service: ($2,632,131) in 2004

2005	Total	Yakima	Union Gap	Terrace Heights
Allocation, %	100%	87.9%	8.1%	4.0%
Total	$2,632,131	$2,313,643	$213,203	$105,285
Treatment Debt Coverage Cost	$2,203,236	$2,082,236	$81,000	$40,000

Capital Reserve: (Contributions into 472 Fund yearly-$150,000)

	Yakima	Union Gap	Terrace Heights
Allocation, %	87.9%	8.1%	4.0%
Charge, Per Month	$ 10,987.50	$ 1,012.50	$ 500
Total	$131,850	$12,150	$6,000

>>NOTE: The percentages presented are based on contractual allocations.

Service Unit 232 -- Wastewater Treatment -- Summary

The 2005 proposed budget of $3,449,733 represents a $93,928 or 2.79% increase over the 2004 budget of $3,355,805. Factors contributing to the adjustment are the decrease of one FTE (-1.0) that is offset by anticipated salary and benefit increase, taxes on revenue, equipment costs, and power costs associated with treatment of Del Monte wastewater.

DEPT 473 SEWER OPERATING

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SVC UNIT 232 WASTEWATER TRTMNT								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$1,553,255	$1,656,751	$1,170,985	70.7	$1,613,497	$1,677,473	101.3	104.0
120 OVERTIME	33,542	36,000	25,730	71.5	36,000	36,000	100.0	100.0
140 RETIRE / TERM CASHOUT	4,525	0	0	0.0	0	0	0.0	0.0
TOTAL	1,591,322	1,692,751	1,196,715	70.7	1,649,497	1,713,473	101.2	103.9
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	440,306	496,010	336,292	67.8	496,010	504,415	101.7	101.7
2U0 UNIFORMS AND CLEANING	5,701	3,300	2,163	65.6	3,300	3,300	100.0	100.0
TOTAL	446,006	499,310	338,455	67.8	499,310	507,715	101.7	101.7
300 SUPPLIES								
310 OFFICE & OPERATING SUP	153,031	150,000	117,782	78.5	150,000	150,000	100.0	100.0
320 FUEL CONSUMED	9,619	9,723	9,577	98.5	9,723	9,723	100.0	100.0
350 SMALL TOOLS & MIN EQU	13,878	10,000	6,750	67.5	10,000	10,000	100.0	100.0
3C0 CHEMICALS	105,470	120,000	61,816	51.5	120,000	120,000	100.0	100.0
TOTAL	281,999	289,723	195,925	67.6	289,723	289,723	100.0	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	26,611	50,000	26,480	53.0	40,000	50,000	100.0	125.0
420 COMMUNICATIONS	14,506	15,724	5,154	32.8	16,259	16,980	108.0	104.4
430 TRANSPORTATION / TRAINING	691	5,704	2,614	45.8	5,704	5,704	100.0	100.0
440 ADVERTISING	1,318	1,000	0	0.0	1,000	1,000	100.0	100.0
450 OPER RENTALS & LEASES	1,251	1,550	4,021	259.4	5,000	1,550	100.0	31.0
470 PUBLIC UTILITY SERVICES	459,202	467,007	283,953	60.8	467,007	490,761	105.1	105.1
480 REPAIRS AND MAINTENANCE	22,090	30,000	24,251	80.8	30,000	30,000	100.0	100.0
490 MISCELLANEOUS	12,323	19,600	9,804	50.0	21,600	21,600	110.2	100.0
4D0 DOE W/W DISCHARGE PRMT FEE	51,221	56,000	65,960	117.8	56,000	57,700	103.0	103.0
TOTAL	589,214	646,584	422,238	65.3	642,569	675,295	104.4	105.1
500 INTERGOVERNMENTAL SERVICES								
530 STATE/COUNTY TAXES & ASSESS	125,269	134,046	120,790	90.1	160,000	160,000	119.4	100.0
550 INTERFUND SUBSIDIES	39,810	0	0	0.0	0	0	0.0	0.0
TOTAL	165,079	134,046	120,790	90.1	160,000	160,000	119.4	100.0
600 CAPITAL OUTLAYS								
640 MACHINERY AND EQUIPMENT	10,251	10,000	0	0.0	10,000	10,000	100.0	100.0
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LEASES	82,121	83,391	70,330	84.3	83,391	93,527	112.2	112.2
TOTAL EXPENDITURES-SRV UNT 232	$3,165,992	$3,355,805	$2,344,453	69.9	$3,334,491	$3,449,733	102.8	103.5
340 CHARGES FOR SERVICES	$1,376,370	$1,785,029	$996,346	55.8	$1,666,166	$1,666,166	93.3	100.0
360 MISCELLANEOUS REVENUES	0	200	891	445.5	1,000	1,000	500.0	100.0
370 PROP/TRUST OTHER INCOME	78,177	78,200	78,177	100.0	78,200	78,200	100.0	100.0
TOTAL REVENUES - SRV UNT 232	$1,454,548	$1,863,429	$1,075,414	57.7	$1,745,366	$1,745,366	93.7	100.0

Service Unit 233—Pretreatment

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

The objective of the Pretreatment Program is to protect the publicly owned treatment works (POTW) from pollutants discharged by industries that can cause equipment damage, interference of plant processes, or pass through into the receiving waters. Other objectives include improving opportunities to recycle and reclaim wastewater, to protect sludge disposal 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.

Duties of the Pretreatment Program include monitoring, sampling, and inspecting all significant industrial users (SIUs) and minor industrial users (MIUs) discharging to the City's POTW. The City of Yakima recognizes 27 SIUs and approximately 520 MIUs. This is in addition to monitoring and sampling Union Gap and Terrace Heights. Year to date for 2004, the Pretreatment Program performed compliance inspections and sampled all 27 SIUs as required, and has sampled approximately 240 of the MIUs.

Each SIU is regulated through the issuance of a wastewater discharge permit. The City of Yakima is currently managing permits originally issued by Ecology until which time the City can write and issue permits of their own. The Pretreatment Program has issued two wastewater discharge permits for 2004.

The City's Pretreatment Program has initiated a grease program. The program will focus on educating the managers of businesses that introduce fat, oil, and grease (FOG) into the POTW of proper FOG disposal. The program will consist of monitoring the businesses to ensure grease traps or interceptors are being maintained and cleaned on a regular basis.

To ensure that dischargers that violate the City's Sewer Use and Pretreatment Ordinance are brought back into compliance in a consistent and timely manner, the Pretreatment Program implements an Enforcement Response Plan (ERP). The ERP is a guidance document that provides a menu of graduated enforcement options to assist City personnel in deciding on appropriate enforcement actions taken towards industries. Year to date for 2004, the Pretreatment Program submitted 25 warning letters to industries for minor infractions and three Notice of Violations for major infractions of compliancy of the City's Sewer Use and Pretreatment Ordinance.

Account 110 Salaries and Wages -- The $14,670 or 3.86% increase shown in the 2005 budget of $394,203 over the 2004 budget of $379,533 reflects the estimated general wage increase.

Account 200 Personnel Benefits -- The $5,332 or 4.67% increase from the 2004 budget of $114,015 to 2005 budget of $119,347 is due to the estimated general increase in personnel benefits.

Account 410 Professional Services -- The 2005 budget appropriation is $25,000, the same as 2004. This line item includes the budget for legal services utilized during NPDES negotiations, and for individual wastewater agreements with SIUs. Also, much of the laboratory work that historically was sent to outside laboratories is now done in-house. This has decreased costs and turn-around time on most analysis. However, we still must use outside laboratories for the mandatory monthly clean metal tests and Whole Effluent Toxicity (WET) tests we are currently required to perform six times per year. WET test results have been favorable so far this year.

Account 640 Capital Outlay

Item	Cost	Funding Source	Justification
(2) Wastewater Samplers -- Replacement	$7,500	Operating Funds	Additional sampler units to be used by additional staff to fulfill NPDES permit requirements and grease control program.
Total Account 640	$7,500		

Account 950 Interfund OPT Rental and Leases -- Fleet O&M and replacement expenses are budgeted at $4,424 for 2005 an increase of $915 or 26.07% above the 2004 budget of $3,509.

Revenue

Account 340 Charges for Services -- With the 2003 NPDES permit, the City commenced a delegated Pretreatment program. Among many responsibilities, we also obtained the ability to assess permit fees from the businesses under our jurisdiction. In 2004, applicable legislation was adopted allowing the City to bill for the permits we are issuing under the delegated program. Revenue is received from pretreatment program charges to minor (MIUs) and significant industrial users (SIUs), Terrace Heights and Union Gap. Revenue for year-end 2004, estimated at $701,000, is elevated as it includes two years of SIU permit fees in addition to annual MIU and wholesale customer charges. Revenue for 2005 reflects one year's fees for all customers and is estimated at $566,000. Revenue from rates and fees appear to finally be able to support this program as required by law.

Service Unit 233 -- Summary

The 2005 budget of $575,775 is a decrease of $16,738 or 2.83% under the 2004 budget of $592,513. The decrease is mainly due removal of a major ($40,000) equipment purchase budgeted in 2004 offset by general increases in labor and benefits.

DEPT 473 SEWER OPERATING

SVC UNIT 233 WASTEWATER PRETRT EXPENSE	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$289,532	$379,533	$242,859	64.0	$379,533	$394,203	103.9	103.9
120 OVERTIME	820	1,500	689	45.9	1,500	1,500	100.0	100.0
140 RETIRE / TERM CASHOUT	301	0	0	0.0	0	0	0.0	0.0
TOTAL	290,654	381,033	243,547	63.9	381,033	395,703	103.8	103.8
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	99,921	114,015	74,885	65.7	114,015	119,347	104.7	104.7
2U0 UNIFORMS AND CLEANING	541	500	284	56.8	500	500	100.0	100.0
TOTAL	100,462	114,515	75,168	65.6	114,515	119,847	104.7	104.7
300 SUPPLIES								
310 OFFICE & OPERATING SUP	8,146	5,500	2,014	36.6	5,500	5,500	100.0	100.0
320 FUEL CONSUMED	2,969	4,282	2,610	61.0	3,000	3,000	70.1	100.0
350 SMALL TOOLS & MIN EQU	0	250	0	0.0	250	250	100.0	100.0
3C0 CHEMICALS	0	250	0	0.0	250	250	100.0	100.0
TOTAL	11,115	10,282	4,624	45.0	9,000	9,000	87.5	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	31,325	25,000	14,789	59.2	25,000	25,000	100.0	100.0
420 COMMUNICATIONS	2,417	1,206	1,155	95.8	2,538	2,850	236.3	112.3
430 TRANSPORTATION / TRAINING	224	1,000	386	38.6	600	1,000	100.0	166.7
440 ADVERTISING	270	1,200	627	52.2	1,200	1,200	100.0	100.0
480 REPAIRS AND MAINTENANCE	178	750	0	0.0	250	750	100.0	300.0
490 MISCELLANEOUS	1,464	2,000	836	41.8	1,500	2,000	100.0	133.3
TOTAL	35,878	31,156	17,792	57.1	31,088	32,800	105.3	105.5
500 INTERGOVERNMENTAL SERVICES								
530 STATE/COUNTY TAXES & ASSESS	3,479	4,517	4,597	101.8	6,500	6,500	143.9	100.0
550 INTERFUND SUBSIDIES	0	40,000	0	0.0	40,000	0	0.0	0.0
TOTAL	3,479	44,517	4,597	10.3	46,500	6,500	14.6	14.0
600 CAPITAL OUTLAYS								
640 MACHINERY AND EQUIPMENT	0	7,500	8,348	111.3	8,500	7,500	100.0	88.2
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LEASES	3,311	3,509	2,766	78.8	3,509	4,424	126.1	126.1
TOTAL EXPENDITURES-SRV UNT 233	$444,900	$592,513	$356,843	60.2	$594,146	$575,775	97.2	96.9
320 LICENSES AND PERMITS	$724	$2,000	$285,772	288.6	$301,000	$166,000	300.0	55.1
340 CHARGES FOR SERVICES	311,594	299,267	328,246	109.7	400,000	400,000	133.7	100.0
TOTAL REVENUES - SRV UNT 233	$312,319	$301,267	$614,018	203.8	$701,000	$566,000	187.9	80.7

Service Unit 641 -- Insurance -- The City became self-insured in 1986. Wastewater's allocation for the 2004 budget was $421,876. The 2005 budget has been increased to $464,0674 a 10% increase per Finance review and recommendation. Wastewater current allocation of insurance is spread among the Services Units per:

Service Unit	Percent	Amount
211	49.0%	$227,391
213	5.5%	25,524
215	2.0%	9,281
232	43.0%	199,547
233	0.5%	2,321
		$464,064

This contribution to the Risk Management Fund will continue to be adjusted in the future to more accurately reflect the City's past years' actual claims experience and potential for major future losses. One of the City's most frequent claims is sewer back-ups. The Pretreatment Program for grease (FOG) reduction will soon be implemented and is anticipated to reduce backups and claims. A Geographic Information System map has been created showing years worth of sewer back-up incidence in the City's sewer system. It is reviewed by staff to determine where preventative maintenance activities are best engaged. This process is further explained under Service Unit 211.

DEPT 473 SEWER OPERATING

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 641 INS & BONDS EXPENSE								
900 INTERFUND PAYMENT FOR SVCS								
960 INTERFUND INSURANCE SVCS	$421,250	$421,876	$421,876	100.0	$421,876	$464,064	110.0	110.0
TOTAL EXPENDITURES - S U 641	$421,250	$421,876	$421,876	100.0	$421,876	$464,064	110.0	110.0

Service Unit 645 -- Interfund Distribution -- The following table details the changes that have occurred in this account from 2003 through the proposed 2005 budget. This table includes Public Works Trust Fund and State Revolving Fund Loan activity under "Debt Service."

	Actual 2003	Year-End Budget 2004	Proposed Budget 2005
Debt Service [1]	$1,617,303	$2,960,513	$2,943,939
Operating Transfer to Capital (478)	1,640,000	200,000	0
Connection Charge Transfer to (478)	231,908	150,000	150,000
Operating Transfer to Capital (476)	1,100,000	1,200,000	2,100,000
Connection Charge Transfer to (476)	231,908	350,000	350,000
Terrace Heights/Union Gap Debt Coverage Contributions* (478)	117,258	124,348	124,348
Sewer Treatment Plant Reserve (472)	131,850	131,850	131,850
Total	$5,070,227	$5,116,711	$5,800,137

(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 232 narrative) are transferred to the 478 Fund for Treatment Facility improvements -- thus the expenditure is shown here.

DEPT 473 SEWER OPERATING

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 645 INTERFUND DISTR								
EXPENSE								
500 INTERGOVERNMENTAL SERVICES								
550 INTERFUND SUBSIDIES	$3,809,441	$4,006,078	$3,864,884	96.5	$3,814,883	$4,503,713	112.4	118.1
560 INTERFUND TRANSFERS	42,516	42,516	42,516	100.0	42,516	42,516	100.0	100.0
5C0 CON CHARGE TRANSFERS	463,816	352,000	0	0.0	500,000	500,000	142.0	100.0
5T0 DEBT COV TRF TERRACE HTS	37,722	40,100	33,455	83.4	40,100	40,100	100.0	100.0
5U0 DEBT COV TRF UNION GAP	79,536	84,248	70,878	84.1	84,248	84,248	100.0	100.0
TOTAL	4,433,031	4,524,942	4,011,733	88.7	4,481,747	5,170,577	114.3	115.4
700 DEBT SERVICE - PRINCIPAL								
780 INTERGOVERNMENTAL LOANS	577,087	577,474	577,087	99.9	577,474	577,474	100.0	100.0
800 DEBT SERVICE - INTEREST								
830 DEBT SVC-EXT LTD INTEREST	60,110	64,492	28,745	44.6	57,490	52,086	80.8	90.6
TOTAL EXPENDITURES-SRV UNT 645	$5,070,227	$5,166,908	$4,617,564	89.4	$5,116,711	$5,800,137	112.3	113.4
380 NON REVENUES	$32,000	$32,000	$32,939	102.9	$32,900	$32,939	102.9	100.1
TOTAL REVENUES - SRV UNT 645	$32,000	$32,000	$32,939	102.9	$32,900	$32,939	102.9	100.1

Service Unit 646 -- Interfund Payments

Account 540 Interfund Taxes and Assessments -- In conformance with City ordinance, the Utility Tax rate charged to retail accounts within the City's sewer service area is 14%. Municipal wholesale accounts and revenue received as "debt coverage" cannot be assessed a utility tax on Treatment O&M charges. The following table outlines activity in this budget account from 2003.

	Actual 2003	Budget 2004	Projected 2004	Estimated 2005
Utility Tax	$1,569,585	$1,589,145	$1,734,923	$1,689,240
Total 473 Revenue	$12,789,395	$13,867,610	$14,962,419	$14,631,581
Tax as % of Revenue	12.3%	11.5%	11.6%	11.5%

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

	Actual 2003	Budget 2004	Projected 2004	Proposed 2005
City Services	$574,056	$627,553	$627,553	$678,197
Customer Services	305,595	334,100	325,864	347,344
Total	$879,651	$961,653	$953,417	$1,025,541

Service Unit 646 -- Summary

The 2005 proposed 646 expenditure budget of $2,714,781 reflects a $163,983 or 6.42% increase over the 2004 budget of $2,550,798.

DEPT 473 SEWER OPERATING

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 646 INTERFUND PYMTS								
EXPENSE								
500 INTERGOVERNMENTAL SERVICES								
540 INTERFUND TAXES & ASSESS	$1,569,585	$1,589,145	$1,327,913	83.6	$1,734,923	$1,689,240	106.3	97.4
900 INTERFUND PAYMENT FOR SRVS								
990 INTERFUND-ADMIN CHARGE	879,651	961,653	714,412	74.3	953,417	1,025,541	106.6	107.6
TOTAL EXPENDITURES-SRV UNT 646	$2,449,236	$2,550,798	$2,042,325	80.1	$2,688,340	$2,714,781	106.4	101.0
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$1,633,318	$0	0.0	$1,917,324	$2,835,942	173.6	147.9
360 MISCELLANEOUS REVENUES	37,002	(27,700)	9,164	33.1	27,700	27,700	100.0	100.0
TOTAL REVENUES - SRV UNIT 699	$37,002	($1,661,018)	$9,164	0.6	$1,945,024	$2,863,642	172.4	147.2

CITY OF YAKIMA
CITY MANAGEMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: City Management **ASSISTANT CITY MANAGER: Glen K. Rice**

DIVISION: Wastewater Capital Reserves -- 472 **MANAGER: Doug Mayo**

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

Wastewater Capital Reserves -- 472

2004 year-end balance is estimated at $513,054. 2005 revenues are estimated at $152,000, consisting of interest and contributions from Yakima, Union Gap, and Terrace Heights. Estimated expenditures for 2005 are $100,000. This consists of an unassigned appropriation of $100,000 for contingency use. 2005 year-end balance is estimated to be $565,054, an increase of $52,000 from the 2004 year-end balance.

Expenditures

Account 480 Repair and Maintenance -- The 2005 budget of $100,000 is contingency for major facility repairs, industrial coating, or minor equipment replacement.

Revenue

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

Account 390 Other Revenue Sources -- The 2005 revenue of $131,850 is the City of Yakima's share to the yearly fund contribution of $150,000.

Fund 472 -- Summary

The 2005 proposed expenditure budget of $100,000 consists of an unassigned appropriation of $100,000 for repairs, capital rehabilitation or other special projects. The expenditures from this fund are intended to maintain existing treatment capabilities, not for capacity expansion.

The annual revenue to this fund is made up of contributions by Yakima, Union Gap and Terrace Heights totaling $150,000, and $2,000 interest on investments; a grand total revenue of $152,000. By year-end, the 2005 fund balance is estimated to be $565,054.

DEPT 472 WASTEWTR FAC CAP RES

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
218 CAPITAL IMPROVEMENT	$47,830	$100,000	$55,669	55.7	$100,000	$100,000	100.0	100.0
REV SUMMARY BY SERVICE UNIT								
238 CAPITAL IMPROVEMENT	18,650	18,150	13,613	75.0	18,150	18,150	100.0	100.0
645 INTERFUND DISTRIBUTION	131,850	131,850	131,850	100.0	131,850	131,850	100.0	100.0
699 GENERAL REVENUES	738	412,869	4,902	1.2	463,054	515,054	124.7	111.2
TOTAL REVENUES	$151,238	$562,869	$150,365	26.71	$613,054	$665,054	118.2	108.5
SERVICE UNIT 218 CAPITAL IMPR								
EXPENSE								
400 OTHER SERVICES AND CHARGES								
480 REPAIRS AND MAINTENANCE	$39,440	$100,000	$55,669	55.7	$100,000	$100,000	100.0	100.0
600 CAPITAL OUTLAYS								
650 CONSTRUCTION PROJECTS	8,390	0	0	0.0	0	0	0.0	0.0
TOTAL EXPENDITURES-SRV UNT 218	47,830	100,000	55,669	55.7	100,000	100,000	100.0	100.0
SERVICE UNIT 238 CAPITAL IMPR								
340 CHARGES FOR SERVICES	18,650	18,150	13,613	75.0	18,150	18,150	100.0	100.0
TOTAL REVENUES - SRV UNT 238	$18,650	$18,150	$13,613	75.0	$18,150	$18,150	100.0	100.0
SERVICE UNIT 645 INTERFUND DISTR								
390 OTHER FINANCING SRCS	$131,850	$131,850	$131,850	100.0	$131,850	$131,850	100.0	100.0
TOTAL REVENUES - SRV UNT 645	$131,850	$131,850	$131,850	100.0	$131,850	$131,850	100.0	100.0
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$410,869	$0	0.0	$462,277	$513,054	124.9	111.0
360 MISCELLANEOUS REVENUES	738	2,000	4,902	245.1	777	2,000	100.0	257.4
TOTAL REVENUES - SRV UNIT 699	$738	$412,869	$4,902	1.2	$463,054	$515,054	124.7	111.2

CITY OF YAKIMA
CITY MANAGEMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: City Management **ASSISTANT CITY MANAGER: Glenn K. Rice**

DIVISION: Wastewater Collection System Project Fund -- 476 **MANAGER: Doug Mayo**

DEFINITION -- The 476 Fund was established to provide resources for Wastewater System planning and collection system capital improvements. These efforts consist of capital projects to reduce or eliminate inflow 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.

Wastewater Collection System Project Fund -- 476

With the conclusion of the recent litigation, resources are finally available to be directed to the capital funds for much needed studies, improvements, and expansions within our service area. Transfers from the Operating Fund into this (476) fund are significantly increased for 2005.

2004 year-end balance is estimated to be $1,670,118. 2005 revenues are estimated at $2,730,001. Estimated expenditures for 2005 are $2,985,000. 2005 year-end balance is estimated at $1,415,119, a reduction of $254,999 from year-end 2004 levels.

Expenditures

Account 410 Professional Services -- The 2005 professional services budget of $375,000 is for: 1) Project 1819 -- Update of Wastewater Cost of Service and Connection Charge Studies ($5,000); 2) Project 1911 -- Sewer System Evaluation Study SSES ($250,000); and 3) Project 2094 -- Utility Service System ($120,000 – See budgeted policy issue under Finance section). This project is the initial stage of a much needed modernization and consolidation to the City's ability to track wastewater permits, connections, and accounts.

Account 600 Capital Outlays -- The 2005 construction budget of $2,610,000 consists of the following: Continuation of manhole rehabilitation and root control (Projects 1838 and 1839 -- $35,000); Initiation of the River Road Interceptor (Project 1944 -- $50,000); litigation related to the Union Gap repair (Project 1961 -- $50,000); continued litigation related to

the Beech Street Lift Station (Project 1962 -- $5,000); three projects in conjunction with the Washington Avenue Rehabilitation (Project 2082 - $550,000, Project 2088 - $510,000, Project 2089 - $360,000); Initiation of the Speedway Interceptor (Project 2087 - $500,000); Participation in two Local Improvement Districts(Projects 2092 and 2093 - $75,000 each); potential LID participation ($150,000); and $250,000 unobligated appropriation for interceptor/collector construction or other unanticipated urgent system need.

Recent development pressure in the northwest urban area has brought Ecology, Yakima Health District, County Planning, and City representatives together to consider the consequences of complying with the 1984 DOE order restricting septic tank installations. Full compliance with this order will eventually bring significant demand for sewer trunkage and LID participation to the City. It is apparent that total system costs for septic tank systems versus municipal sewer may be comparable over the long term.

Through enactment and timely updates of the Wastewater Connection Charge, the City will be better positioned to financially assist the development of community and homeowners with the extensions required to service the new and existing neighborhoods.

Revenue

Account 390 Other Financing Sources -- The 476 Fund will have a 2004 year-end balance of $1,670,118. Revenues for 2005 include a $2,100,000 transfer from Sewer Operating Fund (473); $250,000 Public Works Trust Fund loan from the Department of Community Development (Project 1944 - River Road); estimated $30,000 in interest; and $350,000 from the Wastewater Connection Charge (WCC). The WCC is divided between 476 Fund, 478 Fund, and Apple Tree Bond Fund. However, for 2005, the majority of the WCC revenue is being transferred to this (476) fund. The Apple Tree Bond Covenants require that a portion of revenue collected as connection charges for parcels within the Ahtanum subbasin (Apple Tree Development) will be transferred to them as reimbursement for the construction bond they purchased.

Fund 476 will have an estimated 2005 year-end balance of $1,415,119.

DEPT 476 SEWER CONSTRUCTION

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
218 CAPITAL IMPROVEMENT	$1,949,703	$1,369,567	$594,402	43.4	$1,355,000	$2,985,000	218.0	220.3
REV SUMMARY BY SERVICE UNIT								
218 CAPITAL IMPROVEMENT	2,504,908	1,083,001	1,300,000	120.0	1,623,313	2,700,001	249.3	166.3
699 GENERAL REVENUES	24,193	1,207,508	5,625	0.5	1,401,805	1,700,118	140.8	121.3
TOTAL REVENUES	$2,529,101	$2,290,509	$1,305,625	57.0	$3,025,118	$4,400,119	192.1	145.5

DEPT 476 SEWER CONSTRUCTION

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 218 CAPITAL IMPR								
EXPENSE								
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	$79,679	$210,000	$148,045	70.5	$210,000	$375,000	178.6	178.6
600 CAPITAL OUTLAYS								
630 IMP OTHER THAN BLDGS	32,538	52,462	17,741	33.8	50,000	150,000	285.9	300.0
650 CONSTRUCTION PROJECTS	1,837,485	1,107,105	428,616	38.7	1,095,000	2,460,000	222.2	224.7
TOTAL	1,870,023	1,159,567	446,357	38.5	1,145,000	2,610,000	225.1	227.9
TOTAL EXPENDITURES-SRV UNT 218	$1,949,703	$1,369,567	$594,402	43.4	$1,355,000	$2,985,000	218.0	220.3
370 PROP/TRUST OTHER INCOME	$0	$1	$0	0.0	$1	$1	100.0	100.0
390 OTHER FINANCING SRCS	2,504,908	1,083,000	1,300,000	120.0	1,623,312	2,700,000	249.3	166.3
TOTAL REVENUES - SRV UNT 218	$2,504,908	$1,083,001	$1,300,000	120.0	$1,623,313	$2,700,001	249.3	166.3
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$1,177,508	$0	0.0	$1,391,805	$1,670,118	141.8	120.0
360 MISCELLANEOUS REVENUES	24,193	30,000	5,625	18.7	10,000	30,000	100.0	300.0
TOTAL REVENUES - SRV UNIT 699	$24,193	$1,207,508	$5,625	0.5	$1,401,805	$1,700,118	140.8	121.3

CITY OF YAKIMA
CITY MANAGEMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: City Management **ASSISTANT CITY MANAGER: Glenn K. Rice**

DIVISION: Wastewater -- Wastewater Facilities Project Fund -- 478 **MANAGER: Doug Mayo**

DEFINITION -- The Yakima Wastewater Facilities Project Fund was created for deposits of moneys for and the payment of costs of the planning, installation, rehabilitation, expansion and modification of the Wastewater Treatment Facility and the Rudkin Road Lift Station.

Wastewater Facilities Project Fund -- 478

This fund channels resources for mandated treatment work, expansion and rehabilitation outlined in the Facilities Plan, Biosolids Management Plan, and other planning documents. The 2005 budget includes significant expenditures for the first phase of mandated facility rehabilitations, and professional services related to monitoring and mitigation of other construction in the vicinity of the Treatment Facility. As discussed in the narrative for the 473 Fund, the recently concluded litigation had significant impact on this (478) fund during the last months of 2003 and for years to come. The bond proceeds of $17 million plus was deposited into this fund. Immediately, $7.0 million was transferred for settlement of the litigation. Another $1.4 million plus interest was transferred to repay an internal loan, which financed the trickling filter modifications. Therefore, the 2004 year-end balance is estimated to be $9,217,618. 2005 revenues are estimated at only $359,919 as Operating transfers are directed to Fund 476. Estimated expenditures for 2005 are $7,725,000. 2005 year-end balance is estimated at $1,852,537 that will be utilized to continue the facility's capital program.

Revenue

Account 340 Charges for Services -- Capital Cost Recovery Charge (CCRC) revenues are reflected in this line. The 2005 estimate is only $5,000 because the Wastewater Connection Charge (WCC) Program replaced the program so CCRC revenues are slowly disappearing. WCC revenue goes directly into the 473 Fund, and is then transferred to either the 476 or 478 Fund.

Account 360 Miscellaneous Revenue -- Due to the large reserve, interest revenues of $85,000 are estimated for 2005.

Account 390 Other Financing Sources -- The 2005 estimate of $269,919 consists of debt coverage participation ($81,309 from Union Gap and $38,610 from Terrace Heights); connection charge transfers ($150,000). Transfers from the Operating Fund (473) were dropped to zero ($0.00) for 2005.

Expenditures

Account 410 Professional Services -- The 2005 budget of $225,000 is for: 1) Services related to the SR-24 Bridge monitoring plan (Project 1979 -- $100,000); Services related to obtaining reimbursements for bond payments from Terrace Heights and Union Gap (Project 2072 - $50,000); Services related to the Counties Floodplain management Plan (Project 2101 - $50,000); and 2) Unobligated ($25,000).

Account 650 Construction Projects -- The 2005 expenditure budget is presently set at $7,500,000 (Project - 2055) for pre-design, design and initial construction of capital improvements mandated by our new NPDES permit requirements.

Fund 478 - Summary

At long last, the majority of the capital budget is for actual construction of facility improvements. Projected revenue for 2005 is $359,919 derived from CCRC, WCC, contract and investment interest, and Terrace Heights/Union Gap local share of cash toward capital projects. The 2004 year-end cash balance is $9,217,618. This is expected to be reduced by $7,365,081 by the end of 2005, yielding a final balance of $1,852,537.

DEPT 478 WASTEWATER FACILITY PROJECT

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
238 CAPITAL IMPROVEMENT	$10,314,335	$3,625,000	$647,607	17.9	$1,479,474	$7,725,000	213.1	522.1
REV SUMMARY BY SERVICE UNIT								
218 CAPITAL IMPROVEMENT	8,667	5,000	1,611	32.2	5,000	5,000	100.0	100.0
238 CAPITAL IMPROVEMENT	19,108,647	1,095,919	304,333	27.8	469,919	269,919	24.6	57.4
699 GENERAL REVENUES	6,646	7,423,377	63,020	0.8	10,222,173	9,302,618	125.3	91.0
TOTAL REVENUES	$19,123,959	$8,524,296	$368,964	4.3	$10,697,092	$9,577,537	112.4	89.5

DEPT 478 WASTEWATER FAC PROJ

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 218 CAPITAL IMPR								
340 CHARGES FOR SERVICES	$7,866	$5,000	$1,068	21.4	$5,000	$5,000	100.0	100.0
370 PROP/TRUST OTHER INCOME	801	0	542	0.0	0	0	0.0	0.0
TOTAL REVENUES - SRV UNT 218	$8,667	$5,000	$1,611	32.2	$5,000	$5,000	100.0	100.0
SERVICE UNIT 238 CAPITAL IMPR								
EXPENSE								
400 OTHER SERVICES AND CHRGS								
410 PROFESSIONAL SERVICES	$1,350,260	$563,000	$359,609	63.9	$513,000	$225,000	40.0	43.9
490 MISCELLANEOUS	7,000,000	0	0	0.0	0	0	0.0	0.0
TOTAL	8,350,260	563,000	359,609	63.9	513,000	225,000	40.0	43.9
600 CAPITAL OUTLAYS								
650 CONSTRUCTION PROJECTS	443,711	3,062,000	287,998	9.4	966,474	7,500,000	244.9	776.0
700 DEBT SERVICE - PRINCIPAL								
790 DEBT SERV-LID ASSESSMT-PRIN	1,420,000	0	0	0.0	0	0	0.0	0.0
800 DEBT SERVICE - INTEREST								
820 DEBT SVC-INT-INTERFND DBT	100,364	0	0	0.0	0	0	0.0	0.0
TOTAL EXPENDITURES-SRV UNT 238	$10,314,335	$3,625,000	$647,607	17.9	$1,479,474	$7,725,000	213.1	522.1
360 MISCELLANEOUS REVENUES	$101,585	$0	$0	0.0	$0	$0	0.0	0.0
390 OTHER FINANCING SRCS	19,007,062	1,095,919	304,333	27.8	469,919	269,919	24.6	57.4
TOTAL REVENUES - SRV UNT 238	$19,108,647	$1,095,919	$304,333	27.8	$469,919	$269,919	24.6	57.4
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$7,413,377	$0	0.0	$10,117,173	$9,217,618	124.3	91.1
360 MISCELLANEOUS REVENUES	6,646	10,000	63,020	630.2	105,000	85,000	850.0	81.0
TOTAL REVENUES - SRV UNIT 699	$6,646	$7,423,377	$63,020	0.8	$10,222,173	$9,302,618	125.3	91.0

CITY OF YAKIMA
CITY MANAGEMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: City Management **ASSISTANT CITY MANAGER: Glenn K. Rice**

DIVISION: Water -- 474 **MANAGER: Dave Brown**

DEFINITION -- The Water/Irrigation Division is responsible for the delivery of a safe, clean, potable water supply in sufficient quantity to meet domestic, commercial, industrial, irrigation, and fire fighting requirements. Water production varies from 9.5 to 24 million gallons per day, consumed through approximately 19,000 service installations. The water supply is from the Naches River to the Naches River Water Treatment Plant located near Rowe Hill, with emergency back-up capabilities provided by three wells.

Modifications to the Naches River Water Treatment chemical feed, rapid mix and the filter pipe gallery began in the fall of 2003. This project is funded by a 0.5% interest rate Public Works Trust Fund loan for $2,694,500, a 0.5% interest rate Drinking Water State Revolving Fund loan for $1,088,000, transfers from the operating fund to the CIP fund and CIP reserves. These modifications include:

- New chemical feed building.
- Containment for chemical storage.
- New chemical feed pumps and controls.
- Changing from gas chlorine disinfection to on-site generated sodium hypochlorite (bleach).
- Changing from a mechanical rapid mix to a pumped rapid mix.
- Replacing the piping in the filter pipe gallery.
- Reconfiguring to filter-to-waste piping, valves and controls.
- Replacing the gas chlorine disinfection at the wells with a calcium hypochlorite feed system.
- Rerouting of the filter wastewater recycle return point.
- Replacing the filter media and the filter underdrain system.

These modifications insure compliance with the Safe Drinking Water Act and insure that Yakima has safe and adequate water for it's citizens. This project is scheduled for completion in March 2005.

There are several issues on the immediate horizon that could have significant impacts on the Water Division's funds. Some of the more significant issues are the Safe Drinking Water Act, Clean Water Act, Endangered Species Act (ESA) and State Salmon Recovery Programs.

In cooperation with the Finance Department, Information Systems, Wastewater and Refuse a City staff committee has been formed to review current utility billing, develop a procedures manual for the current utility billing, and determine the needs for and implementation of a new customer service system.

The salary accounts in this division includes an estimated wage increase for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). The personnel benefit accounts include rate increases for medical and dental insurance of 5%, and PERS retirement contributions of 87%, along with the normal roll-ups related to base wage adjustments; while industrial insurance rates were reduced by 10% and employee cash - outs of about $175,000. Four long time employees will be retiring in 2005, Mel Young, Water Treatment Plant supervisor, George Dibble, Water Treatment Plant Chief Operator, Will Monroe, Water Devise Technician, and Ron Gilpin, Waterworks Crew Leader.

Water Operating Fund Summary:

The 2004 year-end balance is estimated at $1,997,351. The 2005 revenues are projected at $5,534,950. Estimated expenditure for 2005 is $5,981,869. The cash dependency on beginning cash reserve is $446,919.

The service units in this division are:

Service Unit 122 -- Fire Suppression
Service Unit 129 -- Fire Suppression Administration
Service Unit 341 -- Potable Water Distribution
Service Unit 343 -- Potable Water Supply
Service Unit 348 -- Capital Construction Administration
Service Unit 349 -- Potable Water Administration
Service Unit 641 -- Insurance and Bonds
Service Unit 642 -- Prior Pensions
Service Unit 645 -- Interfund Distributions
Service Unit 646 -- Interfund Payments

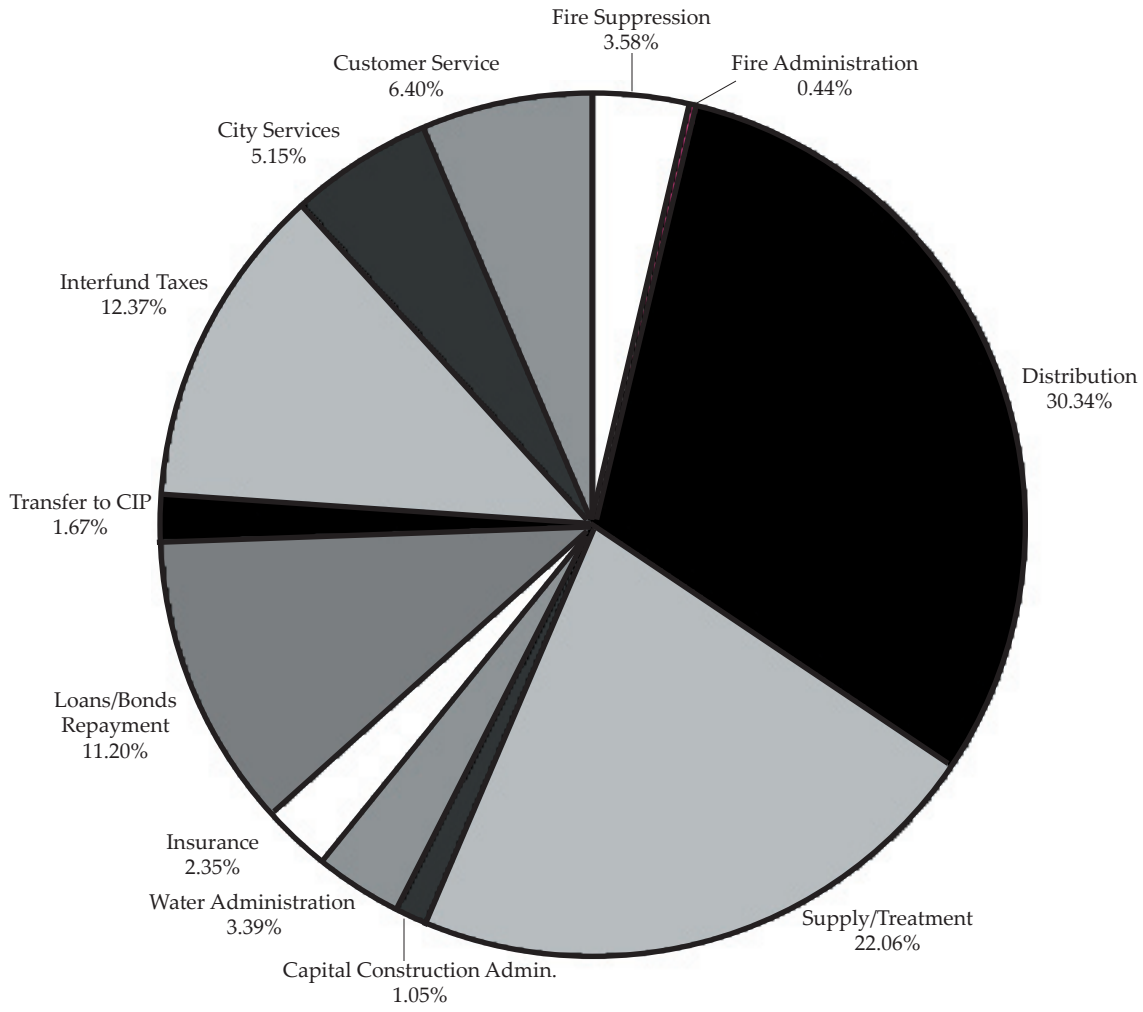
AUTHORIZED PERSONNEL	2003 Actual	2004 Amended Budget	2005 Proposed Budget
City Engineer	.08	.08	.08
Development Engineer	.20	.20	.40 (1)
Water/Irrigation Engineer	.75	.75	.75
Water and Irrigation Manager	.75	.75	.75
Permit Technician	.25	.25	.35 (1)
Water Distribution Supervisor	1.00	1.00	1.00
Engineering Office Assistant	.08	.08	.08
Utilities Locator	.40	.40	.40
Water/Irrigation Administrative Specialist	1.00	1.00	1.00
Economic & Communications Specialist	.05	.05	.05
Waterworks Device Technician	2.00	2.00	2.00
Water Treatment Plant Chief Operator	6.00	6.00	6.00
Water Treatment Plant Supervisor	1.00	1.00	1.00
Water Quality Specialist	1.00	1.00	1.00
Senior Engineer	.08	.08	.08
Storekeeper	.75	.75	.75
Waterworks Drafting/Service Representative	1.00	1.00	1.00
Waterworks Specialist I (.42 Temporary)	1.42	1.42	1.42
Waterworks Specialist II	8.00	8.00	8.00
Water Distribution Crew Leader	3.00	3.00	3.00
Waterworks Laborer Helper (Temporary)	.75	1.00 (2)	1.25 (3)
Engineering Contracts Specialist	.20	.20	.20
Construction Inspector	.11	.11	.11
Engineering Utility Specialist	.30	.30	0.0 (1)
Total Personnel	30.17	30.42	30.67

(1) Eliminated Engineering Utility Specialist, split between Permit Technician and Development Engineer

(2) Additional 25% temporary position for hydrant testing crew to test hydrants for 2004.

(3) Additional 25% temporary position for hydrant testing crew to test hydrants for 2005.

Water Operating Fund
$5,981,869 - Total 2005 Expenditure



Description	Amount	%
Fire Suppression	$214,795.00	3.58%
Fire Administration	26,087.00	0.44%
Potable Water Distribution	1,814,679.00	30.34%
Potable Water Supply/Treatment	1,319,435.00	22.06%
Capital Construction Adm	62,779.00	1.05%
Potable Water Admin.	202,764.00	3.39%
Insurance	140,404.00	2.35%
Loans/Bonds Repayment	670,024.00	11.20%
Transfer to CIP	100,000.00	1.67%
Interfund Taxes	740,000.00	12.37%
City Services	308,322.00	5.15%
Customer Service	382,580.00	6.40%
Total	**$5,981,869.00**	**100.00%**

EXPLANATORY NARRATIVE

474 Water Fund

Revenue

Revenue for the 474 Water Fund is from:

Sale of Materials –- Meters and meter sets, water main taps and materials sold to other divisions and developers.

Water From Hydrants – -Water sold through hydrant meters.

Water Operating Revenue –- Water sold through water meters.

Personnel Services – -Labor income for installing meters, taps and hydrants.

Interest –- Interest earned from investments and contracts.

New Services –- New water services sold.

Domestic Connection Charge –- Connection fees.

Base Irrigation Charge –- Connection fees when using domestic water for irrigation.

Distribution Connection Charge –- Connection fees for connecting to the distribution system.

Total Revenues for the 474 Water Fund -- The budget for 2005 is $5,534,950, down from the 2004 year-end estimate of $5, 559,361, a decrease of $24,411. The decrease is mainly due to a decline in connection fees. The revenue does not reflect an anticipated rate adjustment needed in 2005.

Expenditures for 474 Water Fund

Service Unit 122 -- Fire Suppression

The 2005 proposed expenditures in this service unit are for the installation of new fire hydrants, replacement of existing fire hydrants, and the maintenance, testing and repair of fire hydrants.

PERFORMANCE STATISTICS	2003 Actual	2004 Amended Budget	2005 Projected Budget
NEED/DEMAND			
Existing Fire Hydrants	2,740	2,750	2,760
OUTPUT/WORKLOAD			
Paint Fire Hydrants	655	400	400
Test Fire Hydrants	2,740	2,750	2,760
Testing Nob Hill Water Association Fire Hydrants within City Limits	574	599	605
Repair Fire Hydrants	65	65	50
Replace Fire Hydrants	26	20	20
Install New Fire Hydrants	10	14	10
IMPACT/PRODUCTIVITY			
Cost Per Hydrant Painted	$12.75	$13	$13
Cost Per Hydrant Repairs	235	240	267
Cost Per Hydrant Replaced	1,645	1,650	1,840
Cost Per Hydrant Installed	$3,055	$3,065	$3,417

Expenditures

Account 110 Salaries and Wages -- The budget for 2005 is $119,822, up from the 2004 year-end estimate of $107,040, an increase of $12,782 or 11.94%. An additional 25% hydrant testing crew member has been added to this service unit to test fire hydrants. Annual testing of fire hydrants is required to meet requirements for the Fire Ratings Bureau.

Account 120 Overtime -- The budget for 2005 is $1,200, the same as the 2004 year-end estimate. This line item reflects the responses of staff to general alarm fires and hydrant repairs made during off-duty hours.

Account 130 Special Pay -- The budget for 2005 is $825, the same as the 2004 year-end estimate. This account is for expenditures for personnel on stand-by that respond to general alarm fires, emergency fire hydrant breaks and/or repairs.

Account 140 Retirement Cashout -- The budget for 2005 is $1,000. Ron Gilpin, Waterworks Crew Leader is scheduled to retire in 2005. This service unit has 20% of the salary for this position.

Account 200 Personnel Benefits -- The budget for 2005 is $37,447, and reflects an increase of $4,714 or 14.4% from the 2004 year-end estimate of $32,733. The personnel benefit accounts include rate increases for medical and dental insurance of 5%, and PERS retirement contributions of 87%, along with the normal roll-ups related to base wage adjustments; while industrial insurance rates were reduced by 10%

Account 310 Office and Operating Supplies -- The budget for 2005 is $50,000, and reflects an increase of $6,000 or 13.63% from the 2004 year-end estimate of $44,000. The increase

is due to the rising cost of fire hydrants and repair materials. New fire hydrants, replacement fire hydrants and materials for maintenance and repair of fire hydrants are purchased from this account.

Account 480 Repair and Maintenance — The budget for 2005 is $4,500, the same as the 2004 year-end estimate. This account is to pay expenses for pavement and/or concrete restoration required as a result of fire hydrant maintenance, repair or installation.

Service Unit 122 -- Summary

The 2005 proposed budget level of $214,795 is $24,497, or 12.87% greater than the 2004 projected year-end level of $190,298. This is due to cost increases in labor, benefits, retirement, added 25% person and cost of materials.

Service Unit 129 -- Fire Suppression Administration

Expenditures

The 2005 proposed expenditures in this service unit make up 25% of the Water/ Irrigation Division Manager's compensation and benefits.

Account 110 Salaries and Wages -- The budget for 2005 is $21,917, up from the 2004 year-end estimate of $19,344, an increase of $2,573 or 13.29%. Increase over 2004 year-end estimate due to under filling this position for 1 ½ months.

Account 140 Retirement Cashout -- The budget for 2005 is $-0-. There are no scheduled retirements for 2005.

Account 200 Personnel Benefits -- The budget for 2005 is $4,170, and reflects an increase of $218 or 5.52% from the 2004 year-end estimate of $3,952.

Service Unit 129 -- Summary

The 2005 budget for this service unit is $26,087, up from the 2004 year-end estimate of $23,296, an increase of $2,791 or 11.98%.

Service Unit 341 -- Potable Water Distribution

PERFORMANCE STATISTICS	2003 Actual	2004 Amended Budget	2005 Projected Budget
NEED/DEMAND			
Water Meters in Place	18,550	18,532	18,600
Miles of Water Mains	290	297	300

Expenditures

Account 110 Salaries and Wages -- The budget for 2005 is $718,466, up from the 2004 year-end estimate of $683,950, an increase of $34,516 or 5.04%. This includes several merit increases.

Account 120 Overtime -- The budget for 2005 is $13,500, down from the 2004 year-end estimate of $12,500, an increase of $1,000 or 8.00%. Increase due to additional overtime expenditures caused by the aging water main system.

Account 130 Special Pay -- The budget for 2005 is $7,800, the same as the 2004 year-end estimate. This account is for personnel on stand-by that respond to emergencies such as customer water shut-off requests and main breaks.

Account 140 Retirement Cashout -- The budget for 2005 is $24,460. There are two retirements scheduled for 2005, Ron Gilpin and Will Monroe.

Account 200 Personnel Benefits -- The budget for 2005 is $267,225, up from the 2004 year-end estimate of $225,887, an increase of $41,338 or 18.30%. The increase is due to two scheduled retirements, about $30,000 in excess compensation at retirement. The personnel benefit accounts include rate increases for medical and dental insurance of 5%, and PERS retirement contributions of 87%, along with the normal roll-ups related to base wage adjustments; while industrial insurance rates were reduced by 10%

Account 2UO Uniforms and Clothing -- The budget for 2005 is $5,000, up from the 2004 year-end estimate of $4,800, an increase of $200 or 4.16%. The increase is due to additional uniform needs, an increase in uniform costs and purchase of uniforms for new employees just completing their probation period.

Account 310 Office and Operating Supplies -- The budget for 2005 is $86,500, up from the 2004 year-end estimate of $81,500, an increase of $5,000 or 6.13%. This account is used for office supplies, printing, and to purchase supplies for maintaining the Water Distribution System that are not stocked in the Water/Irrigation AIMMS "Store," including meters, valves, pipes, and other materials and equipment. The largest impact in this area is due to price increases in steel and plastics.

Account 320 Fuel -- The budget for 2005 is $17,600, down from the 2004 year-end estimate of $25,440.

Account 340 Items Purchased for Resale or Inventory -- The budget for 2005 is $180,000, up from the 2004 year-end estimate of $170,000, an increase of $10,000 or 5.88%. The largest impact in this area is due to price increases in steel and plastics. Materials for new services and all repair materials that are stocked in the Water/Irrigation AIMMS

"Store" are purchased from this account. This includes service piping, meter vaults, tapping sleeves, valves, repair bands, etc. This account is directly impacted by building and development activity.

Account 350 Small Tools and Minor Equipment -- The budget for 2005 is $10,000, the same as the 2004 year-end estimate. This account is used for all tools and minor equipment purchases less than $5,000, which include cut-off saws, radios, hand tools and computer equipment.

Account 410 Professional Services -- The budget for 2005 is $3,000, up from the 2004 year-end estimate of $2,500, an increase of $500 or 20.00%. This account pays for costs associated with the renewal of Commercial Driver's Licenses and the Water Distribution's share of the continuing "Program Development" project approved by Council in 2001.

Account 420 Communications -- The budget for 2005 is $6,966, down from the 2004 year-end estimate of $7,566, a decrease of $600. This account pays for telephone, cell phones and related communication expenses.

Account 430 Transportation/Training -- The budget for 2005 is $4,000, the same as the 2004 year-end estimate. This line item pays for travel related to training required for mandatory State Waterworks Certification. Currently 14 of 17 people in the Water Distribution service unit are certified. This account also pays for travel expenses related to Tri-County Water Resources, Eastern Washington Water Summit, meetings with consultants and conferences. The training is mandatory for our certified staff and enables the City to stay in compliance with Federal and State laws relevant to the Domestic Water System.

ORGANIZATION	MEETINGS	STAFF ATTENDING
Water/Wastewater Workshop	In State	Certified Staff Personnel
Spring AWWA Section Program	Oregon	Certified Staff Personnel
Water Operators Conference	In State	Certified Staff Personnel
Various WETRC Seminars scheduled throughout the year	In State	Certified Staff Personnel

Account 440 Advertising -- The budget for 2005 is $200, the same as the 2004 year-end estimate.

Account 450 Operating Rentals and Leases -- The budget for 2005 is $2,000, the same as the 2004 year-end estimate. This account pays for rental of backhoe or excavators from outside vendors.

Account 470 Public Utility Services -- The budget for 2005 is $2,000, up from the 2004 year-end estimate of $1,500, an increase of $500 or 33.33%. This account pays for Landfill expenses for disposal of refuse and concrete and/or asphalt debris.

Account 480 Repairs and Maintenance -- The budget for 2005 is $81,500, the same as the 2004 year-end estimate. This account pays for contractors to saw cut streets, sidewalks or curbs so the division can accomplish repairs, maintenance or replacements, and for contractors and/or the Street Division to restore asphalt or concrete for street cuts, sidewalks and curb after repairs, maintenance or replacements have been completed.

Account 490 Miscellaneous -- The budget for 2005 is $25,000, down from the 2004 year-end estimate of $27,460, a decrease of $2,460. The account is detailed as follows:

	2003 Actual	2004 Year-End Estimate	2005 Proposed Budget
1. 491-Miscellaneous Expense	$ 4,787	$ 10,000	$ 7,000
2. 493-Dues and Subscriptions	2,881	6,000	6,000
3. 49I-Interest or Customer Deposits	11,186	11,000	11,000
4. 49R-Recruiting Expense	0	460	1,000
Total	$18,854	$27,460	$25,000

1. Miscellaneous Expense 491 -- Expenses in this account are for registration fees for training associated with the mandated Water Certification Program and other various miscellaneous expenses.

2. Dues and Subscriptions 493 -- Expenses in this account are for dues to the American Waterworks Association, the Washington Utility Council and the Water Resources Association, Washington Rural Water Association, Utility Locate Fees, Railroad Crossing Fess and Tri-County Water Resource Agency.

3. Interest on Customer Deposits 49I -- This line item is to return interest earned on the customer deposits, a requirement for new accounts. This pay back occurs once a customer has established a year-long reliable credit history with the City. This account is offset by the revenue returned to the 474 Fund as interest income.

4. Recruiting Expense 49R -- This line item is used to advertise and pay pre-employment physical and drug screening expenses when recruiting for new hires.

Account 4W0 Water Quality Tests -- The budget for 2005 is $600, the same as the 2004 year-end estimate. This account pays for water quality tests for new or repaired sections of main.

Account 530 State/County Taxes -- The budget for 2005 is $120,010, up from the 2004 year-end estimate of $115,000, an increase of $5,000 or 4.34%. This account pays the B&O Tax on water sales.

CAPITAL OUTLAY REQUESTS

Account 640 Machinery and Equipment -- The budget for 2005 is $12,000, the same as the 2004 year-end estimate. This account is detailed below and reflects the requests for equipment required in 2005.

Item	Cost	Justification
Meter Reader 2 ea.	$5,000	Electronic remote water meter reader
Shoring Shield	$7,000	Larger shield for trench safety.

Account 900 Interfund Payment for Services -- The budget for 2005 of $226,762 the same as the 2004 year-end estimate The details are as follows:

	2003 Actual	2004 Year-End Estimate	2005 Proposed Budget
1. Rentals/M&O - Garage	$98,558	$102,881	$102,881
2. Rentals/Replacement - Garage	50,000	50,000	50,000
3. Rentals/M&O - Radios	600	600	600
4. Labor & Materials/Special Repairs	0	1,500	1,500
5. Rentals for Public Works Complex	68,363	71,781	71,781
Total	$217,521	$226,762	$226,762

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

2. Rentals/Replacement -- Garage -- This line item is to pay for fleet replacement.

3. Rentals/Maintenance and Operation -- Radios -- This line item is for expenditures to the Electronics Division of the Fire Department for ongoing maintenance work performed on the two-way radios.

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

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

Service Unit 341 -- Summary -- Expenditures

The budget for 2005 is $1,814,679, up from the 2004 year-end estimate of $1,703,066, an increase of $111,613 or 6.55%. Increases are from two scheduled retirements, increases in personnel benefits and from increases in material costs.

Service Unit 341 -- Summary -- Revenue

Account 340 Charges for Services -- The budget for 2005 is $5,373,000, an increase of $35,177 or 0.65% over the 2004 year-end estimate.

Account 370 Proprietary/Trust Other Income -- The budget for 2005 is $80,000, down from the 2004 year-end estimate of $115,000, a decrease of $35,000.

Total Revenues for Service Unit 341 -- The budget for 2005 is $5,453,000, up from the 2004 year-end estimate of $5,452,823, an increase of $177.

Service Unit 343 -- Potable Water Supply

PERFORMANCE STATISTICS	2003 Actual	2005 Amended Budget	2005 Projected Budget
OUTPUT/DEMAND			
Millions of Gallons of Water Treated	4,348 MG	4,200 MG	4,300 MG

EXPLANATORY NARRATIVE

Account 110 Salaries and Wages -- The budget for 2005 of $426,996 is up from the 2004 year-end estimate of $409,241, an increase of $17,755 or 4.33%.

Account 120 Overtime -- The budget for 2005 of $35,500 is up from the 2004 year-end estimate of $34,500, an increase of $1,000 or 2.89%. The Water Treatment Plant work schedule mitigates this effect by reducing the salaries and wages account (110) by a corresponding amount. The Water Plant is staffed 24 hours a day, for sick leave and vacations staffing requires overtime for fill in operators.

Account 140 Retirement Cashout -- The budget for 2005 is $60,900. There are two retirements scheduled for 2005, Mel Young and George Dibble.

Account 200 Personnel Benefits -- The budget for 2005 of $187,654 is up from the 2004 year-end estimate of $128,332, an increase of $59,322 or 46.22%. The increase is due to two scheduled retirements, about $58,000 in excess compensation at retirement. The personnel benefit accounts include rate increases for medical and dental insurance of 5%, and PERS retirement contributions of 87%, along with the normal roll-ups related to base wage adjustments; while industrial insurance rates were reduced by 10%

Account 2UO Uniforms and Clothing -- The budget for 2005 is $2,500, the same as the 2004 year-end estimate. This account pays for uniforms and winter protective gear.

Account 310 Office & Operating Supplies -- The budget for 2005 is $38,000, up from the 2004 year-end estimate of $35,500, an increase of $2,500 or 7.04%. This account is used to purchase such items as chemical pumps, meters, test kits, repair materials, printing costs for the consumer confidence report and related supplies.

Account 320 Fuel Consumed -- The budget for 2005 is $3,200, down from the 2004 year-end estimate of $4,741, a decrease of $1,541. This account is used to purchase fuel for vehicles, and emergency power generators.

Account 350 Small Tools and Minor Equipment -- The budget for 2005 is $3,000, the same as the 2004 year-end estimate. This account is used for all tools and minor equipment purchases less than $5,000 which includes radios, hand tools and computer equipment.

Account 3A0 Aluminum Sulphate -- The budget for 2005 is $38,000, up from the 2004 year-end estimate of $35,000, an increase of $3,000 or 8.57%. This account pays for Aluminum Sulfate used as a coagulant.

Account 3C0 Chemicals -- The budget for 2005 is $30,000, up from the 2004 year-end estimate of $28,000, an increase of $2,000 or 7.14%. Chlorine purchased for disinfection will be replaced with salt for the on-site chlorine generator. The detail is as follows:

	2003 Actual	2004 Year-End Estimate	2005 Proposed Budget
1. Polyelectrolyte	$ 8,017	$9,000	$10,000
2. Chlorine / Salt	16,204	19,000	20,000
Total	$24,221	$28,000	$30,000

1. Polyelectrolyte chemical is used as a filter aid and as a coagulant aid.
2. Chlorine is used as a water disinfectant. Salt will be used as the raw material for chlorine in the new on-site generator.

Account 3F0 Fluoride -- The budget for 2005 is $14,000, up from the 2004 year-end estimate of $13,000, an increase of $1,000 or 7.69%.

Account 3S0 Soda Ash / Caustic Soda -- The budget for 2005 is $40,000, the same as the 2004 year-end estimate. Soda ash is used to add alkalinity and increase the pH of the finished water for corrosion control. Caustic Soda will replace soda ash for corrosion control.

Account 410 Professional Services -- The budget for 2005 is $5,000, up from the 2004 year-end estimate of $4,000, an increase of $1,000 or 25.00%. This account is used for maintenance of an environmental, health and safety programs, and the Risk Management Plan, as well as the Water Treatment Plant's share of the continuing "Program Development" project approved by Council in 2001.

Account 420 Communications -- The budget for 2005 is $2,542, the same as the 2004 year-end estimate. This account pays for telephone, cell phones and related communication expenses.

Account 430 Transportation/Training -- The budget for 2005 is $1,000, the same as the 2004 year-end estimate. This account is used to pay transportation expenses related to training for the employees at the Water Treatment Plant. All employees must be certified as Water Treatment Plant Operators.

ORGANIZATION	MEETINGS	STAFF ATTENDING
Water/Wastewater Workshop	In State	Certified Staff
Spring AWWA Section Program	Oregon	Certified Staff
Water Operators Conference	In State	Certified Staff
Various WETRC Seminars scheduled throughout the year	In State	Certified Staff

Account 440 Advertising -- The budget for 2005 is $1,000, the same as the 2004 year-end estimate. This line item pays for advertisements for replacement operators.

Account 470 Public Utility Services -- The budget for 2005 is $179,625, up from the 2004 year-end estimate of $168,900, an increase of $10,725 or 6.34%. These accounts pays for electricity, irrigation assessments for the reservoir sites and refuse expenses. The increase is due to an anticipated rate/usage increase for electricity, the use of the wells while construction is completed and increase in electricity usage due to the new on-site chlorine generator.

Account 480 Repairs and Maintenance -- The budget for 2005 is $45,000, up from the 2004 year-end estimate of $35,000, an increase of $10,000 or 28.57%. This account pays for contractors to clean the wastewater recycle lagoon, painting, janitorial services and other contractor supplied services.

Account 490 Miscellaneous -- The budget for 2005 is $27,200, down from the 2004 year-end estimate of $28,700, a decrease of $1,500. The account is detailed as follows:

	2003 Actual	2004 Year-End Estimate	2005 Proposed Budget
1. 491-Miscellaneous Expense	$7,947	$ 12,000	$10,000
2. 493-Dues and Subscriptions	13,982	16,200	16,200
3. 49R- Recruiting Expenses	0	500	1,000
Total	$21,929	$28,700	$27,200

1. Miscellaneous Expense 491 -- Expenses in this account are for registration fees for training and other various miscellaneous expenses.

2. Dues and Subscriptions 493 -- Expenses in this account are for dues to the Washington State Water Resources Association, Yakima River Basin Joint Board-Defense Coalition, Tri-County Water Resources Agency, Eastern Washington Water Agency and the American Waterworks Association. The cost of stored Bureau of Reclamation (BOR) water and repairs to the USBR dam.

3. Recruiting Expenses 49R – Expenses for recruiting new employees.

Account 4W0 Water Quality Tests -- The budget for 2005 is $28,000, up from the 2004 year-end estimate of $26,000, an increase of $2,000 or 7.69%. This line item is used to pay for water quality testing.

Account 530 State/County Taxes -- The budget for 2005 is $120,000, up from the 2004 year-end estimate of $115,000, an increase of $5,000 or 4.34%. This account pays the B&O Tax on water sales.

CAPITAL OUTLAY REQUEST

Account 640 Machinery & Equipment -- The budget for 2005 is $18,000, up from the 2004 year-end estimate of $15,000, an increase of $3,000 or 20.00%. These funds will be used to purchase and install two new chlorine analyzers, four new pressure transmitters and four replacement turbidity meters.

Account 950 Interfund Charges -- Equipment Rental -- The budget for 2005 is $12,319, the same as the 2004 year-end estimate.

	2003 Actual	2004 Year-End Estimate	2005 Proposed Budget
1. Rentals/M&O - Garage	$3,942	$4,119	$4,119
2. Rentals/ Replacement -- Garage	8,000	8,000	8,000
3. Rentals/M&O -- Radios	200	200	200
Total	$12,142	$12,319	$12,319

Service Unit 343 -- Summary -- Expenditures

The 2005 budget is projected at $1,319,435. This reflects an increase of $176,161 from the 2004 year-end estimate of $1,143,274, an increase of 15.40%. The increases are due to cost-of-living adjustments, increases in longevity, increases in medical and dental insurance, cost of chemicals and electricity and two scheduled retirements.

Service Unit 348 -- Capital Improvements

The 2005 proposed expenditures in this service unit are for 60% of the Water/ Irrigation Engineer's and 11% of a Construction Inspector's compensation and benefits for the administration of the Capital Improvement Programs.

Expenditures

Account 110 Salaries and Wages -- The budget for 2005 is $49,373, up from the 2004 year-end estimate of $34,000, an increase of $15,373 or 45.21%. The increase is due to under filling this position for several months.

Account 120 Overtime -- The budget for 2005 of $650, down from the 2004 year-end estimate of $1,500, a decrease of $850.

Account 200 Personnel Benefits -- The budget for 2005 is $7,597, down from the 2004 year-end estimate of $9,001, a decrease of $1,404. The personnel benefit accounts include rate increases for medical and dental insurance of 5%, and PERS retirement contributions of 87%, along with the normal roll-ups related to base wage adjustments; while industrial insurance rates were reduced by 10%

Account 420 Communications -- The budget for 2005 is $958, up from the 2004 year-end estimate of $779, an increase of $179 or 22.97%. This account pays for telephone, cell phone and related communication expenses.

Account 430 Transportation/Training -- The budget for 2005 is $1,000, the same as the 2004 year-end estimate. This account pays for transportation expenses related to training.

Account 490 Miscellaneous -- The budget for 2005 is $3,200, the same as the 2004 year-end estimate. This account pays expenses for the hydraulic water system computer model, certification and membership in the American Water Works Association.

Service Unit 348 -- Summary -- Expenses

The 2005 budget for this service unit is $62,779, up from the 2004 year-end estimate of $49,480, an increase of $13,299 or 26.87%. Increase due to under filling the Water/Irrigation Engineer position for several months.

Service Unit 348 -- Summary -- Revenue

Account 370 Proprietary/Trust Other Income -- The budget for 2005 is $61,500, down from the 2004 year-end estimate of $84,500, a decrease of $23,000.

Service Unit 349 -- Potable Water Administration

The 2005 proposed expenditures in this service unit are for compensation and benefits for 50% of the Water/Irrigation Manager position and a percentage of six employees in the Engineering Division, one from the Codes Division and one from the Community & Economic Department for the administration of the Domestic Water System.

Expenditures

Account 110 Salaries and Wages -- The budget for 2005 is $99,642, up from the 2004 year-end estimate of $92,508, an increase of $7,134 or 7.71%.

Account 120 Overtime -- The budget for 2005 of $1,400 the same as the 2004 year-end estimate. This account pays overtime for a portion of the Engineering staff.

Account 140 Retirement Cashout -- The budget for 2005 is $-0-. There are no scheduled retirements for 2005.

Account 200 Personnel Benefits -- The budget for 2005 is $22,023, up from the 2004 year-end estimate of $21,524, an increase of $499 or 2.31%. The personnel benefit accounts include rate increases for medical and dental insurance of 5%, and PERS retirement contributions of 87%, along with the normal roll-ups related to base wage adjustments; while industrial insurance rates were reduced by 10%

Account 410 Professional Services -- The budget for 2005 is $55,000, down from the 2004 year-end estimate of $95,248, a decrease of $40,248. This account is used for defense of the City's water rights, for water right transfers and to assist in the development of legislation critical to the needs of the City.

Account 420 Communications -- The budget for 2005 is $400, the same as the 2004 year-end estimate. This account pays for telephone, cell phone and related communication expenses.

Account 430 Transportation/Training -- The budget for 2005 of $5,500, the same as the 2004 year-end estimate. This account is for transportation related to training, Tri-County Water Resources, Water Resources Agency, Eastern Washington Water Summit, meetings with consultants, attorneys and conferences. The account is detailed as follows:

ORGANIZATION	MEETINGS	STAFF ATTENDING
AWWA Spring Section Program	Oregon	Water Manager
WSWRA Annual Meeting	In State	Water Manager
WA State Water Resource Assoc.	In State	Water Manager
Lead Entity	In-State	Water Manager Council Members
WA State Bar Association	In State	Water Manager Assistant City Manager Council Members
Eastern Washington Water Summit	In-State	Water Manager Assistant City Manager Council Members
Tri-County Water Resources	In-State	Water Manager Assistant City Manager Council Members

Account 490 Miscellaneous -- The budget for 2005 is $9,800, down from the 2004 year-end estimate of $15,800, a decrease of $6,000. The proposed expenses will be used to pay registrations for the training outlined above, and for dues and subscriptions.

Account 4O0 Operating Permit -- The budget for 2005 is $9,000, up from the 2004 year-end estimate of $7,000, an increase of $2,000 or 28.57%. This account pays for fees required to secure our annual operating permit from the Washington Department of Health for the domestic water system and for new conservation fees. The permit fees are based on water service population.

Service Unit 349 -- Summary -- Expenditures

The budget for 2005 is $202,765, down from the 2004 year-end estimate of $239,380, a decrease of $36,615.

Service Unit 641 -- Interfund Charges

Account 960 Interfund Insurance Services -- The budget for 2005 is $140,404, up from the 2004 year-end estimate of $127,640, an increase of $12,764 or 10%. This item is for risk insurance premiums.

Service Unit 645 -- Interfund Distribution

Expenditures

Transfers to Bond Funds/Capital Improvement Fund -- The budget for 2005 is $770,024, down from the 2004 year-end estimate of $952,992, a decrease of $182,968. Details of the service unit are as follows:

Expenditures	2003 Actual Budget	2004 Year-End Estimate	2005 Proposed Budget	Date of Maturity
Kissel Well Inter-Government Loan-Principal	$ 27,274	$ 27,274	$ 27,274	07/01/2009
Kissel Well Public Work Trust Fund-Interest	5,318	4,909	4,091	07/01/2009
Transfer to CIP	500,000	500,000	100,000	N/A
1968 Water Treatment Plant Bond	30,569	0	0	03/01/2003
1998 Water/Sewer Bond	45,413	45,397	45,743	03/01/2011
1998 Water Bond	294,945	289,945	239,945	09/01/2018
Equity Transfer Fruitvale Wasteway	7,500	7,500	7,500	07/01/2011
Equity Transfer Fair Avenue/I-82	31,558	31,558	31,558	07/01/2015
Equity Transfer Swan Ave./ Fruitvale Water Mains	32,000	32,939	32,939	07/01/2022
Water Treatment Plant Improvements Public Works Trust Fund Loan		0	202,166	06/01/2023
Water Treatment Plant Improvements Public Works Trust Fund Loan Interest		13,470	13,473	06/01/2023
Drinking Water SRF Loan			54,445	06/01/2025
Interest on Drinking Water SRF Loan			10,890	06/01/2025
Total	**$974,577**	**$952,992**	**$770,024**	

Service Unit 646 -- Interfund Payments

Expenditures

Account 540 Interfund Taxes and Assessments -- In conformance with current Council policy, the In Lieu of Tax rate charged to the City Water Utility is 14%. This line item of $740,000 for 2005 is up from the 2004 year-end estimate of $726,215, an increase of $13,785 or 1.89%.

Account 990 Interfund Charges -- The budget for 2005 is $690,902, up from the 2004 year-end estimate of $662,092, an increase of $28,810 or 4.35%. Components of these charges are as follows:

City Services -- These charges, $308,322, are for services rendered by City administration on behalf of the Water Division.

Customer Services -- These charges, $382,580, are for billing, collection and meter reading for the Water Division.

Service Unit 646 -- Summary

The budget for 2005 is $1,430,902, up from the 2004 year-end estimate of $1,388,307, an increase of $42,595 or 3.06%.

Service Unit 699 -- Summary -- Revenue

Account 270 Estimated Beginning Unreserved Fund Balance -- The budget for 2005 is $1,997,351, down from the 2004 year-end estimate of $2,255,723.

Account 360 Miscellaneous Revenue -- The budget for 2005 is $20,350, the same as the 2004 year-end estimate.

Total Revenues for Service Unit 699 -- The budget for 2005 is $2,017,801, down from the 2004 year-end estimate of $2,276,173, a decrease of $258,372.

DEPT 474 WATER OPERATING

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
122 FIRE SUPPRESSION	$159,910	$190,410	$139,383	73.2	$190,298	$214,795	112.8	112.9
129 ADMINISTRATION	24,698	23,724	16,434	69.3	23,296	26,087	110.0	112.0
341 POTABLE WATER SUPPLY	1,668,556	1,753,371	1,220,700	69.6	1,703,066	1,814,679	103.5	106.6
343 WATER TREATMENT PLANT	1,054,109	1,177,041	818,125	69.5	1,143,274	1,319,435	112.1	115.4
348 CAPITAL IMPROVEMENT	67,197	64,975	25,151	38.7	49,480	62,779	96.6	126.9
349 ADMINISTRATION	182,496	242,730	155,685	64.1	239,380	202,765	83.5	84.7
641 INSURANCE AND BONDS	112,323	127,640	127,640	100.0	127,640	140,404	110.0	110.0
645 INTERFUND DISTRIBUTION	974,577	1,080,466	795,296	73.6	952,992	770,024	71.3	80.8
646 INTERFUND PAYMENTS	1,322,165	1,374,792	1,023,605	74.5	1,388,307	1,430,902	104.1	103.1
TOTAL EXPENDITURES	5,566,032	6,035,150	4,322,019	71.6	5,817,733	5,981,869	99.1	102.8
REV SUMMARY BY SERVICE UNIT								
341 POTABLE WATER SUPPLY	5,543,344	5,403,000	4,178,247	77.3	5,452,823	5,453,000	100.9	100.0
348 CAPITAL IMPROVEMENT	142,181	61,500	77,607	126.2	84,500	61,500	100.0	72.8
645 INTERFUND DISTRIBUTION	0	0	1,588	0.0	1,588	0	0.0	0.0
699 GENERAL REVENUES	32,119	1,917,342	17,116	0.9	2,276,173	2,017,801	105.2	88.6
TOTAL REVENUES	$5,717,644	$7,381,842	$4,274,558	57.9	$7,815,084	$7,532,301	102.0	96.4

DEPT 474 WATER OPERATING

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 122 FIRE SUPPRESSION								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$90,716	$111,004	$72,571	65.4	$107,040	$119,822	107.9	111.9
120 OVERTIME	1,521	1,200	810	67.5	1,200	1,200	100.0	100.0
130 SPECIAL PAY	623	825	348	42.2	825	825	100.0	100.0
140 RETIRE / TERM CASHOUT	1,984	0	0	0.0	0	1,000	0.0	0.0
TOTAL	94,844	113,029	73,729	65.2	109,065	122,847	108.7	112.6
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	28,637	32,881	21,559	65.6	32,733	37,447	113.9	114.4
300 SUPPLIES								
310 OFFICE & OPERATING SUP	34,036	40,000	42,665	106.7	44,000	50,000	125.0	113.6
400 OTHER SERVICES AND CHARGES								
480 REPAIRS AND MAINTENANCE	2,394	4,500	1,429	31.8	4,500	4,500	100.0	100.0
TOTAL EXPENDITURES-SRV UNT 122	$159,910	$190,410	$139,383	73.2	$190,298	$214,795	112.8	112.9
SERVICE UNIT 129 ADMINISTRATION								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$8,925	$19,772	$14,018	70.9	$19,344	$21,917	110.8	113.3
120 OVERTIME	775	0	0	0.0	0	0	0.0	0.0
140 RETIRE / TERM CASHOUT	10,715	0	0	0.0	0	0	0.0	0.0
TOTAL	20,415	19,772	14,018	70.9	19,344	21,917	110.8	113.3
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	4,283	3,952	2,416	61.1	3,952	4,170	105.5	105.5
TOTAL EXPENDITURES - S U 129	$24,698	$23,724	$16,434	69.3	$23,296	$26,087	110.0	112.0
SERVICE UNIT 341 POT WATER SUPPLY								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$653,746	$696,091	$502,691	72.2	$683,950	$718,466	103.2	105.0
120 OVERTIME	18,521	12,500	9,902	79.2	12,500	13,500	108.0	108.0
130 SPECIAL PAY	7,820	7,800	6,393	82.0	7,800	7,800	100.0	100.0
140 RETIRE / TERM CASHOUT	17,854	0	0	0.0	0	24,460	0.0	0.0
TOTAL	697,942	716,391	518,986	72.4	704,250	764,226	106.7	108.5
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	220,083	225,759	165,650	73.4	225,887	267,225	118.4	118.3
2U0 UNIFORMS AND CLEANING	3,887	4,800	4,340	90.4	4,800	5,000	104.2	104.2
TOTAL	$223,970	$230,559	$169,990	73.7	$230,687	$272,225	118.1	118.0

DEPT 474 WATER OPERATING

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
300 SUPPLIES								
310 OFFICE & OPERATING SUP	$69,062	$76,500	$53,170	69.5	$81,500	$86,500	113.1	106.1
320 FUEL CONSUMED	18,662	25,440	16,461	64.7	25,440	17,600	69.2	69.2
340 ITEMS PURCH RESALE OR INVEN	189,478	161,543	120,993	74.9	170,000	180,000	111.4	105.9
350 SMALL TOOLS & MIN EQU	9,851	10,000	7,298	73.0	10,000	10,000	100.0	100.0
TOTAL	287,053	273,483	197,922	72.4	286,940	294,100	107.5	102.5
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	2,938	5,000	1,052	21.0	2,500	3,000	60.0	120.0
420 COMMUNICATIONS	10,348	6,466	5,836	90.2	7,566	6,966	107.7	92.1
430 TRANSPORTATION / TRAINING	1,948	4,000	1,130	28.3	4,000	4,000	100.0	100.0
440 ADVERTISING	968	200	1,012	506.1	200	200	100.0	100.0
450 OPER RENTALS & LEASES	809	2,000	0	0.0	2,000	2,000	100.0	100.0
470 PUBLIC UTILITY SERVICES	1,383	3,500	1,184	33.8	1,500	2,000	57.1	133.3
480 REPAIRS AND MAINTENANCE	78,009	116,500	43,565	37.4	81,500	81,500	70.0	100.0
490 MISCELLANEOUS	18,854	25,900	18,996	73.3	27,460	25,000	96.5	91.0
4W0 WATER QUALITY TESTS	306	600	54	9.0	600	600	100.0	100.0
TOTAL	115,563	164,166	72,829	44.4	127,326	125,266	76.3	98.4
500 INTERGOVERNMENTAL SERVICES								
530 STATE/COUNTY TAXES & ASSESS	115,042	130,010	84,493	65.0	115,100	120,100	92.4	104.3
600 CAPITAL OUTLAYS								
630 IMP OTHER THAN BLDGS	0	0	143	0.0	0	0	0.0	0.0
640 MACHINERY AND EQUIPMENT	11,465	12,000	7,241	60.3	12,000	12,000	100.0	100.0
TOTAL	11,465	12,000	7,384	61.5	12,000	12,000	100.0	100.0
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LEASES	149,158	154,981	115,260	74.4	154,981	154,981	100.0	100.0
980 INTERFUND-GAR/PLANT CHGS	68,363	71,781	53,836	75.0	71,781	71,781	100.0	100.0
TOTAL	217,521	226,762	169,096	74.6	226,762	226,762	100.0	100.0
TOTAL EXPENDITURES-SRV UNT 341	$1,668,556	$1,753,371	$1,220,700	69.6	$1,703,066	$1,814,679	103.5	106.6
340 CHARGES FOR SERVICES	$5,378,322	$5,323,000	$4,070,452	76.5	$5,337,823	$5,373,000	100.9	100.7
370 PROP/TRUST OTHER INCOME	165,023	80,000	107,795	134.7	115,000	80,000	100.0	69.6
TOTAL REVENUES - SRV UNT 341	$5,543,344	$5,403,000	$4,178,247	77.3	$5,452,823	$5,453,000	100.9	100.0
SERVICE UNIT 343 WATER TRTMT PLNT EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$359,548	$409,241	$298,650	73.0	$409,241	$426,996	104.3	104.3
120 OVERTIME	34,496	34,500	17,914	51.9	34,500	35,500	102.9	102.9
140 RETIRE / TERM CASHOUT	0	0	0	0.0	0	60,900	0.0	0.0
TOTAL	394,043	443,741	316,564	71.3	443,741	523,396	118.0	118.0
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	111,175	125,849	90,164	71.6	128,332	187,654	149.1	146.2
2U0 UNIFORMS AND CLEANING	1,460	2,500	1,738	69.5	2,500	2,500	100.0	100.0
TOTAL	112,635	128,349	91,902	71.6	130,832	190,154	148.2	145.3
300 SUPPLIES								
310 OFFICE & OPERATING SUP	27,857	35,500	23,318	65.7	35,500	38,000	107.0	107.0
320 FUEL CONSUMED	4,527	4,741	2,979	62.8	4,741	3,200	67.5	67.5
350 SMALL TOOLS & MIN EQU	1,290	3,000	1,189	39.6	3,000	3,000	100.0	100.0
3A0 LIQUID ALUM SULPHATE	37,407	30,000	28,423	94.7	35,000	38,000	126.7	108.6
3C0 CHEMICALS	24,221	31,000	22,680	73.2	28,000	30,000	96.8	107.1
3F0 FLUORIDE	20,006	16,000	13,293	83.1	13,000	14,000	87.5	107.7
3S0 SODA ASH	42,858	35,000	32,964	94.2	40,000	40,000	114.3	100.0
TOTAL	$158,168	$155,241	$124,846	80.4	$159,241	$166,200	107.1	104.4

DEPT 474 WATER OPERATING

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	$5,131	$8,000	$29	0.4	$4,000	$5,000	62.5	125.0
420 COMMUNICATIONS	1,126	2,142	1,801	84.1	2,542	2,542	118.7	100.0
430 TRANSPORTATION / TRAINING	1,635	1,000	68	6.8	1,000	1,000	100.0	100.0
440 ADVERTISING	2,542	150	1,087	724.4	1,000	1,000	666.7	100.0
470 PUBLIC UTILITY SERVICES	165,317	168,900	107,502	63.6	168,900	179,625	106.3	106.3
480 REPAIRS AND MAINTENANCE	25,256	45,000	24,878	55.3	35,000	45,000	100.0	128.6
490 MISCELLANEOUS	21,929	26,200	22,972	87.7	28,700	27,200	103.8	94.8
4W0 WATER QUALITY TESTS	25,854	26,000	20,801	80.0	26,000	28,000	107.7	107.7
TOTAL	248,788	277,392	179,138	64.6	267,142	289,367	104.3	108.3
500 INTERGOVERNMENTAL SERVICES								
530 STATE/COUNTY TAXES & ASSESS	114,985	130,000	84,427	64.9	115,000	120,000	92.3	104.3
600 CAPITAL OUTLAYS								
640 MACHINERY AND EQUIPMENT	13,348	30,000	11,958	39.9	15,000	18,000	60.0	120.0
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LEASES	12,142	12,319	9,290	75.4	12,319	12,319	100.0	100.0
TOTAL EXPENDITURES-SRV UNT 343	$1,054,109	$1,177,041	$818,125	69.5	$1,143,274	$1,319,435	112.1	115.4
SERVICE UNIT 348 CAPITAL IMPR EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$52,215	$50,232	$17,118	34.1	$34,000	$49,373	98.3	145.2
120 OVERTIME	1,718	650	1,277	196.5	1,500	650	100.0	43.3
TOTAL	53,933	50,882	18,395	36.2	35,500	50,023	98.3	140.9
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	9,534	10,043	3,730	37.1	9,001	7,597	75.6	84.4
400 OTHER SERVICES AND CHARGES								
420 COMMUNICATIONS	747	250	451	180.2	779	958	383.2	123.0
430 TRANSPORTATION / TRAINING	473	1,000	5	0.5	1,000	1,000	100.0	100.0
490 MISCELLANEOUS	2,510	2,800	2,570	91.8	3,200	3,200	114.3	100.0
TOTAL	3,729	4,050	3,026	74.7	4,979	5,158	127.4	103.6
TOTAL EXPENDITURES-SRV UNT 348	$67,197	$64,975	$25,151	38.7	$49,480	$62,779	96.6	126.9
370 PROP/TRUST OTHER INCOME	$142,181	$61,500	$77,607	126.2	$84,500	$61,500	100.0	72.8
TOTAL REVENUES - SRV UNT 348	$142,181	$61,500	$77,607	126.2	$84,500	$61,500	100.0	72.8
SERVICE UNIT 349 ADMINISTRATION EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$74,785	$92,508	$63,013	68.1	$92,508	$99,642	107.7	107.7
120 OVERTIME	2,939	1,000	1,554	155.4	1,400	1,400	140.0	100.0
140 RETIRE / TERM CASHOUT	21,430	0	0	0.0	0	0	0.0	0.0
TOTAL	99,153	93,508	64,567	69.1	93,908	101,042	108.1	107.6
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	$21,971	$21,524	$12,487	58.0	$21,524	$22,023	102.3	102.3

DEPT 474 WATER OPERATING

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	$42,240	$105,248	$58,850	55.9	$95,248	$55,000	52.3	57.7
420 COMMUNICATIONS	127	400	526	131.5	400	400	100.0	100.0
430 TRANSPORTATION / TRAINING	4,595	5,500	790	14.4	5,500	5,500	100.0	100.0
490 MISCELLANEOUS	4,049	9,550	11,878	124.4	15,800	9,800	102.6	62.0
4O0 STATE WATER OPERAT PERMIT	10,362	7,000	6,586	94.1	7,000	9,000	128.6	128.6
TOTAL	61,372	127,698	78,631	61.6	123,948	79,700	62.4	64.3
TOTAL EXPENDITURES-SRV UNT 349	$182,496	$242,730	$155,685	64.1	$239,380	$202,765	83.5	84.7
SERVICE UNIT 641 INS & BONDS								
EXPENSE								
900 INTERFUND PAYMENT FOR SVCS								
960 INTERFUND INSURANCE SVCS	$112,323	$127,640	$127,640	100.0	$127,640	$140,404	110.0	110.0
TOTAL EXPENDITURES - S U 641	$112,323	$127,640	$127,640	100.0	$127,640	$140,404	110.0	110.0
SERVICE UNIT 645 INTERFUND DISTRIB								
EXPENSE								
500 INTERGOVERNMENTAL SERVICES								
550 INTERFUND SUBSIDIES	$870,927	$835,342	$690,369	82.6	$835,342	$385,688	46.2	46.2
560 INTERFUND TRANSFERS	71,058	71,058	71,997	101.3	71,997	71,997	101.3	100.0
TOTAL	941,985	906,400	762,366	84.1	907,339	457,685	50.5	50.4
700 DEBT SERVICE - PRINCIPAL								
780 INTERGOVERNMENTAL LOANS	27,274	155,687	27,274	17.5	27,274	283,885	182.3	40.9
800 DEBT SERVICE - INTEREST								
830 DEBT SVC-EXT LTD INTEREST	5,318	18,379	5,656	30.8	18,379	28,454	154.8	154.8
TOTAL EXPENDITURES-SRV UNT 645	$974,577	$1,080,466	$795,296	73.6	$952,992	$770,024	71.3	80.8
390 OTHER FINANCING SRCS	$0	$0	$1,588	0.0	$1,588	$0	0.0	0.0
TOTAL REVENUES - SRV UNT 645	$0	$0	$1,588	0.0	$1,588	$0	0.0	0.0
SERVICE UNIT 646 INTERFUND PYMTS								
EXPENSE								
500 INTERGOVERNMENTAL SERVICES								
540 INTERFUND TAXES & ASSESS	$704,363	$714,000	$527,860	73.9	$726,215	$740,000	103.6	101.9
900 INTERFUND PAYMENT FOR SVCS								
990 INTERFUND-ADMIN CHARGE	617,801	660,792	495,745	75.0	662,092	690,902	104.6	104.4
TOTAL EXPENDITURES-SRV UNT 646	$1,322,165	$1,374,792	$1,023,605	74.5	$1,388,307	$1,430,902	104.1	103.1
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$1,886,892	$0	0.0	$2,255,723	$1,997,351	105.9	88.5
360 MISCELLANEOUS REVENUES	31,676	30,350	16,744	55.2	20,350	20,350	67.1	100.0
380 NON REVENUES	443	100	372	372.0	100	100	100.0	100.0
TOTAL REVENUES - SRV UNIT 699	$32,119	$1,917,342	$17,116	0.9	$2,276,173	$2,017,801	105.2	88.6

CITY OF YAKIMA
CITY MANAGEMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: City Management **ASSISTANT CITY MANAGER: Glenn K. Rice**

DIVISION: Domestic Water Improvement -- 477 **MANAGER: Dave Brown**

DEFINITION -- Service Unit 348 -- Capital Improvement -- Expenditures

Capital Outlay -- Modifications to the Naches River Water Treatment chemical feed, rapid mix and the filter pipe gallery began in the fall of 2003. This project is funded by a 0.5% Public Works Trust Fund loan for $2,694,500, an anticipated $1,088,901 0.05% Drinking Water State Revolving Fund Loan, transfer from the operating fund to the CIP fund and CIP reserves. These modifications include:

- New chemical feed building.
- Containment for chemical storage.
- New chemical feed pumps and controls.
- Changing from gas chlorine disinfection to on-site generated sodium hypochlorite (bleach).
- Changing from a mechanical rapid mix to a pumped rapid mix.
- Replacing the piping in the filter pipe gallery.
- Reconfiguring to filter-to-waste piping, valves and controls.
- Replacing the gas chlorine disinfection at the wells with a calcium hypochlorite feed system.
- Rerouting of the filter wastewater recycle return point.
- Replacement of the filter media and filter underdrain.

These modifications insure compliance with the Safe Drinking Water Act and insuring that Yakima has safe and adequate water for its Customers.

A grant of $71,000 from the US Fish and Wildlife Service for Habitat Improvement was secured to continue the Habitat Improvement Program (HIP).

Funds budgeted in the 2004 year-end estimate and not spent will be brought forward to 2005.

CAPITAL OUTLAY -- CAPITAL IMPROVEMENTS 2005

		477 Fund
•	Habitat Improvement (Project #1991)	$71,000
•	WTP Improvements (Project #2002)	368,400
•	Filter Rehabilitation (Project #2054)	952,400
•	Utility Billing System (Project # 2094) (See budgeted policy issue under Finance section)	25,000
•	40th Avenue Pump Station PRV (Project #2095)	15,000
•	SR 24 Pipe Line Under crossing (Project #2097)	200,000
	Total Capital Outlay	$1,631,800

2005 is $1,262,901 and includes a $100,000 transfer from Water Operating Fund, $3,000 interest from investments, a $71,000 grant from US Fish and Wildlife Service, and $1,088,901 Drinking Water State Revolving Fund Loan.

The total 477 Fund Domestic Water Capital Improvement budget for 2005 is $1,631,800 which, when subtracted from total projected resources of $2,729,082, will leave a balance of $1,097,282 at year-end.

DEPT 477 DOMESTIC WATER IMPROVEMENT

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
348 CAPITAL IMPROVEMENT	$1,757,539	$3,983,978	$2,461,006	61.8	$3,242,870	$1,631,800	41.0	50.3
REV SUMMARY BY SERVICE UNIT								
348 CAPITAL IMPROVEMENT	1,837,315	674,500	2,016,546	299.0	2,755,181	1,259,901	186.8	45.7
699 GENERAL REVENUES	3,950	2,966,736	8,943	0.3	1,953,870	1,469,181	49.5	75.2
TOTAL REVENUES	$1,841,265	$3,641,236	$2,025,489	55.6	$4,709,051	$2,729,082	74.9	58.0
SERVICE UNIT 348 CAPITAL IMPR								
EXPENSE								
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	$50,490	$4,510	$2,228	49.4	$2,228	$25,000	554.3	122.1
600 CAPITAL OUTLAYS								
650 CONSTRUCTION PROJECTS	1,707,049	3,979,468	2,458,778	61.8	3,240,642	1,606,800	40.4	49.6
TOTAL EXPENDITURES-SRV UNT 348	$1,757,539	$3,983,978	$2,461,006	61.8	$3,242,870	$1,631,800	41.0	50.3
330 INTERGOVERNMENTAL REV	$798,415	$174,500	$169,296	97.0	$99,581	$71,000	40.7	71.3
390 OTHER FINANCING SRCS	1,038,900	500,000	1,847,250	369.5	2,655,600	1,188,901	237.8	44.8
TOTAL REVENUES - SRV UNT 348	$1,837,315	$674,500	$2,016,546	299.0	$2,755,181	$1,259,901	186.8	45.7
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$2,941,736	$0	0.0	$1,950,870	$1,466,181	49.8	75.2
360 MISCELLANEOUS REVENUES	3,950	25,000	8,943	35.8	3,000	3,000	12.0	100.0
TOTAL REVENUES - SRV UNIT 699	$3,950	$2,966,736	$8,943	0.3	$1,953,870	$1,469,181	49.5	75.2

CITY OF YAKIMA
CITY MANAGEMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: City Management **ASSISTANT CITY MANAGER: Glenn K. Rice**

DIVISION: Irrigation -- 475 **MANAGER: Dave Brown**

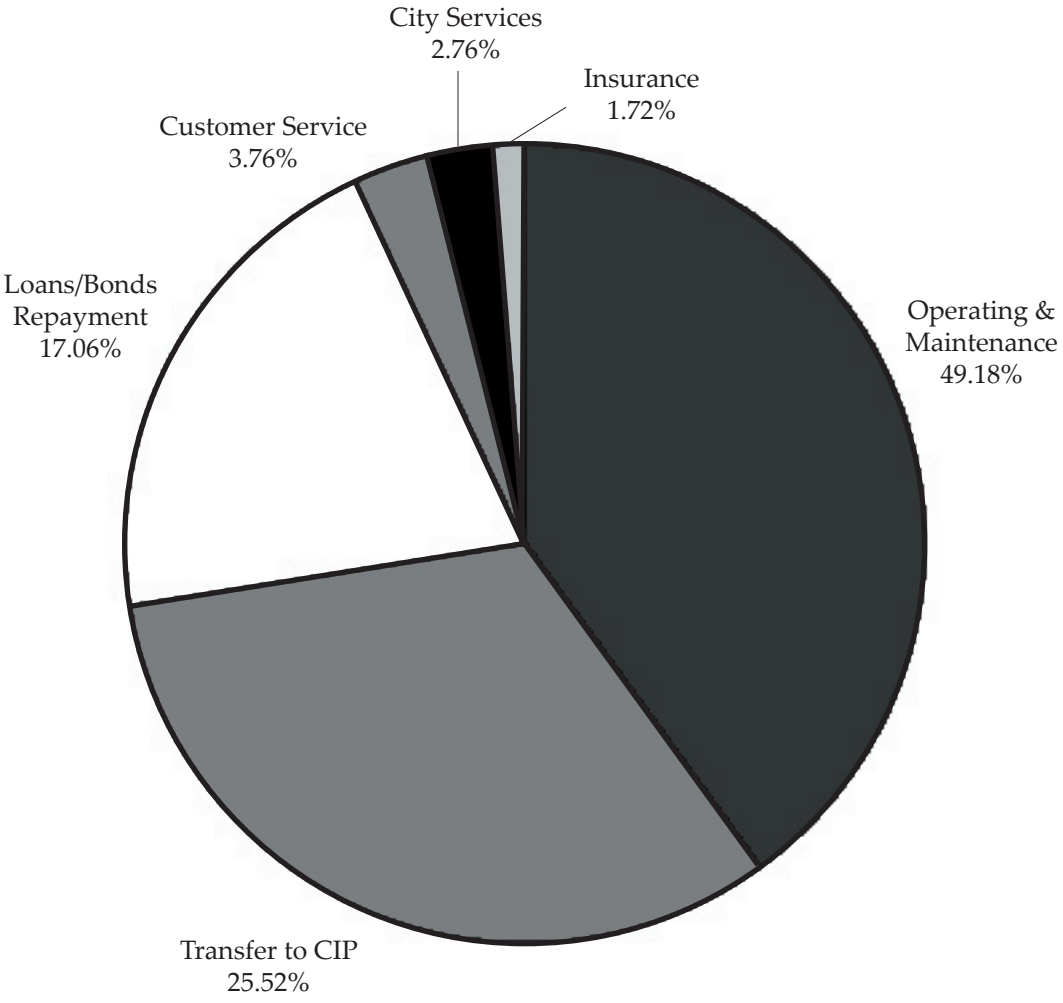
DEFINITION -- Irrigation is responsible for operating and maintaining the Irrigation System. The Irrigation System includes 66 individual delivery systems. These systems obtain water from the Nelson Dam diversion, Fruitvale Canal (New Schanno Ditch Company), Naches Cowiche Ditch Company, Yakima Valley Canal and Old Union Ditch Company. The operation and maintenance program is for maintenance and repair of valves, distribution systems, water boxes, screens, pumps, cleaning and repair of four reservoirs and reservoir sites, pipe line repair and maintenance.

On July 15, 2003 the Council implemented a rate increase of $0.0081 per square foot for the CIP portion of the irrigation utility rate, bringing the rate to $0.014 per square foot. When this is added to the Operating and Maintenance (O&M) portion of the irrigation rate, the new total rate is $0.0277 per square foot.

A bond was obtained in late August 2004 for $5,000,000 to begin the reconstruction of the General-308 System and the eventual refurbishment of the rest of the systems. A road map to the design of the reconstruction for the General-308 System has been completed. The project was split into four Phases and each Phase was split into Stages. Phase 1 is the pipe replacements that have been completed to date. Phase 2 is the replacement of the balance of the backbone transmission pipes. Design, specifications and construction documents have been completed for Stage 1 of Phase 2.

Discussions with Washington Department of Fish and Wildlife (WDFW), Washington Department of Transportation (DOT) and Bureau Of Reclamation (BOR) about both a short term and long term fix (identified in the Waldo Action Plan) for the Fruitvale Canal Diversion. We have retained Golder Associates to help with both of the solutions. A feasibility study for the long term fix, the short term solution design and fix was completed by Golder and Associates in 2004 through a $68,000 grant from the Bonneville Power Administration (BPA).

2005 Irrigation Operating Fund
$2,249,138 - Total Expenditure Budget



Description	Amount	%
Operating & Maintenance	$1,106,134.00	49.18%
Transfer to CIP	574,000.00	25.52%
Loans/Bonds Repayment	383,750.00	17.06%
Customer Service	84,425.00	3.76%
City Services	62,125.00	2.76%
Insurance	38,704.00	1.72%
Total	$2,249,138.00	100.00%

The service units in this division are:

Service Unit 342 -- Irrigation Supply
Service Unit 641 -- Ins. and Bonds
Service Unit 642 -- Prior Pensions
Service Unit 645 -- Interfund Distributions
Service Unit 646 -- Interfund Payments

AUTHORIZED PERSONNEL	2003 Actual	2004 Amended Budget	2005 Proposed Budget
Water and Irrigation Manager	.25	.25	.25
City Engineer	.02	.02	.02
Permit Technician	.10	.10	.10
Engineering Office Assistant	.02	.02	.02
Utilities Locator	.10	.10	.10
Irrigation Supervisor	1.00	1.00	1.00
Irrigation Specialist I	1.60	0.60 (2)	.80 (1)
Irrigation Specialist II	2.00	3.00 (2)	3.00
Irrigation Crew Leader	2.00	2.00	2.00
Storekeeper	.25	.25	.25
Department Assistant III	1.00	1.00	1.00
Water/Irrigation Engineer	.25	.25	.25
Senior Engineer	.02	.02	.02
Construction Inspector	.11	.11	.11
Total Personnel	8.72	8.72	8.92

(1) The Permanent Part-time Irrigation Specialist I was increased from a 60% time to 80% time to assist with the in-house refurbishment of the irrigation systems.

(2) An automatic promotion was granted to an Irrigation Specialist I that meets the criteria for an Irrigation Specialist II position.

PERFORMANCE STATISTICS	2003 Actual	2004 Amended Budget	2005 Projected Budget
NEED/DEMAND			
Miles of Irrigation Mains	110.7	110.7	110.7
Existing Screens and Diversion Boxes	40	40	40
OUTPUT/WORKLOAD			
Miles of Main Flushed (complete system flushed twice per year)	220	220	220
Screens and Diversion Boxes Cleaned (Daily)	40	40	40

EXPLANATORY NARRATIVE

The salary accounts in this division includes an estimated wage increase for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). The personnel benefit accounts include rate increases for medical and dental insurance of 5%, and PERS retirement contributions of 87%, along with the normal roll-ups related to base wage adjustments; while industrial insurance rates were reduced by 10%

475 Irrigation Fund

Revenue

Revenue for the 475 Irrigation Fund is from:

Operating Assessments -- Payment of overdue LID assessments.

Fruitvale Canal Billings -- Payment for water delivered from the Fruitvale Canal.

Irrigation Fees & Charges -- Income from customers based on total square foot.

Interest -- Interest earned from investments and contracts.

Total Revenues for the 475 Irrigation Fund – The budget for 2005 is $2,442,980, up from the 2004 year-end estimate of $2,441,580, an increase of $1,400. The increase was due to interest in investments from 2004 year-end estimate of $3,000 to $4,500.

Service Unit 342 -- Irrigation Supply -- Expenditures

Account 110 Salaries and Wages -- The budget for 2005 is $402,833, up from the 2004 year-end estimate of $382,287, an increase of $20,546 or 5.37%. Included is the change from a 60% part-time employee to an 80% part-time employee.

Account 120 Overtime -- The budget for 2005 is $24,000, the same as the 2004 year-end estimate. This expenditure is dependent upon the number of call-outs for emergencies, and reflects the infrastructure deterioration affecting major portions of the system.

Account 130 Special Pay -- The budget for 2005 is $50, the same as the 2004 year-end estimate. This account is for expenditures for personnel on stand-by that respond to emergency shut-offs or repairs.

Account 140 Retirement Cash Out -- The budget for 2005 is $-0-. There are no scheduled retirements for 2005.

Account 200 Personnel Benefits -- The budget for 2005 is $130,102, up from the 2004 year-end estimate of $124,183, an increase of $5,919 or 4.76%. The personnel benefit accounts include rate increases for medical and dental insurance of 5%, and PERS retirement contributions of 87%, along with the normal roll-ups related to base wage adjustments; while industrial insurance rates were reduced by 10%.

Account 2UO Uniforms and Clothing -- The budget for 2005 is $2,800, the same as the 2004 year-end estimate. This item pays for uniforms and winter protective gear.

Account 310 Office and Operating Supplies -- The budget for 2005 is $50,000, up from the 2004 year-end estimate of $42,000, an increase of $8,000 or 19.04%. The largest impact in this area is due to price increases in steel and plastics. This account provides for the purchase of office supplies, repair clamps, valves, pumps and replacement piping for the repair and maintenance of the irrigation systems.

Account 320 Fuel -- The budget for 2005 is $10,000, down from the 2004 year-end estimate of $13,400, a decrease of $3,400. The account pays for fuel used in service trucks, backhoes and pumps.

Account 350 Small Tools and Minor Equipment -- The budget for 2005 is $6,500, up from the 2004 year-end estimate of $4,500, an increase of $2,000 or 44.44%. The increase is due to not spending the original 2004 budgeted amount of $6,500 in 2004. This account pays for small tools, including computers that cost less than $5,000 each.

Account 410 Professional Services -- The budget for 2005 is $33,000, down from the 2004 year-end estimate of $43,000, a decrease of $10,000 or 23.3%. This account pays for costs associated with the renewal of Commercial Driver's Licenses, Irrigation's share of the continuing "Program Development" project approved by Council in 2001 and for defense of the City's water rights, for water right transfers and to assist in the development of legislation critical to the needs of the City.

Account 420 Communications -- The budget for 2005 is $3,827, up from the 2004 year-end estimate of $3,461, an increase of $366 or 10.57%. This account pays for telephone, cell phone and related communication expenses including postage.

Account 430 Transportation -- The budget for 2005 is $1,500, the same as the 2004 year-end estimate. These funds are used to pay transportation expenses for travel related to training, conferences, meeting with consultants, Tri-County Water Resources, Lead Entity and Eastern Washington Water Summit.

Account 440 Advertising -- The budget for 2005 is $500, down from the 2004 year-end estimate of $1,200, a decrease of $700.

Account 450 Operating Rentals & Leases -- The budget for 2005 is $1,200, the same as the 2004 year-end estimate. This account pays for the rental of backhoe and excavators from outside vendors.

Account 470 Public Utility Services -- The budget for 2005 is $285,501, up from the 2004 year-end estimate of $262,564, an increase of $23,000 or 8.73%. The detail is as follows:

	2003 Actual	2004 Year-End Estimate	2005 Proposed Budget
1. Pacific Power	$ 56,234	$ 60,564	$ 64,501
2. Ditch Charges	196,464	201,000	220,000
3. Landfill Charges	172	1,000	1,000
Total	$252,870	$262,564	$285,501

1. Pacific Power -- This line item is for electrical services to the Irrigation System's screens and pumps. This figure depends on power rates and on when the irrigation systems are shut down.

2. Ditch Charges -- This account is for ditch charges from the various ditch and irrigation companies which supply water to various systems throughout the City.

3. Landfill Charges -- This account is for debris removed from canals. Also, environmentally unsafe spoil from excavation sites is required to be deposited in the landfill.

Account 480 Repairs and Maintenance -- The budget for 2005 is $45,000, up from the 2004 year-end estimate of $40,000, an increase of $5,000 or 12.5%. These funds are utilized to engage contractor assistance with major breaks/problems, pavement and sidewalk restoration that arise in various areas of the system after repairs have been completed.

Account 490 Miscellaneous -- The budget for 2005 is $17,500, down from the 2004 year-end estimate of $18,200, a decrease of $700. This line item is used to pay registration fees for various types of training and for 40% of the United States Bureau of Reclamation (USBR) contract stored water and Yakima Basin Joint Board/Defense Coalition dues.

CAPITAL OUTLAY REQUESTS

Account 600 Capital Outlay -- The budget for 2005 is $10,000, the same as the 2004 year-end estimate. This line item is for the purchase of replacement pumps for various systems.

Account 950 Interfund Equipment Expense -- The budget for 2005 is $74,603, up from the 2004 year-end estimate of $50,024, an increase of $24,579 or 49.13%. The increase is due to increasing the amount place in the equipment replacement fund The expenditures are detailed as follows:

	2003 Actual	2004 Year-End Estimate	2005 Proposed Budget
1. Rentals/M&O-Garage	$24,244	$24,044	$23,623
2. Rentals/Replacement-Garage	25,000	25,000	50,000
3. Rentals/M&O-Radios	480	480	480
4. Labor and Materials/Special Repairs	0	500	500
Total	$49,724	$50,024	$74,603

1. Rentals/Maintenance and Operation -- Garage -- This line item is to pay vehicle maintenance and repair costs.

2. Rentals/Replacement -- Garage -- This account has been established in accordance with the replacement funding formula. The replacement fund is maximized for full replacement of all existing Irrigation equipment.

3. Rentals/Maintenance and Operation -- Radios -- This line item is for ongoing expenditures to the Electronics Division of the Fire Department for maintenance work performed on the Irrigation radios.

4. Labor and Materials/Special Repairs -- This line item is for any special repairs that may be necessary, that are performed/provided by Equipment Rental Fund or other City funds.

Account 980 Interfund Garage/Plant Charges -- The budget for 2005 is $5,474, the same as the 2004 year-end estimate. This line item is for payment to Public Works for plant expense at the City Shops Complex.

Service Unit 342 -- Summary -- Expenditures

The 2005 budget is projected at $1,104,489 up from the 2004 year-end estimate of $1,029,942, an increase of $74,547 or 7.23%.

Service Unit 342 -- Summary -- Revenues

The budget for 2005 is $2,438,430, down from the 2004 year-end estimate of $2,438,530, a decrease of $100.

Service Unit 641 -- Insurance and Bonds

Account 960 Insurance Services -- The budget for 2005 is $38,704, up from the 2004 year-end estimate of $35,185, an increase of $3,519 or 10%. This account is for the Irrigation Division contribution to the Risk Management Fund.

Service Unit 642 – Prior Pensions

Account 200 Personnel Benefits -- The budget for 2005 is $1,645, the same as the 2004 year-end estimate.

Service Unit 645 -- Interfund Distribution Expense

This service unit reflects the transfer for payment of the City's share of debt service for the Fruitvale Canal Public Works Trust Fund Loan, 2004 Revenue Bond, and transfer to the Irrigation System Improvement Fund. The 2005 budget of $957,750 is down from the 2004 year-end estimate of $1,368,607 a decrease of 410,857. This amount may vary year to year, according to the bond and loan repayment schedules.

Expenditures	2003 Actual	2004 Year-End Estimate	2005 Proposed Budget	Date of Maturity
Transfer to CIP	$563,414	$1,334,857	$574,000	N/A
Fruitvale Canal	33,750	33,750	33,750	07/01/2011
Debt Service Fund Transfer	0	0	350,000	01/01/2033
Total	$597,164	$1,368,607	$957,750	

Service Unit 646 -- Interfund Payments

Account 990 Interfund Charges -- The budget for 2005 is $146,550, up from the 2004 year-end estimate of $142,607, an increase of $3,943 or 2.76%. This account is detailed as follows:

	2003 Actual	2004 Year-End Estimate	2005 Proposed Budget
1. City Services	$ 63,492	$ 63,400	$ 62,125
2. Customer Services	74,438	79,207	84,425
Total	$137,930	$142,607	$146,550

1. City Services -- These charges are for services rendered by City administration on behalf of Irrigation.
2. Customer Services -- These charges are for billing of irrigation charges, and assistance with billing problems and customer complaints.

DEPT 475 IRRIGATION OPERATING FUND

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
342 IRRIGATION SUPPLY	$980,309	$1,035,781	$814,345	78.6	$1,029,942	$1,104,489	106.6	107.2
641 INSURANCE AND BONDS	30,963	35,185	35,185	100.0	35,185	38,704	110.0	110.0
642 PRIOR PENSIONS	1,182	1,645	886	53.9	1,645	1,645	100.0	100.0
645 INTERFUND DISTRIBUTION	597,164	1,368,607	995,530	72.7	1,368,607	957,750	70.0	70.0
646 INTERFUND PAYMENTS	137,930	141,600	107,139	75.7	142,607	146,550	103.5	102.8
TOTAL EXPENDITURES	1,747,548	2,582,818	1,953,085	75.6	2,577,986	2,249,138	87.1	87.2
REV SUMMARY BY SERVICE UNIT								
342 IRRIGATION SUPPLY	1,774,690	2,438,930	1,905,311	78.1	2,438,530	2,438,430	100.0	100.0
699 GENERAL REVENUES	4,888	646,379	2,553	0.4	612,939	478,033	74.0	78.0
TOTAL REVENUES	$1,779,578	$3,085,309	$1,907,863	61.8	$3,051,469	$2,916,463	94.5	95.6

DEPT 475 IRRIGATION OP FUND

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 342 IRRIGATION SUP								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$355,063	$382,287	$270,802	70.8	$382,287	$402,833	105.4	105.4
120 OVERTIME	20,962	15,000	20,003	133.4	24,000	24,000	160.0	100.0
130 SPECIAL PAY	0	50	0	0.0	50	50	100.0	100.0
140 RETIRE / TERM CASHOUT	10,715	0	0	0.0	0	0	0.0	0.0
TOTAL	386,740	397,337	290,804	73.2	406,337	426,883	107.4	105.1
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	110,724	124,183	87,298	70.3	124,183	130,102	104.8	104.8
2U0 UNIFORMS AND CLEANING	2,876	2,800	1,274	45.5	2,800	2,800	100.0	100.0
TOTAL	113,600	126,983	88,572	69.8	126,983	132,902	104.7	104.7
300 SUPPLIES								
310 OFFICE & OPERATING SUP	41,004	47,000	31,260	66.5	42,000	50,000	106.4	119.0
320 FUEL CONSUMED	8,153	12,800	12,885	100.7	13,400	10,000	78.1	74.6
350 SMALL TOOLS & MIN EQU	5,518	6,500	2,812	43.3	4,500	6,500	100.0	144.4
TOTAL	54,675	66,300	46,958	70.8	59,900	66,500	100.3	111.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	43,770	38,000	35,780	94.2	43,000	33,000	86.8	76.7
420 COMMUNICATIONS	8,334	1,961	1,601	81.7	3,461	3,827	195.2	110.6
430 TRANSPORTATION / TRAINING	275	1,500	301	20.1	1,500	1,500	100.0	100.0
440 ADVERTISING	84	500	1,176	235.2	1,200	500	100.0	41.7
450 OPER RENTALS & LEASES	0	1,200	682	56.8	1,200	1,200	100.0	100.0
470 PUBLIC UTILITY SERVICES	252,871	272,064	243,368	89.5	262,564	285,501	104.9	108.7
480 REPAIRS AND MAINTENANCE	36,923	45,000	37,423	83.2	40,000	45,000	100.0	112.5
490 MISCELLANEOUS	14,993	16,700	17,653	105.7	18,200	17,500	104.8	96.2
TOTAL	357,250	376,925	337,985	89.7	371,125	388,027	102.9	104.6
500 INTERGOVERNMENTAL SERVICES								
530 STATE/COUNTY TAXES & ASSESS	24	0	57	0.0	100	100	0.0	100.0
600 CAPITAL OUTLAYS								
630 IMP OTHER THAN BLDGS	13,083	12,739	8,502	66.7	10,000	10,000	78.5	100.0
900 INTERFUND PAYMENT FOR SERVICES								
950 INTERFUND OPT RENT & LEASES	49,724	50,024	37,363	74.7	50,024	74,603	149.1	149.1
980 INTERFUND-GAR/PLANT CHGS	5,213	5,474	4,105	75.0	5,474	5,474	100.0	100.0
TOTAL	54,937	55,498	41,468	74.7	55,498	80,077	144.3	144.3
TOTAL EXPENDITURES-SRV UNT 342	$980,309	$1,035,781	$814,345	78.6	$1,029,942	$1,104,489	106.6	107.2
310 TAXES	$626	$1,000	$361	36.1	$500	$500	50.0	100.0
340 CHARGES FOR SERVICES	1,773,816	2,437,430	1,904,857	78.2	2,437,530	2,437,430	100.0	100.0
360 MISCELLANEOUS REVENUES	247	500	93	18.5	500	500	100.0	100.0
TOTAL REVENUES - SRV UNT 342	$1,774,690	$2,438,930	$1,905,311	78.1	$2,438,530	$2,438,430	100.0	100.0

DEPT 475 IRRIGATION OP FUND

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 641 INS & BONDS								
EXPENSE								
900 INTERFUND PAYMENT FOR SERVICES								
960 INTERFUND INSURANCE SVCS	$30,963	$35,185	$35,185	100.0	$35,185	$38,704	110.0	110.0
TOTAL EXPENDITURES - S U 641	$30,963	$35,185	$35,185	100.0	$35,185	$38,704	110.0	110.0
SERVICE UNIT 642 PRIOR PENSIONS								
EXPENSE								
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	$1,182	$1,645	$886	53.9	$1,645	$1,645	100.0	100.0
TOTAL EXPENDITURES-SRV UNT 642	$1,182	$1,645	$886	53.9	$1,645	$1,645	100.0	100.0
SERVICE UNIT 645 INTERFUND DISTRIB								
EXPENSE								
500 INTERGOVERNMENTAL SERVICES								
550 INTERFUND SUBSIDIES	$597,164	$1,368,607	$995,530	72.7	$1,368,607	$957,750	70.0	70.0
TOTAL EXPENDITURES-SRV UNT 645	$597,164	$1,368,607	$995,530	72.7	$1,368,607	$957,750	70.0	70.0
SERVICE UNIT 646 INTERFUND PYMTS								
EXPENSE								
900 INTERFUND PAYMENT FOR SERVICES								
990 INTERFUND-ADMIN CHARGE	$137,930	$141,600	$107,139	75.7	$142,607	$146,550	103.5	102.8
TOTAL EXPENDITURES-SRV UNT 646	$137,930	$141,600	$107,139	75.7	$142,607	$146,550	103.5	102.8
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$ 640,329	$0	0.0	$609,889	$473,483	73.9	77.6
360 MISCELLANEOUS REVENUES	4,888	6,050	2,553	42.2	3,050	4,550	75.2	149.2
TOTAL REVENUES - SRV UNIT 699	$4,888	$646,379	$2,553	0.4	$612,939	$478,033	74.0	78.0

CITY OF YAKIMA
CITY MANAGEMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: City Management **ASSISTANT CITY MANAGER: Glenn K. Rice**

DIVISION: Irrigation Improvement -- 479 **MANAGER: Dave Brown**

DEFINITION -- Service Unit 348 - Capital Improvement -- Expenditures
Capital Outlay Includes:

- The Fruitvale Canal Diversion fix, will consist of improvements to the diversion, options to make the diversion more fish friendly, construction, maintenance and operation (M&O), and a list of required permits.

- A bond was obtained in late August 2004 for $5,000,000 to begin the reconstruction of the General-308 System and the eventual refurbishment of the rest of the systems. A road map to the design of the reconstruction for the General-308 System has been completed. The project was split into four Phases and each Phase was split into Stages. Phase 1 is the pipe replacements that have been completed to date. Phase 2 is the replacement of the balance of the backbone transmission pipes. Design, specifications and construction documents have been completed for Stage 1 of Phase 2.

- Prepare construction documents and begin replacement of a portion of the West Yakima System.

- Begin the first step in developing a new customer service system including utility billing.

CAPITAL OUTLAY -- CAPITAL IMPROVEMENTS 2005

		479 Fund
•	Fruitvale Canal Diversion Study (Project 2010)	200,000
•	Stage 1 of Phase 2 of the General-308 Rebuild (Project #2059)	2,500,000
•	Replace West Yakima System (Project #2099)	300,000
•	Utility Billing System (Project #2094) (See budgeted policy issue under Finance section)	15,000
	Total Capital Outlay	$3,015,000

Funds budgeted in the 2004 year-end estimate and not spent will be brought forward to 2005.

Service Unit 348 -- Capital Improvement -- Revenue -- The total projected revenue for 2005 is $582,000, of which $574,000 is to be transferred from the Irrigation Operating Fund and $8,000 is interest from investments.

Service Unit 699 -- General Revenues -- The total 479 Fund Irrigation Capital Improvement expenditure amount for 2005 is $3,015,000, which when subtracted from 2005 projected total resources of $6,135,782, will leave a balance of $3,120,782 at year-end.

DEPT 479 IRRIGATION SYSTEM IMP

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
348 CAPITAL IMPROVEMENT	$585,130	$2,900,362	$602,378	20.8	$2,248,684	$3,015,000	104.0	134.1
REV SUMMARY BY SERVICE UNIT								
348 CAPITAL IMPROVEMENT	18,299	0	12,112	0.0	5,046,973	0	0.0	0.0
645 INTERFUND DISTRIBUTION	596,487	834,857	961,780	115.2	1,334,857	574,000	68.8	43.0
699 GENERAL REVENUES	2,541	4,817,711	4,475	0.1	1,420,636	5,561,782	115.4	391.5
TOTAL REVENUES	$617,328	$5,652,568	$978,366	17.3	$7,802,466	$6,135,782	108.5	78.6
SERVICE UNIT 348 CAPITAL IMPR								
EXPENSE								
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	$0	$0	$0	0.0	$0	$15,000	0.0	0.0
600 CAPITAL OUTLAYS								
650 CONSTRUCTION PROJECTS	585,130	2,900,362	602,378	20.8	2,248,684	3,000,000	103.4	133.4
TOTAL EXPENDITURES-SRV UNT 348	$585,130	$2,900,362	$602,378	20.8	$2,248,684	$3,015,000	104.0	134.1
330 INTERGOVERNMENTAL REV	$18,299	$0	$12,112	0.0	$46,973	$0	0.0	0.0
390 OTHER FINANCING SRCS	0	0	0	0.0	5,000,000	0	0.0	0.0
TOTAL REVENUES - SRV UNT 348	$18,299	$0	$2,112	0.0	$5,046,973	$0	0.0	0.0
SERVICE UNIT 645 INTERFUND DISTR								
390 OTHER FINANCING SRCS	$596,487	$834,857	$961,780	115.2	$1,334,857	$574,000	68.8	43.0
TOTAL REVENUES - SRV UNT 645	$596,487	$834,857	$961,780	115.2	$1,334,857	$574,000	68.8	43.0
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$4,812,711	$0	0.0	$1,395,636	$5,553,782	115.4	397.9
360 MISCELLANEOUS REVENUES	2,541	$5,000	$4,475	89.5	$25,000	$8,000	160.0	32.0
TOTAL REVENUES - SRV UNIT 699	$2,541	$4,817,711	$4,475	0.1	$1,420,636	$5,561,782	115.4	391.5

This page was intentionally left blank

C. Municipal Court

018 Municipal Court
038 Probation Services

CITY OF YAKIMA
FINANCE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Municipal Court **JUDGES: Susan J. Woodard, Presiding Judge**
Jonathan H. Martin

DIVISION: Municipal Court -- 018 **COURT SERVICES MANAGER: Linda Morris**

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

AUTHORIZED PERSONNEL		**2003 Actual**	**2004 Amended Budget**	**2005 Proposed Budget**
1411	Municipal Court Judge	2.00	2.00	2.00
1421	Court Services Manager	1.00	1.00	1.00
1430	Deputy Court Services Manager – Court	1.00	1.00	1.00
1422	Municipal Court Clerk	6.00	6.00	6.00
	Total Personnel	10.00	10.00	10.00

PERFORMANCE STATISTICS

a) Infractions (Non-Criminal)	**2003 Actual**	**2004 Estimated**	**2005 Projected**
Filings -- Proceedings:			
Infractions Filed	11,231	11,448	11,448
Violations Charged	14,198	14,326	14,326
Mitigation Hearings	2,230	2,350	2,350
Contested Hearings	479	330	330
Show Cause Hearings	191	180	180
Other Hearings On Record and Deferred Findings	401	700	700
Total Filings and Hearings	28,730	29,334	29,334
Dispositions:			
Infractions Paid	3,461	3,080	3,080
Failure to Respond	3,627	3,478	3,478
Committed	4,914	4,126	4,126
Not Committed	111	74	74
Dismissed	1,072	1,006	1,006
Amended	9	15	15
Total Disposed	13,194	11,718	11,718
Municipal Court Infraction Revenue [(1)]	$695,537	$770,000	$805,000

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

b) Criminal Filings:	2003 Actual	2004 Estimated	2005 Projected
Citations Filed	5,952	5,510	5,510
Violations Charged	7,012	6,750	6,750
Trial Settings:			
Non Jury Trials Set	681	315	315
Jury Trials	3,393	1,695	1,695
Proceedings:			
Arraignments	5,345	4,544	4,544
Non Jury Trials	32	14	14
Jury Trials	31	36	36
Stipulations to Record	6	0	0
Other Hearings	7,219	6,958	6,968
Dispositions:			
Bail Forfeitures	77	30	30
Guilty	4,738	3,841	3,841
Not Guilty	11	8	8
Dismissed	1,893	2,655	2,655
Amended	498	578	578
Deferred/Driver	351	312	312
Prosecution Resumed	77	62	62
Total Disposed	7,645	7,486	7,486
Municipal Court Criminal Revenue (1)	$535,718	$507,000	$512,000

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

EXPLANATORY NARRATIVE

Service Unit 129 -- Municipal Court

The Municipal Court of Yakima was established on January 1, 1997. The Municipal Court hears and determines all causes, civil or criminal, including traffic, parking and animal control infractions, arising under City ordinance and pronounces judgment in accordance therewith. The operation of the Yakima Traffic Violations Bureau was transferred to the supervision of the Municipal Court and assists in processing traffic cases. The Municipal Court Judges are elected for a four-year term.

Salary /Benefits:

The salary account includes an estimate for the management pay and compensation adjustment (PACA).

The personnel benefit accounts include rate increases for medical and dental insurance of 5%, and PERS retirement contributions of 87%, along with the normal roll-ups related to base wage adjustments; while industrial insurance rates were reduced by 10%.

Account 110 Salaries and Wages -- The budget of $565,045 for 2005 reflects a $27,964 or 1.05% increase over the 2004 year-end estimate of $537,081, and $34,021 or 6.4% over the amended budget of $531,024. The increase in this account is explained above.

Account 120 Overtime -- The 2005 projected budget of $50,000 remains the same as the 2004 year-end estimate and budget of $50,000. The 2005 budget includes paying Police Support Officers overtime for bailiff work and overtime to provide coverage among the clerks.

Account 200 Personnel Benefits -- For 2005, Personnel Benefits increased to $127,252 or 10.9% from the 2004 budget of $116,375. The personnel benefit accounts include increases as noted in Salary/Wage account above.

Account 410 Professional Services -- This line item includes certified Court Interpreter and Judge Pro-Tem services. For 2005, this line item is budgeted at $92,000, no increase from the 2004 year-end estimate of $92,000. These costs are a reflection of the volume of court cases and the variety of different languages for which interpretive services are required.

Account 420 Communication -- This account has a 2004 budget of $9,995. For 2005, $10,772 is budgeted. This increase is a result of increased volume driving telephone and postage costs.

Account 490 Miscellaneous -- This line item, which is estimated at $17,450 for 2004 year-end, provides for printing, registrations at training seminars, dues and subscriptions, and costs associated with Office of the Administrator for the Courts. For 2005, $20,450 has been budgeted.

Account 510 Intergovernmental Professional Services - This line item includes jury fees, witness 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.)

2004: year-end estimate is $24,000
2005: proposed budget is $24,000

DEPT 018 MUNICIPAL COURT

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
129 ADMINISTRATION	$831,855	$850,725	$656,947	77.2	$870,551	$909,669	106.9	104.5
134 PROBATION	742	0	0	0.0	0	0	0.0	0.0
TOTAL EXPENDITURES	$832,597	$850,725	$656,947	77.2	$870,551	$909,669	106.9	104.5
SERVICE UNIT 129 ADMINISTRATION								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$504,677	$531,024	$393,901	74.2	$537,081	$565,045	106.4	105.2
120 OVERTIME	59,730	50,000	36,754	73.5	50,000	50,000	100.0	100.0
140 RETIRE / TERM CASHOUT	790	0	4,503	0.0	5,000	0	0.0	0.0
TOTAL	565,197	581,024	435,159	74.9	592,081	615,045	105.9	103.9
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	114,039	116,375	90,273	77.6	116,375	127,252	109.3	109.3
2U0 UNIFORMS AND CLEANING	0	400	0	0.0	0	0	0.0	0.0
TOTAL	114,039	116,775	90,273	77.3	116,375	127,252	109.0	109.3
300 SUPPLIES								
310 OFFICE & OPERATING SUP	14,692	16,000	15,375	96.1	16,000	16,000	100.0	100.0
350 SMALL TOOLS & MIN EQU	4,669	2,000	326	16.3	500	2,000	100.0	400.0
TOTAL	19,361	18,000	15,702	87.2	16,500	18,000	100.0	109.1
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	87,345	82,000	79,629	97.1	92,000	92,000	112.2	100.0
420 COMMUNICATIONS	7,752	9,326	5,025	53.9	9,995	10,772	115.5	107.8
430 TRANSPORTATION / TRAINING	404	1,900	747	39.3	1,900	1,900	100.0	100.0
480 REPAIRS AND MAINTENANCE	0	250	0	0.0	250	250	100.0	100.0
490 MISCELLANEOUS	16,451	22,450	15,349	68.4	17,450	20,450	91.1	117.2
TOTAL	111,952	115,926	100,749	86.9	121,595	125,372	108.1	103.1
500 INTERGOVERNMENTAL SERVICES								
510 INTERGOVERNMENT PROF SVCS	21,306	19,000	15,065	79.3	24,000	24,000	126.3	100.0
TOTAL EXPENDITURES - S U 129	$831,855	$850,725	$656,947	77.2	$870,551	$909,669	106.9	104.5
SERVICE UNIT 134 PROBATION								
EXPENSE								
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	$556	$0	$0	0.0	$0	$0	0.0	0.0
430 TRANSPORTATION / TRAINING	37	0	0	0.0	0	0	0.0	0.0
490 MISCELLANEOUS	149	0	0	0.0	0	0	0.0	0.0
TOTAL	742	0	0	0.0	0	0	0.0	0.0
TOTAL EXPENDITURES-SRV UNT 134	$742	$0	$0	0.0	$0	$0	0.0	0.0

CITY OF YAKIMA
FINANCE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Municipal Court

JUDGE: Susan J. Woodard
JUDGE: Jonathan H. Martin

DIVISION: Probation Services -- 038

PROBATION SERVICES MANAGER: Colby D. Way, M.Ed.

DEFINITION -- The mission of Probation Services is to supervise persons granted probation or access to alternative sentencing programs by the Municipal Court of Yakima. The Probation Office works with persons granted probation with conditions in conjunction with the Court Order on issues of Reform and Rehabilitation. Some Reform and Rehabilitation issues include drug/alcohol treatment, domestic violence counseling, anger management counseling, parenting courses, cultural education, community service, good conduct, urinalysis and breath testing, mental health diagnosis and counseling, psychiatric assessment and medication management, sexual deviancy counseling, restitution accountability, victim impact panels, and no contact order accountability.

In the Performance Statistics table below "New Probation Clients" indicates the number of new (not currently active) clients placed on probation during the year; the "Probation Clients -- Average Per/Month" shows the monthly average number of all clients on probation each month throughout the year. Probation Services administers the Day Detention Program mainly for first time and minor offenders. Probation Services also maintains a free to the public culturally based education program with staff from Probation sharing time with citizens of the community, explaining and answering questions about the Criminal Justice Systems.

Probation Services Training Room Facilities have been utilized by approximately 40 government and non-profit agencies for a total of about 150 training days.

Probation Services revenue is experiencing a decrease over 2003 levels. It is projected that Probation Services revenue will decrease by $41,297 or 12.6% for 2004, compared to the 2003 levels. Probation is actually experiencing a loss of revenue as a product of the Probation Department and the Courts success. High accountability is resulting in more Failure To Comply cases that result in Probation revocations and probation fees being set aside due to the revocation. The second reason is the Probation and Courts policy to successfully terminate those Defendants that work hard at rehabilitation and reform resulting in full compliance with the Court Order sooner and Probation requesting the successful Defendants Probation be active or early terminated. The end result is successful citizens are completing the Court Order and getting off Probation early saving themselves substantial Probation sentence time and the Probation Fees assessed to those on Probation.

The 2004 projection shows that 407 individuals will complete Probation early and a total of 1,154 individuals will successfully complete their Probation with Yakima Municipal Court in 2004. The current active caseload is about 315 individuals for each Probation Officer, 200 individuals for the Probation Services Manager, and about 50 individuals with Day Detention. The Failure To Comply Caseload is about 1,550 individuals for a running total projected to be around 2,700 individuals. It is projected that 935 individuals will be revoked from Probation in 2004.

AUTHORIZED PERSONNEL		2003 Actual	2004 Amended Budget	2005 Proposed Budget
1431	Probation Services Manager	1.00	1.00	1.00
1432	Probation Officer	3.00	3.00	3.00
1434	Case Specialist (1)	1.00	1.00	0
1433	Probation Services Clerk	2.00	2.00	2.00
	Total Personnel	7.00	7.00	6.00

(1) Position transferred to Police Department in March 2004

Service Unit 134 -- Probation Services

PERFORMANCE STATISTICS		2003 Actual	2004 Estimated Year-End	2005 Projected Budget
Probation Clients:				
Probation	-- New	1,272	1,770	1,800
	-- Average Per/Month	2,203	2,700	2,800
Day Detention		601	230	250
Probation Revenue:				
Probation Fees		$355,175	$313,000	$315,000
Home Detention		108,568	See Jail Div.	See Jail Div.
Day Detention		$15,973	$7,500	$7,700

The salary accounts in Probation Services reflect estimates for the management/confidential employee's pay and compensation adjustment (PACA). The personnel benefit accounts include rate adjustments for Public Employee Retirement Systems, medical insurance, industrial insurance, and dental insurance.

Account 110 Salaries and Wages – The 2005 budget includes management/ confidential/ supervisory group/step adjustments and salary increases; and is projected to be $310,956, an increase over the 2004 amended budget of $298,144.

Account 200 Personnel Benefits -- The 2004 budget is $65,470; the 2005 budget is $66,420.

Account 310 Office and Operating Supplies -- The 2004 budget is $5,500. The 2005 proposed budget is $5,500.

Account 470 Public Utility Services -- The 2005 budget is $8,199 or 12% above 2004 levels. This increase above the 2004 budget reflects higher operating costs to include electricity, sewer, water, and refuse for 2005.

Service Unit 134 -- Probation Services Expenditure Summary

The 2005 budget is proposed at $411,757, up $11,786 or 3% over the 2004 budget level of $399,971, primarily due to general salary/merit increases, higher employer benefit costs, and higher operating costs in professional services.

According to State law R.C.W. 10.64.120, revenues raised shall be used to fund probation services and shall be in addition to those funds provided in R.C.W. 3.62.050. The following chart demonstrates the relationship between collected Probation fees and expenses.

Probation Services:	**2003 Actual**	**2004 Estimate**	**2005 Preliminary Budget**
Probation Fee Revenue	$353,319	$315,000	$330,000
Probation Day Detention Program Revenue	15,978	13,000	15,000
Expenditures	(464,636)	(395,331)	(411,757)
Probation Services Programs Over/Under Expenditures	($95,339)	($67,331)	($66,757)
Home Detention Revenue	108,568	See Jail Div.	See Jail Div.
Total Revenue Over/Under Expenditures -- All Probation Programs	$13,229	($67,331)	($66,757)
Add Beginning Reserve	189,075	202,193	134,862
Ending Reserve	$202,193	$134,862	$38,105

DEPT 038 PROBATION CENTER

SERVICE UNIT 134 PROBATION EXPENSE	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$317,658	$298,318	$224,555	75.3	$297,744	$310,356	104.0	104.2
120 OVERTIME	381	600	349	58.1	400	600	100.0	150.0
140 RETIRE / TERM CASHOUT	378	0	0	0.0	0	0	0.0	0.0
TOTAL	318,417	298,918	224,904	75.2	298,144	310,956	104.0	104.3
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	68,733	65,276	45,648	69.9	65,470	66,420	101.8	101.5
300 SUPPLIES								
310 OFFICE & OPERATING SUP	5,408	5,500	4,358	79.2	5,500	5,500	100.0	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	54,534	9,500	11,775	123.9	10,500	9,500	100.0	90.5
420 COMMUNICATIONS	4,317	5,511	2,350	42.6	3,741	4,332	78.6	115.8
430 TRANSPORTATION / TRAINING	3,597	1,350	258	19.1	700	1,350	100.0	192.9
470 PUBLIC UTILITY SERVICES	7,351	8,416	4,852	57.7	7,276	8,199	97.4	112.7
480 REPAIRS AND MAINTENANCE	0	1,500	0	0.0	1,500	1,500	100.0	100.0
490 MISCELLANEOUS	2,280	4,000	1,685	42.1	2,500	4,000	100.0	160.0
TOTAL	72,079	30,278	20,920	69.1	26,217	28,881	95.4	110.2
TOTAL EXPENDITURES-SRV UNT 134	$464,636	$399,971	$295,830	74.0	$395,331	$411,757	102.9	104.2

This page was intentionally left blank

D. Finance Department

013 State Examiner
015 Financial Services
052 Information Systems
054 Utility Services
096 SunDome Debt Service
098 District Court
099 Operating Transfers
172 Public Facilities District Revenue
195 Contingency
198 Capitol Theatre Reserve
221 LID Guaranty
515 Risk Management Reserve
610 Cemetery Trust

BONDED INDEBTEDNESS

272 2002 PFD – L.T.G.O. Convention Center Bonds
282 1998 L.T.G.O. Street Bond
283 1994 L.T.G.O. Bonds
284 1995 U.T.G.O. Fire Bonds
285 1997 L.T.G.O. Line of Credit
287 1996 L.T.G.O. Convention Center Bonds
289 LID Debt Service Control
484 WS – Revenue Bonds/Other Debt Services
485 Wastewater – Apple Tree Bonds
486 1998 Water Revenue Bonds
488 WS – 1996 Revenue/Refunding Bonds
491 2004 Irrigation Revenue Bond
493 2003 Wastewater Revenue Bond

CITY OF YAKIMA
FINANCE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

Introduction

DEPARTMENT: **Finance** **Director**: **Rita Anson**

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

Major Department responsibilities, by Division include:

Financial Services Division:
- Design, Preparation and Administration of all operating and capital budgets
- Financial Statement preparation and distribution
- Financial research, analysis and recommendation of various operating, capital, financial, legislative and/or economic development proposals
- Investment Portfolio Administration
- Capital Financing & Debt Service Administration (includes bonds, leases, loans, lines of credit)
- Risk Management Administration
- Payroll Administration
- Accounting and reporting of all City revenue, expenditure and receipt transactions of the City
- Administration and Budget responsibilities for: District Court Costs; Capitol Theatre Reserves; Cemetery Trust; LID Guaranties; Contingencies and Operating Funds Transfers
- Administrative liaison with the Municipal Court, Public Facilities District, Intergovernmental Agencies and other Outside Agencies

Information Systems Division: (Support to all City Departments)
- Maintenance and Enhancement support of existing Software Applications
- Design and/or Implementation of new software application systems
- Administration and Maintenance of the City's Information Systems Infrastructure (e.g.: network, databases, firewalls, distributed processing, etc.)
  - Maintenance and Enhancement of existing computer hardware (including: computers, printers, copiers, mobile data terminals, wireless PDA devices, data communications radios, microwaves, fiber optics, etc.)
- Geographical Information Services (GIS)
- Word Processing and Graphical Design services City-wide
- Printing services City-wide

Utility Services Division: (Support for Water, Wastewater, Irrigation & Refuse Utilities)
- Meter reading, Water Service Turn-on / Shut-Off
- Utility Billing
- Customer Account Administration and Maintenance
- Customer Account Credit and adjustments
- Administration of Delinquent Accounts and Collections
- Miscellaneous Service Repairs to Utility System Facilities and Equipment

Finance Department - 2004 Major Accomplishments:

During 2004 the workload within all three Divisions of the Finance Department remained very heavy. In addition to the normal day to day work of these divisions, which is significant in itself, the Finance Department accomplished the following significant achievements during 2004:

Financial Services Division – Cindy Epperson, Manager:

- Budget Strategy Team (BST): assisted in the creation/formation of the BST committee, including development of job descriptions, review of applications, creation of initial agendas and presentations, management of materials presented, etc. Continue to provide technical and administrative support on an on-going basis.
- Streamlined Sales Tax (SST): Staff attended numerous meetings throughout the state and participated on several committees in an effort to identify the impacts of this proposed legislation on the City of Yakima and other cities within the state and to identify alternate implementation models that would minimize/eliminate those negative impacts. This effort continues.
- Stormwater Utility: worked with Engineering and the County to plan the billing, develop the budget, and prepare related inter-local agreements for the new proposed utility
- Contingency Budget Reduction Plan: coordinated and administered the development of Tier III for the 2004 Contingency Budget Reduction Plan
- Financial Statements Enhancements: Implemented GASB 34, which completely changed the format of the City's Financial Statements. Received an Unqualified Opinion on our 2003 Audit by the State Auditors; the highest rating achievable
- Tourism Promotion Area: Worked with the Visitors and Convention Bureau to establish accounting procedures, budget and a new fund for the newly created Tourism Promotion Area
- Utility Customer Service System: worked with other Utility and other Divisions and outside consultants to document the financial systems and help create specifications for a new utility billing system.
- Capital Projects: Provided accounting/budgeting support for capital projects and related grants such as Capitol Theatre modifications, Municipal Court modifications, and Street projects
- Medical Savings Accounts: coordinated with Human Resources and the Legal Department to establish a Medical Savings Account program for City employees (to begin Jan. 1, 2005)
- Fire Service to West Valley: assisted the Fire Department in costing the addition of full-time fire service to the West Valley Annexation area.
- Refinanced (Refunded) Existing Bonds: refinanced the 1995 & 1996 GO bonds to achieve a lower interest rate and reduce long-term debt service costs; saved the taxpayer approximately $360,000 (present value) over the life of the bonds
- Irrigation System – Bond Sale: (a) analyzed and reported on numerous financial alternatives relative to the irrigation system re-build; (b) provided support and assistance to the Water Utility Operations Division and participated in various public meetings regarding the financing of this project; and (c) issued $5.2 million, 30 year Irrigation Revenue Bonds to finance the re-build.
- Hud Section 108 Loans: administered outstanding loans, issued a successor note for previously issued loans and provided technical support for new, proposed projects
- Lease Financing: Utilized the Master Finance Lease Agreement during the year to achieve low cost financing on approximately $500,000 of equipment purchases

Information Systems Division – Rick Pettyjohn, Manager:

- Web Service Enhancements:
  - Completed implementation of Computer Aided Dispatch (CAD) Web Services that enables the use of CAD information by additional personnel in the police administration and detective areas via web browsers on the City's intranet.
  - Developed / implemented a new internet mapping system on the City's website.
  - Researched, bid, and implemented an Internet SPAM blocking service.
  - Working on an upgrade of City's Web Page
- Regionalization Efforts:
  - Completed implementation of the SNARE record sharing system; this allows multiple agencies to share regional data, if they choose to do so. The system is in use in the Police department.
  - In cooperation with four other fire departments and districts, researched, selected and contracted for a regional fire records system service. Implementation will be complete in early 2005.
  - Implemented a private Public Safety Mobile Wireless Data Network to replace the cellular digital packetized data (CDPD) network, which is scheduled for termination by AT&T. Sixty police and fire units are now active, including units from the Union Gap Police Dept.; other City's and Fire Districts are contemplating the use of the City's system.
- Geographic Information Systems:
  - Won the prestigious "Special Achievement in GIS" award at the Environmental Systems Research Institute (ESRI) International Conference in San Diego. Two of our maps were selected for the ESRI Annual Map Book.
  - Acquired and processed new aerial photos of the Yakima region for the Geographical Information System.
- Enhancements / Upgrades to Existing Hardware:
  - Expanded City's Video Conferencing (VC) Ability: Installed a VC system between all the Fire Stations, which allows personnel to communicate more efficiently.
  - Completed upgrade of all City's Personal Computers to Windows 2000 and XP; scheduled to complete the upgrade of all the Windows servers to the Windows Server 2003 operating system by the end of 2004.
- Enhancements / Upgrades to Existing Software Networks / Applications:
  - Voice Over IP Network: Implemented the data communications and Voice Over IP network and installed computers at the new Harman Center. (Once fiber is run to the Harmon Center and Fire Station, they will have the ability to connect to the rest of the City's phone and data systems without additional expensive T1 lines.)
  - Modified the existing Payroll system to accommodate the employee dependent care options; available to employees commencing 1/1/05.
  - Participated in the preliminary work related to the Utility Customer Service System Replacement project; worked with outside consultants to identify current business processes and identify requirements of a new system.
  - Elimination of Prime Computer: Completed programming the budget preparation system (the last system utilizing the old Prime Computer); ran in parallel with existing system during the 2005 budget development process; once fully migrated to the new budget system, the old Prime computer will be retired.

In addition to the items noted above, the Finance and Information Systems Divisions are support divisions for all City Departments and, therefore, provide significant assistance to other departments throughout the City on an on-going basis. While, projects primarily accomplished by other Departments are not noted above, the Finance and/or Information Systems Divisions provide technical support to nearly every significant project carried on in any City Department.

Utility Services Division – Pete Hobbs, Manager:

- Customer Service Improvements: Worked closely with personnel in the Codes, Water, Wastewater, Refuse, Information Systems and Finance Divisions to identify problems in customer account and billing records, correct these problems and to identify and implement solutions that will prevent these problems from occurring in the future.
  - Met with personnel from the above noted divisions on a regular basis; identified issues and opened up communications for better problem identification / solving in future.
  - Implemented use of additional functions of the Itron hand-held meter reading devices which allows quick identification of dead meters, consumption on closed accounts, and other billing and related problems.
  - Utilizing the data from the Itron Units, generated 761 work orders in the past 7 months; 586 of which were generated to replace dead meters.
  - Began entering information on problem meters; field personnel now have information in advance and can take appropriate tools to site with them.
  - Began creating location cards for non-city meters. These are irrigation and deduction meters that customers have installed to reduce their bills. This will allow us to locate and read these meters more quickly.
  - Changed the Delinquent procedures. We are attempting to increase productivity with the same staff, by utilizing door hangers before we suspend water service.
  - Researched and analyzed various customer account data; identifying and correcting problems.
- New System Project: Participated in the preliminary work related to the Utility Customer Service System Replacement project; worked with outside consultants to identify current business processes and identify requirements of a new system.

The 2005 proposed budget for the Finance Department is included on the following pages in the order listed on the front of the Document Section tab.

Note: the Information Systems Division has three budgeted policy issues included in the 2005 proposed budget; refer to the Policy Issue Document for a detailed description/explanation of these budgeted policy issues.

CITY OF YAKIMA
FINANCE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Finance **DIRECTOR: Rita Anson**

DIVISION: State Examiner -- 013 **MANAGER: Cindy Epperson**

DEFINITION -- This division reflects the cost of the annual audit which is performed by the State Auditor's Office on all City funds pursuant to State law.

EXPLANATORY NARRATIVE

Service Unit 624

The total State Examiner's budget for 2005 is $103,000, an increase of $1,880 or 1.85% over the 2004 budget of $101,120.

DEPT 013 STATE EXAMINER

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 624 FINANCE								
EXPENSE								
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	$94,003	$101,120	$67,951	67.2	$101,120	$103,000	101.9	101.9
TOTAL EXPENDITURES-SRV UNT 624	$94,003	$101,120	$67,951	67.2	$101,120	$103,000	101.9	101.9

CITY OF YAKIMA
FINANCE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Finance **DIRECTOR: Rita Anson**

DIVISION: Financial Services -- 015 **MANAGER: Cindy Epperson**

DEFINITION -- This Financial Services Division is responsible for:

(a) Accounting and Reporting of all expenditure and revenue transactions,
(b) Financial Statements Preparation,
(c) Design, Preparation and Administration of the operating and capital budgets,
(d) Financial Analysis of various operating, financial, legislative and economic development proposals,
(e) Risk Management Administration,
(f) Investment Portfolio Administration,
(g) Capital Financing, Bond Redemption and Debt Service Administration,
(h) Receiving and Recording of all City receipts (cash, electronic funds, etc.), and
(i) Payroll Administration.

AUTHORIZED PERSONNEL		2003 Actual	2004 Amended Budget	2005 Proposed Budget
1140	Director of Finance and Budget	.60	.60	.60
1241	Financial Services Manager	1.00	1.00	1.00
10507	Utility and Finance Assistant	.60	.60	.60
10303	Financial Services Officer [1]	1.00	1.00	1.00
10304	Treasury Services Officer	1.00	1.00	1.00
10302	Accountant [1] [2]	3.00	3.00	3.00
10305	Financial Services Technician -- Payroll	1.00	1.00	1.00
2315	Cashier	2.75	2.75	2.00 [3]
2316	Financial Services Specialist	5.00	5.00	5.00
10301	Payroll Officer	1.00	1.00	1.00
	Total Personnel	16.95	16.95	16.20

(1) The Financial Services Officer is currently underfilled as an Accountant.

(2) Includes an Accountant position funded by the Office of Neighborhood Development Services.

(3) The number of cashiers was reduced by .75 FTE in the 2005 budget, the result of cost containment measures.

2005 Challenges:

In addition to the division's normal daily work, a number of projects/challenges face the Finance Division in the coming year. Listed below are some of the more significant projects planned for 2005:

- Capital Facilities Plan: Begin development of a city-wide Capital Facilities Plan in conjunction with Planning's development of an updated Comprehensive Plan (due in 2006).

- Implement GASB #34: the Governmental Accounting Standards Board (GASB) has issued new financial reporting requirements which will require significant additions to the City's financial reports and underlying data collection relative to major infrastructure assets (i.e.: roads, bridges, etc.). The first year implementation was done for the 2003 year-end financial statements. However, the infrastructure reporting was not entirely complete, so Finance will be working closely with Engineering to develop a method to cost infrastructure.

- Budget Strategy Team: Continue to provide technical support to the Budget Strategy Team.

- Budget Computer System: replace the existing budget system in order to move the last of the City's systems off of the PRIME computer, which is obsolete and no longer vendor supported. The 2004 budget was done in parallel between the existing and new systems. In 2005, it is expected that the new system will be primary.

- Utility / Customer Service computer system: Work with other divisions to review system proposals and begin implementation of a new Utility/Customer Service computer system.

- Nueva Primavera: The City has guaranteed debt service on bonds issued by the Housing Authority to build Nueva Primavera housing project. The project is in trouble financially and the City may have to make a loan to the Housing Authority for debt service payments. Finance will need to explore the remedies available and work with the Housing Authority for a solution.

- Policies/Contracts: Update/Establish various financial related contracts, policies and/or operating practices (ex: banking contracts, collections contract, court interpreter contract, use of warrants, ACH contract, use of credit cards, etc.).

PERFORMANCE STATISTICS	2003 Actual	2004 Amended Budget	2005 Projected Budget
Accounting Function			
Expenditures	$130,339,194	$145,812,036	$144,183,812
Capital Projects	27,392,730	32,529,054	30,698,899
Invoices Processed	28,531	29,000	29,500
Number of Grants Administered	30	35	35
Warrants Issued -- Payroll	9,740	9,666	9,700
Payroll and Benefits Paid	$42,406,980	$45,721,000	$48,007,700
Employees Paid (Permanent and Part Time) Avg. Monthly	751	757	765
Warrants Issued -- Claims	16,176	16,500	16,750
Dollar Amount of Claims Paid	$47,614,800	$48,750,000	$50,000,000
Number of Funds	68	73	76
Number of Full Accrual Funds	28	32	34
Interfund Payment Requests	785	800	800
LID's in Process	0	4	4

PERFORMANCE STATISTICS	2003 Actual	2004 Amended Budget	2005 Projected Budget
Treasury Function			
Revenue Received	$134,042,187	$125,605,000	$130,608,000
Treasurer's Checks and Wire Transfers (For Purchase and Sale of Investments)	1,748	1,800	1,850
Invoice and Assessment Rolls	3,965	4,000	4,000
Cash Register Transactions (1)	19,977	20,000	20,000
GO and Revenue Debt Issues Administered	17	15	15
LID's Closed (Negotiate Sale of LID Warrants and Bonds)	0	0	4
Public Works Trust Fund Loans Administered	20	21	21
Special Assessment Notes/Bonds	4	4	4
GO and Revenue Debt Service Payments Made	$4,160,097	$5,082,024	$4,852,523
IMPACT			
Investment Income	$1.8 million	$1.0 million	$1.3 million
Average Total Portfolio Managed	$48 million	$44 million	$53 million

(1) Cash register transactions noted are in a batch configuration and contain more individual transactions than these totals. Total transactions logged by the Treasury is approximately 50 – 60,000 per year.

EXPLANATORY NARRATIVE

Service Unit 624 -- Financial Services

Account 110 Salaries and Wages -- The 2005 budget is projected to be $820,760; $21,542 or 2.7% above the 2004 amended budget of $799,218. The salary account in this division reflects an estimated wage increase for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Additionally, four vacant positions were filled in 2003 (two Accountants and two Cashiers). Therefore, many of the employees are receiving merit increases in 2005. These increases were partially offset by the elimination of .75 FTE Cashier which was done as a cost containment measure for General Fund.

Account 120 Overtime -- This item is projected to be $8,000 in 2005, the same as the 2004 budget. Two functions regularly require overtime -- monthly payroll processing and budget preparation/production.

Account 200 Personnel Benefits -- This item for 2005 is $185,384, which is above the 2004 budget of $181,440, an increase of $3,944 or 2.17%. The personnel benefit accounts include base rate increases for medical and dental insurance of 5%, and PERS retirement contributions of 87%, along with the normal roll ups related to base wage adjustments; while industrial insurance rates were reduced by 10%. The position elimination also affects this account.

Account 310 Office and Operating Supplies -- For 2005 this account remains unchanged from the 2004 budget of $15,000. A major component of this account is warrant stock and IRS-related forms, such as W-2's and 1099's. Additionally, binders for the budget and other Finance-related documents are charged here.

Account 350 Small Tools and Minor Equipment -- The 2005 budget of $5,000 remains the same as in 2004. This account is earmarked for equipment replacement.

Account 410 Professional Services -- The $39,000 included in the 2005 budget is to provide for fiduciary (banking and trust) services -- $21,000; outside consultants, such as arbitrage compliance specialists -- $10,000; and technical support -- $8,000.

Account 430 Transportation/Training -- This line item is budgeted at $7,035 for 2005, the same as the 2004 budget. This will provide for management and staff to attend National and State Finance Officers' Association conferences and other training seminars. Currently, five staff are Certified Public Accountants; this certification requires 40 hours per year of continuing professional education.

Account 490 Miscellaneous -- This line item is budgeted at $28,300 for 2004, $2,000 or 7.6% more than the 2004 amended budget of $26,300, but the same as the 2004 year-end estimate. This account provides for printing of the City's budget documents and financial statements; registrations for training seminars; and dues and subscriptions to keep current on accounting, finance and related issues.

Service Unit 624 -- Expenditure Summary

The 2005 budget for Service Unit 624 -- Financial Services -- is projected at $1,121,584; $37,081 or 3.41% more than the 2004 amended budget of $1,084,503. This reflects costs relating to wage and benefit adjustments, offset in part by an elimination of .75 FTE; and higher operating costs in the areas of professional services and printing volume.

Service Unit 641 -- Insurance

Account 960 Insurance -- The $8,958 budgeted for 2005 provides for the Finance Director's and employee surety bonds. All charges from the Risk Management Reserve Fund were increased a minimum of 10% to cover escalating insurance costs and to rebuild reserves.

DEPT 015 FINANCIAL SERVICES

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
624 FINANCE	$1,028,612	$1,084,503	$788,170	72.7	$1,079,784	$1,121,584	103.4	103.9
641 INSURANCE AND BONDS	7,167	8,144	8,144	100.0	8,144	8,958	110.0	110.0
TOTAL EXPENDITURES	$1,035,779	$1,092,647	$796,314	72.9	$1,087,928	$1,130,542	103.5	103.9

DEPT 015 FINANCIAL SERVICES

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 624 FINANCE								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$733,083	$799,218	$581,294	72.7	$783,920	$820,760	102.7	104.7
120 OVERTIME	8,273	8,000	5,673	70.9	7,000	8,000	100.0	114.3
TOTAL	741,355	807,218	586,966	72.7	790,920	828,760	102.7	104.8
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	168,925	181,440	125,192	69.0	181,440	185,384	102.2	102.2
300 SUPPLIES								
310 OFFICE & OPERATING SUP	12,984	15,000	10,511	70.1	15,000	15,000	100.0	100.0
350 SMALL TOOLS & MIN EQU	8,699	5,000	4,743	94.9	5,000	5,000	100.0	100.0
TOTAL	21,683	20,000	15,254	76.3	20,000	20,000	100.0	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	48,804	26,000	25,636	98.6	39,000	39,000	150.0	100.0
420 COMMUNICATIONS	10,909	12,381	6,998	56.5	12,960	12,975	104.8	100.1
430 TRANSPORTATION / TRAINING	5,655	7,035	3,963	56.3	7,035	7,035	100.0	100.0
450 OPER RENTALS & LEASES	70	130	70	53.8	130	130	100.0	100.0
490 MISCELLANEOUS	31,209	26,300	24,088	91.6	28,300	28,300	107.6	100.0
TOTAL	96,648	71,846	60,754	84.6	87,425	87,440	121.7	100.0
500 INTERGOVERNMENTAL SERVICES								
530 STATE/COUNTY TAXES & ASSESS	1	0	3	0.0	0	0	0.0	0.0
600 CAPITAL OUTLAYS								
640 MACHINERY AND EQUIPMENT	0	4,000	0	0.0	0	0	0.0	0.0
TOTAL EXPENDITURES - S U 624	$1,028,612	$1,084,503	$788,170	72.7	$1,079,784	$1,121,584	103.4	103.9
SERVICE UNIT 641 INS & BONDS								
EXPENSE								
900 INTERFUND PAYMENT FOR SVCS								
960 INTERFUND INSURANCE SVCS	$7,167	$8,144	$8,144	100.0	$8,144	$8,958	110.0	110.0
TOTAL EXPENDITURES - S U 641	$7,167	$8,144	$8,144	100.0	$8,144	$8,958	110.0	110.0

CITY OF YAKIMA
FINANCE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Finance **DIRECTOR: Rita Anson**

DIVISION: Information Systems -- 052 **MANAGER: Rick Pettyjohn**

DEFINITION -- The Information Systems Division consists of three separate service units:

Service Unit 631 -- Data Processing -- The Data Processing service unit provides computer software system development, enhancement and maintenance, and operating support for all computer systems within the General City, Public Safety, Geographical Information Systems (GIS), Automated Inventory and Maintenance Management System (AIMMS), Client Services, and Computer Operations areas. Data Processing also provides implementation, security and support for more than six hundred client computers and peripheral devices and for the data communications network linking those computers in both the office and mobile environments.

Service Unit 652 -- Publications & Graphics Services -- The title of this Service Unit has changed from Word Processing to Publications & Graphics Services to reflect changing technologies and changing requirements of the City. As the number of personnel computers and the availability of word processing software have increased, the need for dedicated, centralized typing services has decreased. At the same time, electronic publication, presentation, and graphics software has become more readily available. This, combined with a more sophisticated audience has provided the impetus to change the range of services provided by this Service Unit.

As a result, the staff now consists of a single Publications and Graphics Specialist instead of two Word Processing typists. The new position will continue to provide limited word processing services. However, its primary function will be the utilization of publication and graphics software to facilitate the production of professional presentations in both paper and electronic form - including the City's Website.

$6,000 is included in the budget for temporary word processing services to assist with the development of large documents such as the Annual Budget.

Service Unit 653 -- Copy Center -- This Service Unit provides high-speed copying and professional quality off-set 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, Printing and Document Services produces a large volume of printed material for all facets of City government. In addition, the it performs a variety of mail room services and other tasks related to special projects such as surveys and special publications. Printing and Document Services charges the user departments for its copying and publishing services to offset the majority of its General Fund expenditures.

AUTHORIZED PERSONNEL		2003 Actual	2004 Amended Budget	2005 Proposed Budget
1140	Director of Finance and Budget	.25	.25	.25
10520	Utility and Finance Assistant	.25	.25	.25
1233	Information Systems Manager	1.00	1.00	1.00
2108	Computer Services Technician	3.00	4.00	4.00
2109	Applications Developer	2.00	2.00	2.00
2103	Programmer Analyst	1.00	1.00	1.00
2110	Data Base Administrator	1.00	1.00	1.00
2111	Lead Applications Systems Designer	1.00	1.00	1.00
2112	Network Services Engineer	1.00	1.00	1.00
10201	Senior Analyst (Confidential)	1.00	1.00	1.00
2106	Computer Operations Assistant	1.00	1.00	1.00
2107	Computer Operations Technician	1.00	1.00	1.00
7131	Word Processing Typist (1)	2.00	2.00	0.00
2115	Publications & Graphics Specialist (1)	0.00	0.00	1.00
2102	GIS Technician	1.00	1.00	1.00
7611	Print Shop Operator	1.00	1.00	1.00
11901	Supervising Senior Analyst	2.00	1.70	1.70
	Total Personnel	19.50	20.20	19.20

(1) Upon the retirement of the two Word Processing Typists, the City's requirements were reevaluated. As a result of this reevaluation, one position was eliminated and the other position was changed to a Publications and Graphics Specialist. This change reflects the decreased demand for typing services and the increased need for a specialist in the use of electronic publication, graphics, and presentation tools. As a result of this change, the Information Systems staff is reduced by one full-time position.

EXPLANATORY NARRATIVE

Service Unit 631 -- Data Processing

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

1) General City Systems which includes financial, billing, payroll and numerous other traditional business computer systems;

2) Public Safety Systems which includes Police and Fire Dispatch/9-1-1, Police and Fire Records, Geofile, Master Name Index, Jail Management System, Mobile Data Terminals, interfaces to Washington Crime Information Computer (WACIC) and National Crime Info Computer (NCIC), Prosecutors Case Management System, Probation System, Document Imaging, Photo Imaging, Mobile Digital Video System, and a variety of support systems;

3) Geographical Information Systems (GIS) which includes mapping, geolocational research, Global Positioning System (GPS) support, Automatic Vehicle Location (AVL) services, computer aided dispatch (CAD) and mobile client mapping systems, and special project support to several systems and departments within the City;

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

5) Client Services Support which includes installation, maintenance and support of personal computers and workstations, peripheral equipment, Blackberry PDA's and other personal productivity tools, office automation systems, video conferencing, and the data communications network including and extensive wireless and mobile communications systems.

6) Computer Operations which includes the maintenance and support of the large central City and Public Safety servers, operation of all centralized software applications, data entry, and office support.

Narrative Information:

2003-2004 Budget Summaries and Comparisons -- The total Information Systems 2004 amended budget amount is $2,816,990. The 2004 projected year-end amount is $2,723,311. This is $93,679 or 3.33% less than the amended budget. The 2005 proposed budget is $2,378,956, which is a $438,034 or 15.55% decrease from the 2004 amended budget. This reduction is primarily due to the completion of large projects budgeted in 2004.

Service Unit 631 -- Data Processing

Account 110 Salaries and Wages -- The 2004 year-end expenditure estimate of $930,403 is $8,831 less than the 2004 amended budget of $939,234 due to a vacancy in one of the technician position for part of the year. The 2005 proposed budget is $995,291 for a $56,057 or 5.96% increase above the 2004 amended budget. The salary account in this division reflects an estimated settlement for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). The remainder of this increase is due to step and longevity increases for eleven employees.

Account 120 Overtime -- The 2004 year-end expenditure estimate of $10,000 is the same as the 2004 amended budget of $10,000. The 2005 proposed budget is $8,000 which is $2,000 or 20% less than the 2004 amended budget. This projected reduction in overtime is the result of full staffing. This overtime budget is the result of workload and emergency callbacks due to the 24-hour operation of the computer systems.

Account 130 Special Pay -- This account contains funding for standby pay. We have programmers on standby during all non-working hours to provide immediate response to computer system emergencies. Though the Public Safety departments' systems are the main requirements for standby, several other City departments are reliant on 24-hour computer availability. The 2004 projected year-end is $8,000 which is $1,344 more than the 2004 amended budget of $6,656 due to a negotiated increase in the standby rate of pay in 2004. The 2005 proposed budget is $8,000 which is the same as the 2004 projected year-end.

Account 200 Personnel Benefits -- The 2004 year-end expenditure estimate is $216,989. This is the same as the 2004 amended budget. The 2005 proposed budget is $235,109, which is a $18,119 or 8.35% increase from the 2004 amended budget. The main component of this increase is increase in the mandated employer contribution to the State retirement system in 2005.

Account 310 Office and Operating Supplies -- The 2004 year-end expenditure estimate is $25,000 which is the same as the 2004 amended budget. Paper and printing supplies account for approximately 60% of this budget. These costs are driven by demand. Wiring, computer supplies, and parts account for most of the remaining budget. The 2005 proposed budget is $25,000 which is the same as the 2004 amended budget.

Account 350 Small Tools and Minor Equipment -- Micro-computer, communications, and peripheral equipment that cost less than the capital value threshold make up most of this account. The 2004 year-end estimate $119,000 which is $14,132 or 10.62% less than the 2004 amended budget amount of $133,132. The 2005 proposed budget is $100,000 which is $33,132 or 24.89% less than the 2004 amended budget. Personal Computer (PC)

replacement funding makes up nearly 75% of this account budget. This funding level maintains a ten year replacement cycle for the City's PC's. The remainder of the budget supports upgrade parts, peripherals, and communications equipment.

Account 410 Professional Services -- The 2004 year-end expenditure estimate is $348,712 which is the virtually the same as the 2004 amended budget. The 2005 proposed budget is $187,000 which is $161,742 or 46.38% less than the 2004 amended budget. Because this Professional Services account contains appropriations for nearly all Information Systems projects, it can vary dramatically from year to year depending on project completion dates and project implementation schedules. This account also contains funding for client computer software license fees, training, data base licenses, computer virus detection subscription, and anti-SPAM e-mail service. An Internet Auditing system and an On-line Client Computer Inventory system were budgeted for 2004. These two projects may not be completed by year end and may be encumbered into 2005. This will not change actual expenditures.

Account 420 Communications -- This account includes telephone, data and mobile communications costs. The 2004 year-end expenditure estimate is $74,201, which is $5,595 or 7.01% less than the 2004 amended budget of $79,796. The 2005 proposed budget is $53,551, which is $26,245 or 32.89% less than the 2004 amended budget. This reduction results from implementation of a private wireless system for public safety mobile computers to that replaces the public CDPD services previously used.

Account 430 Transportation and Training -- The 2004 year-end expenditure estimate is $10,000, which is $1,306 more than the 2004 amended budget of $8,694. The 2005 proposed budget is $8,750. Anticipated travel in 2005 budget includes:

ORGANIZATION	MEETINGS/CLASSES	STAFF ATTENDING
ESRI National Users Group Arc/ Info - Mapping	Annual Meeting in San Diego, CA	Senior Analyst
NW ESRI Users Group Arc/Info - Mapping	Annual Meeting in Western Washington	Senior-Analyst and GIS Technician
Oracle Relational Data Base Western Users Group	Annual Meeting in Los Angeles, CA	Senior Analyst
Programming and technical training classes	Various	Programmers and technical staff members

Account 480 Repairs and Maintenance -- The City carries maintenance and support contracts on most major computer hardware and computer software components. The 2004 year-end expenditure estimate is $227,585, which is $25,562, or 10.10% less than the $253,147 2004 amended budget. The 2005 proposed budget is $244,450. This is $8,697 or 3.44% less than the 2004 amended budget.

Account 490 Miscellaneous -- The 2004 year-end expenditure estimate is $3,800 which is the same as the 2004 amended budget. The 2005 proposed budget is also $3,800.

Account 550 Interfund Subsidies - The 2004 year-end expenditure estimate is $17,950 which is $50 less than the 2004 amended budget. These funds were transferred to Equipment Rental to purchase a replacement for one of Information Systems old vans. No funds are budgeted for 2005.

Account 640 Machinery and Equipment -- The 2004 year-end expenditure estimate is $140,001, which is $10,857 or 7.19% less than the 2004 amended budget of $150,858. The 2005 proposed budget is $25,000, which is $125,858 or 83.43% less than the 2004 amended budget. Additional information on this account is in the Capital Outlay Request section below.

CAPITAL OUTLAY REQUESTS: Service Unit 631 -- Data Processing:

Account 640

Item	Cost	Funding Source	Justification
Computer Server and Disk Array for the Geographical Information System (GIS)	$25,000	General Fund	The GIS system is currently sharing a server with City applications. This combination is beginning to adversely affect performance.

Account 660 Capital Leases -- This account represents the total capital value of equipment purchased via a lease/purchase contract. The expenditures in this account are offset by a corresponding lease-revenue account. The actual annual expenditures are in accounts 750 and 800 below. In 2004, a new high-speed central computer printer was purchased. No additional purchases are budgeted in this account for 2005.

Accounts 750 and 800 Debt Service - Principal and Interest -- These accounts represent the payments for the central, high-speed computer printer, the Mobile Wireless Data Network (MWDN), and the Police Patrol Video Units. Because the ratios between principal and interest change each year, the accounts have been combined in this narrative to provide a better year-to-year comparison. The 2004 projected year-end estimate is $156,269, which is $9,510 less than the 2004 amended budget of $165,779. The 2005 budget request is

$204,071 which is $38,292 or 23.10% more than the 2004 amended budget. This increase is due to 2005 being the first full year of payments for all the equipment.

Account 950 Interfund Operating Rental and Leases -- This account is the Equipment Rental charge for the Information Systems' two vans. The 2004 year-end expenditure estimate is $1,814, which is the same as the 2004 amended budget. The 2005 proposed budget is $3,628, which is $1,814 or 100% more than the 2004 amended budget. This increase is due to Information Systems new van.

Service Unit 631 -- Data Processing - Summary

2004: year-end expenditure estimate for Service Unit 631 (Data Processing) is $2,345,552. This is $66,900 or 2.77% less than the 2004 amended budget of $2,412,452.

2005: Data Processing proposed budget is $2,102,416. This is $309,991 or 12.85% less than the 2004 amended budget. An explanation of these variances is included in the account information noted above.

EXPLANATORY NARRATIVE

Service Unit 652 -- Publications & Graphics Services

The Publications & Graphics Service Unit provides document development services to all City departments. Examples include: weekly Council packets, Council Study Session information, the annual budget, the consolidated Annual Financial Report, and departmental reports. Because of the reduction in basic word processing work, we have added electronic publication and graphics development to the service unit functions and have changed the name from Word Processing to Publications & Graphics Services. Except for the adjustments in the personnel account lines, the 2005 proposed budget is the same as the 2004 amended budget.

Account 110 Salaries and Wages -- The 2004 year-end estimate is $30,471, which is $31,875 or 51.12% less than the 2004 amended budget amount of $62,346. This reduction is due to the retirement of both Word Processing Typists at mid-year 2004. The 2005 proposed budget is $34,719, which is $27,627 or 44.32% less than the 2004 amended budget. This reduction is the result of reducing the staff to one position.

Account 140 Retirement/Termination Cashout -– The 2004 year-end estimate is $23,171 which is $7,792 more than the 2004 amended budget amount of $15,379. This increase is due to both staff members retiring at the same time. There is no budget for 2005.

Account 200 Personnel Benefits -- The 2004 year-end estimate is $42,400, which is $5,688 more than the 2004 amended budget amount of $36,712. As with the Retirement Cashout account above, this additional is the result of two employees retiring in the same year. The PERS Excess Compensation account is the primary component of this additional expenditure. The 2005 proposed budget is $12,467, which is $24,245 or 66.05% less than the 2004 amended budget. This reduction is the result of no further retirements and the elimination of one staff position.

Service Unit 652 -- Publications & Graphics Services - Summary

2004: year-end expenditure estimate is $97,921, which is $21,886 or 18.27% less than the 2004 amended budget of $119,807.

2005: proposed budget is $52,606, which is $67,201 or 56.10% less than the 2004 amended budget. An explanation of these variances is included in account information noted above.

Service Unit 653 -- Copy Center

This service unit provides high-speed copying, quality off-set printing and publishing services and a variety of mailroom services to all departments of the City. This budget does not propose any administrative or structural changes to the Copy Center. The Copy Center is an internal services unit with a budget driven by demands for service. The Copy Center bills for many of these services which offsets much of its costs to the General Fund.

Account 110 Salaries and Wages -- The 2004 year-end estimate is $36,115, which is the same as the 2004 amended budget. The 2005 proposed budget is $36,847, which is $732 or 2.02% more than the 2004 amended budget. This account includes an estimated wage increase for AFSCME represented employees.

Account 200 Personnel Benefits -- The 2004 year-end estimate is $11,914, which is the same as the 2004 amended budget. The 2005 proposed budget is $12,573 which is $658 or 5.52% more than the 2004 amended budget.. Most of this increase is the result of an increase in the employer share of the contribution to the state PERS retirement system.

Account 310 Office and Operating Supplies -- This account contains general office and operating supplies such as plain white paper, black ink, and toner cartridges. The 2004 year-end estimate is $24,000, which is $4,000 more than the 2004 amended budget amount of $20,000. The 2005 proposed budget is $20,000. Approximately 75% of this account consists of paper. This account is partly demand driven and, as a result, can vary from year to year.

Account 340 Items Purchased for Resale or Inventory -- This account contains supplies purchased for and billed to specific print jobs such as utility envelopes. This account is completely demand driven. The 2004 year-end estimate of $50,000 which is $2,677 or 5.65% more than the 2004 amended budget of $47,323. The 2005 proposed budget is $50,000, which is the same as the 2004 year-end estimate.

Account 480 Repairs and Maintenance -- This account contains maintenance contracts and direct repair costs for copy machines, printing equipment and mail processing equipment. The 2004 year-end expenditure estimate is $44,750, which is $250 less than the 2004 amended budget of $45,000. The 2005 proposed budget is $37,750, which is $7,250 or 16.12% less than the 2004 amended budget. This decrease is the result of new equipment which has lower maintenance cost.

Account 640 Machinery and Equipment -- This account contains $35,000 in the 2005 budget request. These funds are budgeted to replace an old, analog plate-maker for the offset press with a new digital plate-maker.

Account 660 Capital Leases -- In the 2004 amended budget, this account contains the capital costs of the digital copier/printer to replace the existing analog copier in the Print Shop. These funds were encumbered from the 2003 budget. The expenditure contained in this account is offset by a Lease Revenue entry in the General Fund resulting in no change to the General Fund balance. The capital cost of the copier/printers was $93,414 which is $6,586 less than the 2004 amended budget. No additional lease capital expenditures are planned for 2005.

Account 700 and 800 Debt Service - Principal and Interest -- The combined 2004 year-end expenditure estimate for these two accounts is $16,443, which is $4,638 less than the 2004 amended budget of $21,081. The 2005 proposed budget for these combined accounts is $28,422, which reflects a full year of lease payments.

Service Unit 653 -- Copy Center Summary

2004: year-end estimate for the Copy Center is $279,838, which is $4,893 or 1.72% less than the 2004 amended budget amount of $284,731.

2005: proposed budget is $223,889, which is $60,842 or 21.37% less than the 2004 amended budget amount of $284,731. This decrease is due to the reduction of capital expenditures.

DEPT 052 INFORMATION SYSTEMS

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
631 DATA PROCESSING CENTER	$1,795,461	$2,412,452	$1,775,339	73.6	$2,345,552	$2,102,461	87.2	89.6
652 PUBLICATIONS & GRAPHIC SRVC	81,817	119,807	75,048	62.6	97,921	52,606	43.9	53.7
653 COPY CENTER	155,807	284,731	219,535	77.1	279,838	223,889	78.6	80.0
TOTAL EXPENDITURES	$2,033,084	$2,816,990	$2,069,922	73.5	$2,723,311	$2,378,956	84.5	87.4
SERVICE UNIT 631 DATA PROC CENTER								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$871,488	$939,234	$688,012	73.3	$930,403	$995,291	106.0	107.0
120 OVERTIME	5,919	10,000	5,566	55.7	10,000	8,000	80.0	80.0
130 SPECIAL PAY	7,527	6,656	6,201	93.2	8,000	8,000	120.2	100.0
TOTAL	884,934	955,890	699,779	73.2	948,403	1,011,291	105.8	106.6
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	185,417	216,990	156,002	71.9	216,989	235,109	108.4	108.4
300 SUPPLIES								
310 OFFICE & OPERATING SUP	24,033	25,000	16,060	64.2	25,000	25,000	100.0	100.0
320 FUEL CONSUMED	444	311	277	89.2	311	311	100.2	100.0
350 SMALL TOOLS & MIN EQU	118,226	133,132	89,195	67.0	119,000	100,000	75.1	84.0
TOTAL	142,703	158,443	105,531	66.6	144,311	125,311	79.1	86.8
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	173,609	348,742	225,979	64.8	348,712	187,000	53.6	53.6
420 COMMUNICATIONS	90,810	79,796	61,049	76.5	74,201	53,551	67.1	72.2
430 TRANSPORTATION / TRAINING	6,276	8,694	10,062	115.7	10,000	8,750	100.6	87.5
440 ADVERTISING	174	500	1,262	252.3	1,262	500	100.0	39.6
480 REPAIRS AND MAINTENANCE	255,804	253,147	228,345	90.2	227,585	244,450	96.6	107.4
490 MISCELLANEOUS	2,523	3,800	1,629	42.9	3,800	3,800	100.0	100.0
TOTAL	529,196	694,679	528,326	76.1	665,560	498,051	71.7	74.8
500 INTERGOVERNMENTAL SERVICES								
550 INTERFUND SUBSIDIES	0	18,000	17,950	99.7	17,950	0	0.0	0.0
600 CAPITAL OUTLAYS								
640 MACHINERY AND EQUIPMENT	41,488	150,858	62,077	41.1	140,001	25,000	16.6	17.9
660 CAPITAL LEASES	0	50,000	54,255	108.5	54,255	0	0.0	0.0
TOTAL	41,488	200,858	116,332	57.9	194,256	25,000	12.4	12.9
700 DEBT SERVICE - PRINCIPAL								
750 DEBT SVC-CAP LEASE-PRIN	10,103	159,638	132,176	82.8	137,124	179,950	112.7	131.2
800 DEBT SERVICE - INTEREST								
830 DEBT SVC-EXT LTD INTEREST	663	6,141	17,882	291.2	19,145	24,121	392.8	126.0
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LEASES	957	1,814	1,361	75.0	1,814	3,628	200.0	200.0
TOTAL EXPENDITURES-SRV UNT 631	1,795,461	2,412,452	1,775,339	73.6	2,345,552	2,102,461	87.2	89.6

DEPT 052 INFORMATION SYSTEMS

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 652 PUB & GRAPHIC SVC								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$61,391	$62,346	$24,169	38.8	$30,471	$34,719	55.7	113.9
120 OVERTIME	1,760	500	679	135.8	679	1,000	200.0	147.3
140 RETIRE / TERM CASHOUT	0	15,379	23,172	150.7	23,171	0	0.0	0.0
TOTAL	63,151	78,225	48,020	61.4	54,321	35,719	45.7	65.8
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	17,465	36,712	25,769	70.2	42,400	12,467	34.0	29.4
300 SUPPLIES								
310 OFFICE & OPERATING SUP	253	3,000	715	23.8	250	3,000	100.0	200.0
400 OTHER SERVICES AND CHARGES								
420 COMMUNICATIONS	894	1,200	360	30.0	750	1,000	83.3	133.3
430 TRANSPORTATION / TRAINING	0	95	0	0.0	0	95	100.0	0.0
480 REPAIRS AND MAINTENANCE	0	500	0	0.0	0	250	50.0	0.0
490 MISCELLANEOUS	54	75	183	244.6	200	75	100.0	37.5
TOTAL	949	1,870	544	29.1	950	1,420	75.9	149.5
TOTAL EXPENDITURES-SRV UNT 652	$81,817	$119,807	$75,048	62.6	$97,921	$52,606	43.9	53.7
SERVICE UNIT 653 COPY CENTER								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$35,157	$36,115	$26,704	73.9	$36,115	$36,847	102.0	102.0
120 OVERTIME	1,067	2,500	773	30.9	2,500	2,500	100.0	100.0
TOTAL	36,224	38,615	27,477	71.2	38,615	39,347	101.9	101.9
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	10,279	11,915	8,821	74.0	11,914	12,573	105.5	105.5
2U0 UNIFORMS AND CLEANING	137	100	56	56.0	100	100	100.0	100.0
TOTAL	10,416	12,015	8,877	73.9	12,014	12,673	105.5	105.5
300 SUPPLIES								
310 OFFICE & OPERATING SUP	14,556	20,000	15,935	79.7	24,000	20,000	100.0	83.3
340 ITEMS PURCH RESALE OR INVEN	43,353	47,323	34,237	72.3	50,000	50,000	105.7	100.0
TOTAL	57,909	67,323	50,172	74.5	74,000	70,000	104.0	94.6
400 OTHER SERVICES AND CHARGES								
420 COMMUNICATIONS	282	252	147	58.0	252	252	99.8	100.0
430 TRANSPORTATION / TRAINING	0	95	0	0.0	0	95	100.0	0.0
480 REPAIRS AND MAINTENANCE	35,121	45,000	28,783	64.0	44,750	37,750	83.9	84.4
490 MISCELLANEOUS	0	350	8	2.2	350	350	100.0	100.0
TOTAL	35,404	45,697	28,937	63.3	45,352	38,447	84.1	84.8
600 CAPITAL OUTLAYS								
640 MACHINERY AND EQUIPMENT	0	0	0	0.0	0	35,000	0.0	0.0
660 CAPITAL LEASES	0	100,000	93,414	93.4	93,414	0	0.0	0.0
TOTAL	0	100,000	93,414	93.4	93,414	35,000	35.0	37.5
700 DEBT SERVICE - PRINCIPAL								
750 DEBT SVC-CAP LEASE-PRIN	15,222	20,500	9,115	44.5	14,100	25,839	126.0	183.3
800 DEBT SERVICE - INTEREST								
830 DEBT SVC-EXT LTD INTEREST	632	581	1,543	265.5	2,343	2,583	444.6	110.2
TOTAL EXPENDITURES-SRV UNT 653	$155,807	$284,731	$219,535	77.1	$279,838	$223,889	78.6	80.0

CITY OF YAKIMA
FINANCE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Finance **DIRECTOR: Rita Anson**

DIVISION: Utility Services -- 054 **MANAGER: Pete Hobbs**

DEFINITION -- The Customer Services Division provides business services to utility customers and the utility operating divisions; including meter reading, billing, customer account maintenance and credit arrangements, follow up on over due accounts and providing general information to customers regarding their accounts, available services, utility operations, City ordinances, etc.

The Utility Services Division is in a rebuilding phase. During the past year, the Division has implemented a number of changes in procedures, including:

- Began utilizing the collections module of the billing system. These delinquent accounts will be forwarded to a collection agency more quickly and efficiently. There are currently 7,051 accounts at collections, representing $1,222,537.
- Received training on the Itron handheld readers. This allowed us to begin using more of the functions of the unit. Each meter and account is now reviewed by two separate individuals every time the account is billed. This allows us to quickly identify dead meters, consumption on closed accounts, and other problems so they can be promptly remedied.
- We are holding regular meetings with the Utility Managers. This communication lets us identify concerns and swiftly deal with them.
- We are reviewing all water and sewer permits from 1996 to present to insure that we are correctly billing our customers.

The following service unit comprises this division:

Service Unit 635 -- Water-Sewer-Refuse-Irrigation Utility Billing

AUTHORIZED PERSONNEL		**2003 Actual**	**2004 Amended Budget**	**2005 Proposed Budget**
1140	Director of Finance and Budget	.15	.15	.15
1242	Utility Services Manager	1.00	1.00	1.00
10520	Utility and Finance Assistant	.15	.15	.15
7315	Utility Service Representative	5.00	5.00	5.00
7311	Water Services Specialist	5.00	5.00	5.00
14301	Utility Service Supervisor	1.00	1.00	1.00
	Total Personnel	12.30	12.30	12.30

Service Unit 635 – Water-Sewer-Irrigation-Refuse Utility Billing and Customer Services Office

PERFORMANCE STATISTICS	2003 Actual	2004 Amended Budget	2005 Projected Budget
OUTPUT/WORKLOAD			
New Accounts Started	7,272	7,700	8,100
Meters Read	131,847	134,000	138,000
Customer Service Calls Answered	66,000	72,000	75,000
Bills Issued	150,532	155,000	158,000
Reminder Notices Issued	45,364	49,000	50,500
Suspension Notices Issued	22,579	24,000	25,000
Delinquent Bills in Collection	4,865	8,000	9,000

EXPLANATORY NARRATIVE

The salary account includes an estimated wage increase for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA).

The personnel benefit accounts include rate increases for medical and dental insurance of 5%, and PERS retirement contributions of 87%, along with the normal roll-ups related to base wage adjustments; while industrial insurance rates were reduced by 10%.

Service Unit 635 – Customer Services/Utility Office

Account 100 Salaries and Wages -- The 2005 budget of $573,607 reflects an increase of $44,143 or 8.33% from the 2004 amended budget of $529,464. This increase is the result of merit and longevity adjustments for division personnel, salary increases as discussed above, and the addition of two temporary personnel.

Account 200 Personnel Benefits -- The 2005 budget of $168,725 reflects an increase of $13,528 or 8.71% from the 2004 year-end estimate of $155,197. The increase is the result of merit and longevity adjustments for division personnel; and benefit increases as discussed above.

Account 320 Fuel – The 2005 budget of $8,000 reflects a decrease of $6,225 or 43.77% from the 2004 budget of $14,225. The 2004 fuel budget was significantly increased due to the recent escalation of fuel prices.

Account 420 Communications – This line item reflects an increase of $7,300 or 7.57% from the 2004 budget of $96,338 to $103,638. This increase was due to increased mail volume, a function of growth in the customer base.

Account 490 Miscellaneous – The 2005 budget of $19,500 reflects an increase of $6,000 or 44.44% from the 2004 budget of $13,500. The 2004 budget for printing was inadequate for the volume of bills being produced. Therefore, the 2005 budget was adjusted to better meet volume demands. This account includes the cost of materials and supplies for printing of utility bills and other customer notifications. Supplies are purchased in bulk and at various times throughout the year. Therefore, there are timing differences which cause fluctuations in costs from year to year.

Service Unit 635 -- Summary

The proposed budget for 2005 of $901,952 is $61,819 or 7.35% more than the 2004 year-end projection of $840,133.

The estimated billings for water, sewer, refuse and irrigation utility services are approximately $23.9 million for 2004. The 2005 budgeted expenditure projection of $901,952 is approximately 3.77% of the estimated billing for 2005. This is a small increase from the 3.57% of billed flows in 2004.

DEPT 054 UTILITY SERVICES

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
635 UTILITY CUSTOMER SERVICE	788,560	840,848	628,612	74.8	840,133	901,952	107.3	107.4
641 INSURANCE AND BONDS	1,444	1,641	1,641	100.0	1,641	1,805	110.0	110.0
642 PRIOR PENSIONS	2,062	2,074	1,546	74.6	2,074	2,074	100.0	100.0
TOTAL EXPENDITURES	$792,066	$844,563	$631,802	74.8	$843,848	$905,831	107.3	107.3

DEPT 054 UTILITY SERVICES

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 635 UTILITY CUST SVC								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$495,819	$529,464	$395,225	74.6	$529,464	$573,607	108.3	108.3
120 OVERTIME	4,886	6,000	5,789	96.5	6,000	6,000	100.0	100.0
TOTAL	500,705	535,464	401,014	74.9	535,464	579,607	108.2	108.2
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	143,108	155,197	112,801	72.7	155,197	168,725	108.7	108.7
2U0 UNIFORMS AND CLEANING	505	500	0	0.0	500	500	100.0	100.0
TOTAL	143,614	155,697	112,801	72.4	155,697	169,225	108.7	108.7
300 SUPPLIES								
310 OFFICE & OPERATING SUP	4,314	3,490	2,738	78.4	3,490	3,490	100.0	100.0
320 FUEL CONSUMED	6,710	14,225	5,287	37.2	8,000	8,000	56.2	100.0
350 SMALL TOOLS & MIN EQU	182	1,500	92	6.2	750	1,500	100.0	200.0
TOTAL	11,205	19,215	8,117	42.2	12,240	12,990	67.6	106.1
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	312	-300	36	12.0	0	0	0.0	0.0
420 COMMUNICATIONS	92,465	96,338	76,616	79.5	99,698	103,638	107.6	104.0
430 TRANSPORTATION / TRAINING	258	271	99	36.4	271	271	100.0	100.0
480 REPAIRS AND MAINTENANCE	3,916	4,300	3,589	83.5	4,300	4,300	100.0	100.0
490 MISCELLANEOUS	21,220	13,500	15,491	114.8	18,500	19,500	144.4	105.4
TOTAL	117,547	114,709	95,831	83.5	122,769	127,709	111.3	104.0
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LEASES	15,489	15,763	10,848	68.8	13,963	12,420	78.8	88.9
TOTAL EXPENDITURES-SRV UNT 635	$788,560	$840,848	$628,612	74.8	$840,133	$901,952	107.3	107.4
SERVICE UNIT 641 INS & BONDS								
EXPENSE								
900 INTERFUND PAYMENT FOR SVCS								
960 INTERFUND INSURANCE SVCS	$1,444	$1,641	$1,641	100.0	$1,641	$1,805	110.0	110.0
TOTAL EXPENDITURES - S U 641	$1,444	1,641	$1,641	100.0	$1,641	$1,805	110.0	110.0
SERVICE UNIT 642 PRIOR PENSIONS								
EXPENSE								
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	$2,062	$2,074	$1,546	74.6	$2,074	$2,074	100.0	100.0
TOTAL EXPENDITURES-SRV UNT 642	$2,062	$2,074	$1,546	74.6	$2,074	$2,074	100.0	100.0

CITY OF YAKIMA
FINANCE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Finance **DIRECTOR: Rita Anson**

DIVISION: SunDome -- 096 **MANAGER: Cindy Epperson**

DEFINITION -- This activity provides for payment to Yakima County for the City of Yakima's share of debt service costs on $4,000,000 in SunDome construction bonds. A portion of Business License fees and Real Estate Taxes are dedicated to service this debt.

For 2005, $110,697 in resources from a 50% increase in Business License Tax fees implemented in January, 1988, and $40,000 in Real Estate Excise Tax receipts are allocated for Debt Service on SunDome Bonds.

In 2003 the City and the County entered into an interlocal agreement which addressed existing debt service and the need for some major improvements on the SunDome. Because the County had refinanced the two original bond issues, there were debt service savings. Per agreement, the City will continue paying on the original debt service schedule, but the payments will be ended a year earlier than programmed, (2006 on one issue, and 2008 on the other).

At the same time, some of the amateur athletic groups had requested modifications to the SunDome. To maintain our competitive advantage to draw tournaments, the County 1) secured a state grant, and 2) requested a contribution from Union Gap and Yakima. The City was able to issue about $1.4 million of zero coupon Limited Tax General Obligation issue bonds using a financing plan that basically extended the current annual debt service payments of about $150,000 out to 2023. The debt service on the new bonds will begin in 2007.

Account 700 and 800 Debt Service -- $113,453 in principal and $37,243 in interest payments, for a total of $150,696 is budgeted for 2005 to pay the City's share of redemption on a total of $4,000,000 in SunDome construction bonds.

DEPT 096 SUN DOME

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 699 GENERAL REVENUES								
EXPENSE								
700 DEBT SERVICE - PRINCIPAL								
770 OTHER NOTES	$97,518	$106,926	$0	0.0	$106,926	$113,454	106.1	106.1
800 DEBT SERVICE - INTEREST								
830 DEBT SVC-EXT LTD INTEREST	52,103	45,008	22,504	50.0	45,008	37,243	82.7	82.7
TOTAL EXPENDITURES-SRV UNT 699	$149,621	$151,934	$22,504	14.8	$151,934	$150,697	99.2	99.2

CITY OF YAKIMA
FINANCE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Finance **DIRECTOR: Rita Anson**

DIVISION: District Court -- 098 **MANAGER: Cindy Epperson**

DEFINITION -- This activity provides for payment of District Court filing fees, charges for Warrant and Subpoena service and payments to the State of Washington for Crime Victim's Compensation.

Since January 1, 1997 filings for misdemeanants and gross misdemeanants made previously in District Court have been processed in the Municipal Court. The County District Court continues to receive payments on cases filed prior to 1997 in that court. Those funds flow from the County to the City as a revenue to the City. The City then pays the County the same amount of money for their services. Thus, these funds flow into and back out of the City with no net gain or loss. This is merely a required accounting transaction to ensure proper recording of the funds in both the City and the County's records.

The County District Court will continue to collect and remit time payments on the City's behalf. The $45,600 budget for 2005 approximately matches the revenue included in General Fund estimated to be received from District Court.

	2003 Actual	2004 Budget	2004 Year-End Est.	2005 Proposed Budget
Crime Victims Compensation	$823	$1,100	$650	$600
Filing Fees	62,294	56,900	50,800	43,000
Warrant Assessment Fees	2,422	2,000	2,000	2,000
Total	$65,539	$60,000	$53,450	$45,600

DEPT 098 DISTRICT COURT

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 699 GEN REVENUES								
EXPENSE								
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	$64,716	$58,900	$30,597	51.9	$52,800	$45,000	76.4	85.2
500 INTERGOVERNMENTAL SERVICES								
510 INTERGOVERNMENT PROF SVCS	823	1,100	396	36.0	650	600	54.5	92.3
TOTAL EXPENDITURES - S U 699	$65,539	$60,000	$30,993	51.7	$53,450	$45,600	76.0	85.3

CITY OF YAKIMA
FINANCE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Finance **DIRECTOR: Rita Anson**

DIVISION: Transfer Section of General Fund -- 099 **MANAGER: Cindy Epperson**

DEFINITION -- This 099 Section is used to transfer funds from the General Fund to other funds.

Service Unit 645 -- Interfund Distribution

A total of $1,939,000 is budgeted to be transferred from the General Fund to the following Funds in 2005.

Fund	2004 Year-End Estimate	2005 Budget
Parks and Recreation -- Utility Tax (3.5%)	$882,000	$900,000
Law and Justice Capital -- Utility Tax (0.5%)	126,000	129,000
Public Safety Communications Fund	810,000	810,000
Contingency	75,000	100,000
Risk Management -- Excess LID Guarantee Funds	35,000	0
Total Transfers	$1,928,000	$1,939,000

DEPT 099 TRANSFERS

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 645 INTERFUND DISTRIB								
EXPENSE								
500 INTERGOVERNMENTAL SERVICES								
550 INTERFUND SUBSIDIES	$1,845,426	$1,825,000	$1,313,178	72.0	$1,928,000	$1,939,000	106.2	100.6
TOTAL EXPENDITURES-SRV UNT 645	$1,845,426	$1,825,000	$1,313,178	72.0	$1,928,000	$1,939,000	106.2	100.6

CITY OF YAKIMA
FINANCE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Finance **DIRECTOR: Rita Anson**

DIVISION: Public Facilities District -- 172 **MANAGER: Cindy Epperson**

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

EXPLANATORY NARRATIVE

The Public Facilities District Fund was established in 2002 to account for the revenues received from the newly formed Public Facilities District. For 2005, revenues are estimated to be $612,000, consisting of the tax credit transfer from the PFD, compared to the year-end estimate of $600,000, an increase of $12,000 or 2.0%. Expenditures are estimated to be $679,000 -- $480,000 for debt service on the Convention Center bonds issued in 2002, $34,000 for operating expenses of the PFD; a transfer of $115,000 to the Tourist Promotion Fund 170 to support operations of the newly expanded facility (See budgeted policy issue.); and a transfer of $50,000 to the Convention Center Capital fund to provide for improvements to the Convention Center east parking lot (See budgeted policy issue.) The PFD board has approved this budget as presented. The fund balance at the end of 2005 is estimated to be $157,478.

DEPT 172 PUBLIC FACILITIES DIST REV

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
327 PUBLIC FACILITIES DISTRICT	$514,823	$629,000	$502,319	79.9	$629,000	$679,000	107.9	107.9
REV SUMMARY BY SERVICE UNIT								
327 PUBLIC FACILITIES DISTRICT	558,973	540,000	423,804	78.5	600,000	612,000	113.3	102.0
699 GENERAL REVENUES	0	239,328	0	0.0	253,478	224,478	93.8	88.6
TOTAL REVENUES	$558,973	$779,328	$423,804	54.4	$853,478	$836,478	107.3	98.0
SERVICE UNIT 327 PUB FACILITIES DIST EXPENSE								
400 OTHER SERVICES AND CHARGES								
490 MISCELLANEOUS	$34,823	$34,000	$27,319	80.4	$34,000	$34,000	100.0	100.0
500 INTERGOVERNMENTAL SERVICES								
550 INTERFUND SUBSIDIES	480,000	595,000	475,000	79.8	595,000	645,000	108.4	108.4
TOTAL EXPENDITURES-SRV UNT 327	$514,823	$629,000	$502,319	79.9	$629,000	$679,000	107.9	107.9
330 INTERGOVERNMENTAL REV	$558,973	$540,000	$423,804	78.5	$600,000	$612,000	113.3	102.0
TOTAL REVENUES - SRV UNT 327	$558,973	$540,000	$423,804	78.5	$600,000	$612,000	113.3	102.0
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$239,328	$0	0.0	$253,478	$224,478	93.8	88.6
TOTAL REVENUES - SRV UNIT 699	$0	$239,328	$0	0.0	$253,478	$224,478	93.8	88.6

CITY OF YAKIMA
FINANCE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Finance **DIRECTOR: Rita Anson**

DIVISION: Contingency -- 195 **MANAGER: 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. No money may be withdrawn from the fund except by transfer to, and appropriation in, the appropriate operating fund authorized by a resolution of the City Council.

EXPLANATORY NARRATIVE

The 2005 Contingency Fund is projected to have resources totaling $434,658, of which $100,000 is to be transferred from the General Fund. $275,000 is budgeted to be available for contingencies during 2005.

DEPT 195 CONTINGENCY

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
195 CONTINGENCY	$50,428	$61,545	$75,890	123.3	$173,953	$30,000	48.7	17.2
645 INTERFUND DISTRIBUTION	140,000	275,000	27,132	9.9	31,222	245,000	89.1	784.7
TOTAL EXPENDITURES	190,428	336,545	103,022	30.6	205,175	275,000	81.7	134.0
REV SUMMARY BY SERVICE UNIT								
645 INTERFUND DISTRIBUTION	100,000	75,000	75,000	100.0	82,950	100,000	133.3	120.6
699 GENERAL REVENUES	0	300,766	34,572	11.5	456,883	334,658	111.3	73.2
TOTAL REVENUES	$100,000	$375,766	$109,572	29.2	$539,833	$434,658	115.7	80.5

DEPT 195 CONTINGENCY

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 195 CONTINGENCY								
EXPENSE								
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	$32,655	$54,318	$64,870	119.4	$154,541	$30,000	55.2	19.4
450 OPER RENTALS & LEASES	0	0	0	0.0	9,000	0	0.0	0.0
480 REPAIRS AND MAINTENANCE	17,773	7,227	11,020	152.5	10,412	0	0.0	0.0
TOTAL	50,428	61,545	75,890	123.3	173,953	30,000	48.7	17.2
TOTAL EXPENDITURES-SRV UNT 195	$50,428	$61,545	$75,890	123.3	$173,953	$30,000	48.7	17.2
SERVICE UNIT 645 INTERFUND DISTRIB								
EXPENSE								
400 OTHER SERVICES AND CHARGES								
490 MISCELLANEOUS	$0	$275,000	$0	0.0	$0	$245,000	89.1	0.0
500 INTERGOVERNMENTAL SERVICES								
550 INTERFUND SUBSIDIES	140,000	0	27,132	0.0	31,222	0	0.0	0.0
TOTAL EXPENDITURES-SRV UNT 645	$140,000	$275,000	$27,132	9.9	$31,222	$245,000	89.1	784.7
390 OTHER FINANCING SRCS	$100,000	$75,000	$75,000	100.0	$82,950	$100,000	133.3	120.6
TOTAL REVENUES - SRV UNT 645	$100,000	$75,000	$75,000	100.0	$82,950	$100,000	133.3	120.6
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$300,766	$0	0.0	$422,311	$334,658	111.3	79.2
360 MISCELLANEOUS REVENUES	0	0	34,572	0.0	34,572	0	0.0	0.0
TOTAL REVENUES - SRV UNIT 699	$0	$300,766	$34,572	11.5	$456,883	$334,658	111.3	73.2

CITY OF YAKIMA
FINANCE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Finance **DIRECTOR: Rita Anson**

DIVISION: Capitol Theatre Reserve -- 198 **MANAGER: Cindy Epperson**

DEFINITION -- The Capitol Theatre Reserve Fund was established in 1981 using the $1,000,000 proceeds of an insurance settlement. The fund has been maintained as a general contingency reserve. For 2005, $83,927 in interest earnings is budgeted to be transferred to the Capitol Theatre Operating Fund for Depreciation Reserve purposes. Additionally, a major capital project for the Theatre funded by a reimbursable state grant is in process in 2004; and another grant is being secured for 2005. In order to provide adequate cash flow for these projects, a transfer of $100,000 was transferred to the newly reactivated Capitol Theatre Construction Fund in 2004. Interest earnings are estimated to be $55,000 for 2005, leaving a fund balance of $959,190.

DEPT 198 FRS/CAPITOL THEATRE RES

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
648 CAPITOL THEATRE INS. RESERVE	$71,927	$171,927	$153,945	89.5	$171,927	$83,927	48.8	48.8
REV SUMMARY BY SERVICE UNIT								
648 CAPITOL THEATRE INS. RESERVE	18,156	0	12,982	0.0	0	0	0.0	0.0
699 GENERAL REVENUES	31,602	1,211,599	0	0.0	1,160,044	1,043,117	86.1	89.9
TOTAL REVENUES	$13,446	$1,211,599	$12,982	1.1	$1,160,044	$1,043,117	86.1	89.9
SERVICE UNIT 648 CAP THEATRE INS RES								
EXPENSE								
500 INTERGOVERNMENTAL SERVICES								
550 INTERFUND SUBSIDIES	$71,927	$171,927	$153,945	89.5	$171,927	$83,927	48.8	48.8
TOTAL EXPENDITURES-SRV UNT 648	$71,927	$171,927	$153,945	89.5	$171,927	$83,927	48.8	48.8
360 MISCELLANEOUS REVENUES	$18,156	$0	$12,982	0.0	$0	$0	0.0	0.0
TOTAL REVENUES - SRV UNT 648	$18,156	$0	$12,982	0.0	$0	$0	0.0	0.0
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$1,156,599	$0	0.0	$1,135,044	$988,117	85.4	87.1
360 MISCELLANEOUS REVENUES	31,602	55,000	0	0.0	25,000	55,000	100.0	220.0
TOTAL REVENUES - SRV UNIT 699	$31,602	$1,211,599	0	0.0	$1,160,044	$1,043,117	86.1	89.9

CITY OF YAKIMA
FINANCE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Finance **DIRECTOR: Rita Anson**

DIVISION: LID Guaranty -- 221 **MANAGER: Cindy Epperson**

DEFINITION -- The LID (Local Improvement District) Guaranty Fund exists under the authority of RCW 35.54 for the purpose of guaranteeing, to the extent of the fund, the payment of local improvement bonds and warrants issued to pay for any local improvements. State statute specifies a reserve of 10% of outstanding LID bonds. The fund balance of $29,193 at the end of 2005 meets this reserve requirement.

If excess reserves develop, the excess must, by law, be transferred to General Fund. $35,000 of excess reserves were transferred in 2004, and have been programmed to be transferred from General Fund to the Risk Management Fund to help rebuild seriously depleted reserves. With new LID's in process, excess reserves are not anticipated to be available for transfer in 2005.

DEPT 221 LID GUARANTY

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 645 INTERFUND DISTRIB								
EXPENSE								
500 INTERGOVERNMENTAL SERVICES								
550 INTERFUND SUBSIDIES	$0	$35,000	$35,000	100.0	$35,000	$0	0.0	0.0
TOTAL EXPENDITURES-SRV UNT 645	$0	$35,000	$35,000	100.0	$35,000	$0	0.0	0.0
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$64,068	$0	0.0	$63,893	$28,893	45.1	45.2
360 MISCELLANEOUS REVENUES	20,325	300	205	68.4	0	300	100.0	0.0
TOTAL REVENUES - SRV UNIT 699	$20,325	$64,368	$205	0.3	$63,893	$29,193	45.4	45.7

CITY OF YAKIMA
FINANCE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Finance **DIRECTOR: Rita Anson**

DIVISION: Risk Management Reserve -- 515 **MANAGER: Cindy Epperson**

DEFINITION -- The Risk Management Reserve Fund was introduced in 1986 when the City chose to self-insure the liability exposure portion of the City's insurance program. This budget for 2005 provides for:

1) Administration of the program.
2) Legal, claims adjustment, and broker services.
3) The replenishment and building of reserves for payment of potential future liability claims.
4) The purchase of property and other miscellaneous insurance coverages.

EXPLANATORY NARRATIVE
The count for Authorized Personnel is included in the 017--Legal Department narrative.

Account 110 Salaries and Wages -- The 2005 budget is $203,383, $36,118 or 21.6% more than the 2004 amended budget of $167,265. To better match budgets with associated workloads, .25 of a Legal Assistant I was transferred from Legal's budget in 2005 (about $9,000). To accommodate increasing caseloads/claims, .377 of temporary assistance was also added (about $13,000). This also includes merit adjustments and the annualized cost for pay and compensation adjustments (PACA) for management.

Account 200 Personnel Benefits -- This appropriation for 2005 is $35,109, an increase of $2,303 or 7.0% from the 2004 budget of $32,806. In reviewing the detail, it was discovered that there was an understatement in one inidividual's account. Therefore, the final budget will be adjusted by approximately $7,500. This adjustment will bring the increase in the benefit account in line with the salary adjustments.

Account 410 Professional Services -- The 2005 budget of $459,100 is to provide for the cost of potential outside legal services ($380,000) including professional services related to defense of claims against the City and land use issues surrounding the Congdon property/ rezone; insurance broker fees ($40,000); and claims adjustment fees ($39,100).

Account 460 Insurance -- This account is budgeted at $569,847 for 2005, unchanged from 2004 and reflects the estimated cost of purchasing stand alone coverages. This includes: a) property, b) stop-loss liability, c) boiler and machinery, d) accidental death and dismemberment, e) employee surety bonds, and f) money and security policies.

Account 490 Miscellaneous -- The 2005 appropriation of $495,250 provides a reserve of $490,000 for payment of claims which could be incurred and $5,250 for miscellaneous expenses.

Account 990 Interfund Charges -- The amount of $18,983 budgeted for 2005 is the City Services Administration charge for this program.

Expenditure Summary Totals -- Service Unit 641

The 2005 budget for the Risk Management Reserve is projected at $1,783,772; $41,592 or 2.4% more than the 2004 amended budget of $1,742,180, due primarily to an increase in staffing costs ($38,300) and claims estimates ($42,000), offset by a decrease in outside legal services of $30,000. It should be noted that the 2004 budget had an administrative adjustment of $275,000 for outside legal services related primarily to land use issues and damage claim payments.

The Legal Department submitted a policy issue in 2004 requesting the addition of a Land Use Attorney and a Legal Assistant to be funded primarily from the Risk Management Fund. Since the litigation is still in process at the time of 2005 budget development, this request is still being deferred. If this policy issue is brought back and approved, Professional Services would be reduced by the same amount as the increase in staffing (estimated to be $105,000 for the Risk Management Fund). However, Legal also requested that this policy issue be deferred until pending litigation is settled.

Revenues

Account 360 Miscellaneous Revenue -- This account, representing revenue from operating departments and divisions for Risk Management Fund services, is budgeted at $1,610,049 for 2005, a 10% increase over 2004 budget. The 2005 budget also includes an estimate of interest earnings of $150,000. Reserves are programmed to be $998,641 by the end of 2005. Over the past two to three years, the costs related to litigation defense of Police Department issues, land use issues, increased insurance premiums, and higher damage claim payments pushed costs up, thereby reducing the reserve levels below $1 million at the end of 2004. The significant rate increases in 2003, 2004 and 2005 have been designed to basically "break even" -- even with back-to-back 25% rate adjustments in 2003 and 2004 and 10% in 2005, the reserve is still below minimum levels. (The current General Liability insurance policy has a retention or deductible of $1.0 million.) We anticipate the continuation of rate increases in future years to rebuild reserves.

DEPT 515 RISK MANAGEMENT RESERVE

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
641 INSURANCE AND BONDS	$1,620,422	$1,742,180	$1,455,190	83.5	$1,720,452	$1,783,772	102.4	103.7
REV SUMMARY BY SERVICE UNIT								
641 INSURANCE AND BONDS	1,384,310	1,498,681	1,498,684	100.0	1,635,681	1,610,049	107.4	98.4
699 GENERAL REVENUES	138,764	1,025,594	28,359	2.8	1,107,135	1,172,364	114.3	105.9
TOTAL REVENUES	$1,523,074	$2,524,275	$1,527,043	60.5	$2,742,816	$2,782,413	110.2	101.4
SERVICE UNIT 641 INS & BONDS								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$158,344	$167,265	$121,441	72.6	$164,700	$203,383	121.6	123.5
120 OVERTIME	0	400	412	103.0	600	400	100.0	66.7
TOTAL	158,344	167,665	121,853	72.7	165,300	203,783	121.5	123.3
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	29,419	32,806	20,476	62.4	32,806	35,109	107.0	107.0
300 SUPPLIES								
310 OFFICE & OPERATING SUP	134	200	0	0.0	200	200	100.0	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	621,048	484,100	363,282	75.0	474,100	459,100	94.8	96.8
430 TRANSPORTATION / TRAINING	925	1,000	1,016	101.6	1,500	1,500	150.0	100.0
460 INSURANCE	486,545	569,847	516,529	90.6	518,984	569,847	100.0	109.8
490 MISCELLANEOUS	279,929	453,250	407,050	89.8	494,250	495,250	109.3	100.2
TOTAL	1,388,448	1,508,197	1,287,877	85.4	1,488,834	1,525,697	101.2	102.5
900 INTERFUND PAYMENT FOR SERVICES								
990 INTERFUND-ADMIN CHARGE	44,077	33,312	24,984	75.0	33,312	18,983	57.0	57.0
TOTAL EXPENDITURES - S U 641	$1,620,422	$1,742,180	$1,455,190	83.5	$1,720,452	$1,783,772	102.4	103.7
360 MISCELLANEOUS REVENUES	$1,384,310	$1,463,681	$1,463,684	100.0	$1,600,681	$1,610,049	110.0	100.6
390 OTHER FINANCING SRCS	0	35,000	35,000	100.0	35,000	0	0.0	0.0
TOTAL REVENUES - SRV UNT 641	$1,384,310	$1,498,681	$1,498,684	100.0	$1,635,681	$1,610,049	107.4	98.4
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$880,594	$0	0.0	$957,135	$1,022,364	116.1	106.8
360 MISCELLANEOUS REVENUES	138,764	145,000	28,359	19.6	150,000	150,000	103.4	100.0
TOTAL REVENUES - SRV UNIT 699	$138,764	$1,025,594	$28,359	2.8	$1,107,135	$1,172,364	114.3	105.9

CITY OF YAKIMA
FINANCE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Finance **DIRECTOR: Rita Anson**

DIVISION: Cemetery Trust -- 610 **MANAGER: Cindy Epperson**

DEFINITION -- In accordance with State law, the City maintains a trust fund for money received for endowment care when cemetery plots are sold. The corpus is to remain in trust, while interest earnings are transferred to the Cemetery Fund. Because interest earnings have not been adequate to support cemetery operations, the Parks and Recreation Fund has been supplementing the Cemetery Fund.

For the year 2005, $15,000 is budgeted for interest earnings as a revenue, with same amount transferred to the Cemetery Fund (thus, shown as both a revenue and an expense in the 2005 budget, enclosed). $6,000 is the revenue budget for plot sales. The Trust Fund balance at the end of 2005 is estimated to be $527,099. It should be noted that plot sales in 2003 exceeded budget by $27,000 because of a large pre-sale in the previously undeveloped section of the Cemetery.

DEPT 610 CEMETERY TRUST

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
699 GENERAL REVENUES	$17,527	$15,000	$6,351	42.3	$15,000	$15,000	100.0	100.0
REV SUMMARY BY SERVICE UNIT								
225 CEMETERY	38,800	6,000	9,290	154.8	9,000	6,000	100.0	66.7
699 GENERAL REVENUES	17,527	521,298	6,366	1.2	527,099	536,099	102.8	101.7
TOTAL REVENUES	$56,327	$527,298	$15,656	3.0	$536,099	$542,099	102.8	101.1
SERVICE UNIT 225 CEMETERY								
340 CHARGES FOR SERVICES	$38,800	$6,000	$9,290	154.8	$9,000	$6,000	100.0	66.7
TOTAL REVENUES - SRV UNT 225	$38,800	6,000	$9,290	154.8	$9,000	$6,000	100.0	66.7
SERVICE UNIT 699 GEN REVENUES								
EXPENSE								
500 INTERGOVERNMENTAL SVCS								
550 INTERFUND SUBSIDIES	17,527	15,000	6,351	42.3	15,000	15,000	100.0	100.0
TOTAL EXPENDITURES - S U 699	$17,527	$15,000	$6,351	42.3	$15,000	$15,000	100.0	100.0
270 EST BEG UNRESVD FUND BAL	$0	$506,298	$0	0.0	$512,099	$521,099	102.9	101.8
360 MISCELLANEOUS REVENUES	17,527	15,000	6,366	42.4	15,000	15,000	100.0	100.0
TOTAL REVENUES - SRV UNIT 699	$17,527	$521,298	$6,366	1.2	$527,099	$536,099	102.8	101.7

CITY OF YAKIMA
FINANCE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: PFD/Convention Center -- G.O. Bonds -- 272

Service Unit 328 -- Capital Improvement

DEFINITION -- The Public Facilities District (PFD) was created in 2001 to provide a mechanism to fund an expansion project for the Yakima Convention Center. General Obligation Bonds of $6,735,000 were issued in June 2002 for this project. Annual debt service of approximately $480,000 is provided by a transfer from the PFD Fund -- 172. The fund balance at the end of 2005 is estimated to be $122,611.

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2005	Bonds Outstanding 12/31/2005	Coupons Maturing 2005
6/1/02	6/1/26	$6,735,000	$345,000	$180,000	$6,210,000	$293,470

DEPT 272 PFD CONV CTR 2002 GO DEBT

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
328 CAPITAL IMPROVEMENT	$474,195	$474,020	$325,823	68.7	$474,020	$473,470	99.9	99.9
REV SUMMARY BY SERVICE UNIT								
328 CAPITAL IMPROVEMENT	480,000	480,000	360,000	75.0	480,000	480,000	100.0	100.0
699 GENERAL REVENUES	0	110,101	0	0.0	110,101	116,081	105.4	105.4
TOTAL REVENUES	$480,000	$590,101	$360,000	61.0	$590,101	$596,081	101.0	101.0
SERVICE UNIT 328 CAPITAL IMPR EXPENSE								
700 DEBT SERVICE - PRINCIPAL								
710 DEBT SVC-GO BONDS-PRIN	$170,000	$175,000	$175,000	100.0	$175,000	$180,000	102.9	102.9
800 DEBT SERVICE - INTEREST								
830 DEBT SVC-EXT LTD INTEREST	304,195	299,020	150,823	50.4	299,020	293,470	98.1	98.1
TOTAL EXPENDITURES-SRV UNT 328	$474,195	$474,020	$325,823	68.7	$474,020	$473,470	99.9	99.9
390 OTHER FINANCING SRCS	$480,000	$480,000	$360,000	75.0	$480,000	$480,000	100.0	100.0
TOTAL REVENUES - SRV UNT 328	$480,000	$480,000	$360,000	75.0	$480,000	$480,000	100.0	100.0
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$110,101	$0	0.0	$110,101	$116,081	105.4	105.4
TOTAL REVENUES - SRV UNIT 699	$0	$110,101	$0	0.0	$110,101	$116,081	105.4	105.4

CITY OF YAKIMA
FINANCE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: 1998 Limited Tax G.O. Street Bonds -- 282

Service Unit 528 -- Capital Improvements

DEFINITION -- This fund provides for redemption of 1998 Limited Tax G.O. Bonds. Resources for redemption are provided from Street Fund ($122,000) and Real Estate Excise Tax ($60,000). The fund balance at the end of 2005 is estimated to be $81,925.

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2005	Bonds Outstanding 12/31/2005	Coupons Maturing 2005
4/1/98	6/1/08	$1,430,000	$780,000	$150,000	$500,000	$25,640

DEPT 282 1998 LTGO STREET BOND

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
528 CAPITAL IMPROVEMENTS	$178,115	$177,058	$162,588	91.8	$177,058	$175,640	99.2	99.2
REV SUMMARY BY SERVICE UNIT								
645 INTERFUND DISTRIBUTION	182,000	182,000	182,000	100.0	182,000	182,000	100.0	100.0
699 GENERAL REVENUES	136	70,637	660	0.9	70,423	75,565	107.0	107.3
TOTAL REVENUES	$182,136	$252,637	$182,660	72.3	$252,423	$257,565	102.0	102.0
SERVICE UNIT 528 CAPITAL IMPR EXPENSE								
700 DEBT SERVICE - PRINCIPAL								
710 DEBT SVC-GO BONDS-PRIN	$140,000	$145,000	$145,000	100.0	$145,000	$150,000	103.4	103.4
800 DEBT SERVICE - INTEREST								
830 DEBT SVC-EXT LTD INTEREST	38,115	32,058	17,588	54.9	32,058	25,640	80.0	80.0
TOTAL EXPENDITURES-SRV UNT 528	$178,115	$177,058	$162,588	91.8	$177,058	$175,640	99.2	99.2
SERVICE UNIT 645 INTERFUND DISTRIB								
390 OTHER FINANCING SRCS	$182,000	$182,000	$182,000	100.0	$182,000	$182,000	100.0	100.0
TOTAL REVENUES - SRV UNT 645	$182,000	$182,000	$182,000	100.0	$182,000	$182,000	100.0	100.0
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$70,437	$0	0.0	$70,423	$75,365	107.0	107.0
360 MISCELLANEOUS REVENUES	136	200	660	329.8	0	200	100.0	0.0
TOTAL REVENUES - SRV UNIT 699	$136	$70,637	$660	0.9	$70,423	$75,565	107.0	107.3

CITY OF YAKIMA
FINANCE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: 1994 Limited Levy G.O. Bond Redemption -- 283

Service Unit 111 -- Crime Prevention

DEFINITION -- This fund provides for redemption of 1994 Limited Levy G.O. Bonds. Resources for redemption are provided from utility taxes on cable television utilities for the portion of the bond issue related to construction of the Criminal Justice Center (originally $425,000). The portion of the issue used to assist construction of the I-82 Interchange is supported by the Street Fund ($50,000) and Arterial Gas Tax ($70,000) before 2003. In 2003, this bond issue was refunded, and remaining annual debt service was reduced from $545,000 to $515,000. In 2005, Cable TV Utility Tax is scheduled to contribute $402,000, the Street Fund will support about $46,700, and Arterial Gas Tax will support about $65,300. The fund balance at the end of 2005 is estimated to be $254,370.

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2005	Bonds Outstanding 12/31/2005	Coupons Maturing 2005
2/1/94	12/1/13	$6,800,000	$2,740,000	$415,000	$3,645,000	$103,138

DEPT 283 1994 G.O. LTD LVY BND RED

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
528 CAPITAL IMPROVEMENTS	$533,387	$514,078	$59,539	11.6	$514,078	$518,138	100.8	100.8
REV SUMMARY BY SERVICE UNIT								
111 CRIME PREVENTION	420,800	402,000	299,795	74.6	402,000	402,000	100.0	100.0
645 INTERFUND DISTRIBUTION	120,000	112,000	112,000	100.0	112,000	112,000	100.0	100.0
699 GENERAL REVENUES	639	253,177	1,571	0.6	257,886	258,508	102.1	100.2
TOTAL REVENUES	$541,439	$767,177	$413,366	53.9	$771,886	$772,508	100.7	100.1
SERVICE UNIT 111 CRIME PREV								
310 TAXES	$420,800	$402,000	$299,795	74.6	$402,000	$402,000	100.0	100.0
TOTAL REVENUES - SRV UNT 111	$420,800	$402,000	$299,795	74.6	$402,000	$402,000	100.0	100.0
SERVICE UNIT 528 CAPITAL IMPR EXPENSE								
700 DEBT SERVICE - PRINCIPAL								
710 DEBT SVC-GO BONDS-PRIN	$360,000	$395,000	$0	0.0	$395,000	$415,000	105.1	105.1
800 DEBT SERVICE - INTEREST								
830 DEBT SVC-EXT LTD INTEREST	173,387	119,078	59,539	50.0	119,078	103,138	86.6	86.6
TOTAL EXPENDITURES-SRV UNT 528	$533,387	$514,078	$59,539	11.6	$514,078	$518,138	100.8	100.8
SERVICE UNIT 645 INTERFUND DISTR								
390 OTHER FINANCING SRCS	$120,000	$112,000	$112,000	100.0	$112,000	$112,000	100.0	100.0
TOTAL REVENUES - SRV UNT 645	$120,000	$112,000	$112,000	100.0	$112,000	$112,000	100.0	100.0
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$252,477	$0	0.0	$257,886	$257,808	102.1	100.0
360 MISCELLANEOUS REVENUES	639	700	1,571	224.5	0	700	100.0	0.0
TOTAL REVENUES - SRV UNIT 699	$639	$253,177	$1,571	0.6	$257,886	$258,508	102.1	100.2

CITY OF YAKIMA
FINANCE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: 1995 G.O. Streets, Parks and Fire Bond Redemption -- 284

Service Unit 528

DEFINITION -- This fund provides for redemption of 1995 G.O. Bonds through a voted Special Property Tax Levy. The Streets portion of this debt was paid off in 1999. The Parks portion was fully redeemed in 2002. The remaining debt service relates to the construction of Fire Station #4 in 1995, and will be retired in 2014. This bond issue was refunded in 2004 at a net present value savings of about $142,000. The levy for 2005 will be set to collect $300,000 (or approximately 7.5 cents per thousand—down from 8.6 cents per thousand in 2004). The fund balance is estimated to be $141,169 at the end of 2005.

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2005	Bonds Outstanding 12/31/2005	Coupons Maturing 2005
10/1/95 (refunded) 9/1/04	12/1/14	$7,300,000	$4,850,000	$215,000	$2,235,000	$77,850

DEPT 284 1995 G.O.STREET, PKS & FIRE

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 528 CAPITAL IMPR EXPENSE								
700 DEBT SERVICE - PRINCIPAL								
710 DEBT SVC-GO BONDS-PRIN	$200,000	$215,000	$0	0.0	$215,000	$215,000	100.0	100.0
800 DEBT SERVICE - INTEREST								
830 DEBT SVC-EXT LTD INTEREST	144,946	133,446	66,723	50.0	133,446	77,850	58.3	58.3
TOTAL EXPENDITURES-SRV UNT 528	$344,946	$348,446	$66,723	19.1	$348,446	$292,850	84.0	84.0
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$156,837	$0	0.0	$168,965	$133,519	85.1	79.0
310 TAXES	358,789	313,000	203,045	64.9	313,000	300,000	95.8	95.8
360 MISCELLANEOUS REVENUES	339	2,000	720	36.0	0	500	25.0	0.0
TOTAL REVENUES - SRV UNIT 699	$359,127	$471,837	$203,765	43.2	$481,965	$434,019	92.0	90.1

CITY OF YAKIMA
FINANCE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Limited Tax General Obligation Line of Credit -- 285

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. ($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. All outstanding principal is due June 1, 2007, but may be repaid earlier without penalty. The maximum borrowing on the line is $5 million. There is one loan being repaid in 2005 -- $100,000 to complete a parking lot at Chesterley Park (Project 2014).

Below is a matrix that presents amount outstanding, and the purpose of the loan. The second matrix details repayment sources.

Project	Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2005	Bonds Outstanding 12/31/2005	Interest/ Coupons Maturing 2005
2014	2003		104,569	20,000	20,000	60,000	1,000

Project #	Description	Repayment Sources
2014	Parking Lot Construction/Chesterley Park	Parks and Recreation Property Tax Allocation

DEPT 285 1975 G.O. LTD LEVY BND RED

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
529 ADMINISTRATION	$18,981	$48,300	$20,474	42.4	$21,000	$21,000	43.5	100.0
REV SUMMARY BY SERVICE UNIT								
645 INTERFUND DISTRIBUTION	0	49,300	21,000	42.6	21,000	21,000	42.6	100.0
699 GENERAL REVENUES	41	1,690	4	0.2	1,209	1,209	71.5	100.0
TOTAL REVENUES	$41	$50,990	$21,004	41.2	$22,209	$22,209	43.6	100.0
SERVICE UNIT 529 ADMINISTRATION								
EXPENSE								
700 DEBT SERVICE - PRINCIPAL								
710 DEBT SVC-GO BONDS-PRIN	$18,500	$46,000	$20,000	43.5	$20,000	$20,000	43.5	100.0
800 DEBT SERVICE - INTEREST								
830 DEBT SVC-EXT LTD INTEREST	481	2,300	474	20.6	1,000	1,000	43.5	100.0
TOTAL EXPENDITURES-SRV UNT 529	$18,981	$48,300	$20,474	42.4	$21,000	$21,000	43.5	100.0
SERVICE UNIT 645 INTERFUND DISTRIB								
390 OTHER FINANCING SRCS	$0	$49,300	$21,000	42.6	$21,000	$21,000	42.6	100.0
TOTAL REVENUES - SRV UNT 645	$0	$49,300	$21,000	42.6	$21,000	$21,000	42.6	100.0
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$1,690	$0	0.0	$1,209	$1,209	71.5	100.0
360 MISCELLANEOUS REVENUES	41	0	4	0.0	0	0	0.0	0.0
TOTAL REVENUES - SRV UNIT 699	$41	$1,690	$4	0.2	$1,209	$1,209	71.5	100.0

CITY OF YAKIMA
FINANCE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: 1996 Ltd. Levy G.O. Bond Redemption -- 287

Service Unit 325 -- Yakima Center Management

DEFINITION -- This fund provides for redemption of 1996 Ltd. Levy G.O. Bonds. Resources for redemption have been provided for 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 next present value savings are estimated to be $209,500. The fund balance at the end of 2005 is estimated to be $72,941.

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2005	Bonds Outstanding 12/31/2005	Coupons Maturing 2005
1/1/96 (refunded) 9/1/04	11/1/19	$6,000,000	$1,235,000	$240,000	$4,525,000	$187,308

DEPT 287 1996 G.O. LTD LVY BND RED

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 328 CAPITAL IMPR								
EXPENSE								
700 DEBT SERVICE - PRINCIPAL								
710 DEBT SVC-GO BONDS-PRIN	$190,000	$200,000	$0	0.0	$275,000	$240,000	120.0	87.3
800 DEBT SERVICE - INTEREST								
830 DEBT SVC-EXT LTD INTEREST	259,196	248,746	124,373	50.0	173,533	187,308	75.3	107.9
TOTAL EXPENDITURES-SRV UNT 328	$449,196	$448,746	$124,373	27.7	$448,533	$427,308	95.2	95.3
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$87,482	$0	0.0	$87,482	$73,949	84.5	84.5
310 TAXES	445,000	445,000	342,890	77.1	435,000	426,000	95.7	97.9
360 MISCELLANEOUS REVENUES	284	300	457	152.5	0	300	100.0	0.0
TOTAL REVENUES - SRV UNIT 699	$445,284	$532,782	$343,348	64.4	$522,482	$500,249	93.9	95.7

CITY OF YAKIMA
FINANCE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Limited Improvement District Debt Service Control -- 289

Service Unit 699 -- Debt Service

DEFINITION -- This fund provides for redemption of LID Notes and Warrants as revenues become available from assessment payments.

DEPT 289 LID DEBT SVC CONTROL FUND

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 699 GEN REVENUES								
EXPENSE								
500 INTERGOVERNMENTAL SERVICES								
550 INTERFUND SUBSIDIES	$16,683	$15,000	$0	0.0	$15,000	$17,000	113.3	113.3
700 DEBT SERVICE - PRINCIPAL								
770 OTHER NOTES	31,000	60,000	0	0.0	60,000	40,000	66.7	66.7
800 DEBT SERVICE - INTEREST								
820 DEBT SVC-INT-INTERFUND DEBT	9,225	28,000	0	0.0	28,000	15,000	53.6	53.6
TOTAL EXPENDITURES - S U 699	$56,908	$103,000	$0	0.0	$103,000	$72,000	69.9	69.9
270 EST BEG UNRESVD FUND BAL	$0	$51,844	$0	0.0	$2,191	$48,691	93.9	222.3
360 MISCELLANEOUS REVENUES	54,756	150,500	7,550	5.0	149,500	112,500	74.8	75.3
TOTAL REVENUES - SRV UNIT 699	$54,756	$202,344	$7,550	3.7	$151,691	$161,191	79.7	106.3

CITY OF YAKIMA
FINANCE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Water/Sewer -- Revenue Bond Redemption -- 484

Service Unit 238 -- Wastewater Treatment
Service Unit 348 -- Domestic Water

DEFINITION -- This fund provides for redemption of Water/Sewer Revenue Bonds from Water and Sewer Operating Revenues. The current debt issue being repaid from this fund is the 1998 revenue bonds. The fund balance at the end of 2005 is estimated to be $108,082.

Revenue bond issues have reserve requirements set forth in bond covenants. This bond redemption fund has a related reserve fund (Fund 489) which has a balance at the end of 2005 of $944,594, and is in compliance with the requirements.

Issue Name	Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Debt Maturing 2005	Debt Outstanding 12/31/2005	Interest/ Coupons Maturing 2005
1991 Revenue Bond	8/29/91-refunded 10/1/98	9/1/11	$ 4,715,000	$1,460,000	$415,000	$2,840,000	$139,465

DEPT 484 WATER/SEWER REV RED

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
238 CAPITAL IMPROVEMENT	$712,861	$550,265	$77,633	14.1	$550,265	$554,465	100.8	100.8
REV SUMMARY BY SERVICE UNIT								
645 INTERFUND DISTRIBUTION	688,698	550,265	550,265	100.0	550,265	554,465	100.8	100.8
699 GENERAL REVENUES	363	294,677	1,024	0.3	107,682	108,082	36.7	100.4
TOTAL REVENUES	$689,061	$844,942	$551,289	65.2	$657,947	$662,547	78.4	100.7
SERVICE UNIT 238 CAPITAL IMPR EXPENSE								
700 DEBT SERVICE - PRINCIPAL								
720 DEBT SERV-REV BONDS-PRINC	$380,000	$395,000	$0	0.0	$395,000	$415,000	105.1	105.1
780 INTERGOVERNMENTAL LOANS	159,211	0	0	0.0	0	0	0.0	0.0
TOTAL	539,211	395,000	0	0.0	395,000	415,000	105.1	105.1
800 DEBT SERVICE - INTEREST								
830 DEBT SVC-EXT LTD INTEREST	173,649	155,265	77,633	50.0	155,265	139,465	89.8	89.8
TOTAL EXPENDITURES-SRV UNT 238	$712,861	$ 550,265	$ 77,633	14.1	$550,265	$554,465	100.8	100.8
SERVICE UNIT 645 INTERFUND DISTR								
390 OTHER FINANCING SRCS	$688,698	$550,265	$550,265	100.0	$550,265	$554,465	100.8	100.8
TOTAL REVENUES - SRV UNT 645	$688,698	$550,265	$550,265	100.0	$550,265	$554,465	100.8	100.8
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$294,277	$0	0.0	$107,682	$107,682	36.6	100.0
360 MISCELLANEOUS REVENUES	363	400	1,024	256.0	0	400	100.0	0.0
TOTAL REVENUES - SRV UNIT 699	$363	$294,677	$1,024	0.3	$107,682	$108,082	36.7	100.4

CITY OF YAKIMA
FINANCE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Wastewater -- Apple Tree Bond-- 485

Service Unit -- All Wastewater Collection

DEFINITION -- This fund provides for redemption of the privately placed Apple Tree bonds. According to the terms of repayment, a portion of Wastewater connection charges applicable to the newly constructed trunk line to the Apple Tree development is dedicated to repay this debt. There is no set payment schedule -- as the connection charges come in, the debt is paid down, with quarterly payments allocated first to interest. For 2005, $50,000 is estimated to be collected and paid. The maximum time outstanding is 40 years.

Issue Name	Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Estimate Debt Maturing 2005	Debt Outstanding 12/31/2005	Interest On Coupons Maturing 2005
Apple Tree Bond	2/27/01	2/41	$600,000	$0	$32,000	$568,000	$18,000

Note: The redemption amounts are estimated -- they do not represent fixed payment terms.

DEPT 485 APPLE TREE BOND - WSTWTR

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 211 WASTEWATER COL								
EXPENSE								
700 DEBT SERVICE - PRINCIPAL								
720 DEBT SERV-REV BONDS-PRINC	$0	$32,000	$0	0.0	$32,000	$32,000	100.0	100.0
800 DEBT SERVICE - INTEREST								
830 DEBT SVC-EXT LTD INTEREST	23,131	18,000	2,130	11.8	18,000	18,000	100.0	100.0
TOTAL EXPENDITURES-SRV UNT 211	$23,131	$50,000	$2,130	4.3	$50,000	$50,000	100.0	100.0
SERVICE UNIT 645 INTERFUND DISTR								
390 OTHER FINANCING SRCS	$23,131	$50,000	$0	0.0	$50,000	$50,000	100.0	100.0
TOTAL REVENUES - SRV UNT 645	$23,131	$50,000	$0	0.0	$50,000	$50,000	100.0	100.0

CITY OF YAKIMA
FINANCE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Water -- 1998 Revenue Bond Redemption -- 486

Service Unit 348 -- Capital Improvement

DEFINITION -- This fund provides for redemption of 1998 Water Revenue Bonds from Water Operating revenues. The fund balance at the end of 2005 is estimated to be $4,273.

Revenue bond issues have reserve requirements set forth in bond covenants. This bond redemption fund has a related reserve fund (Fund 481) which has a balance at the end of 2005 of $268,025, and is in compliance with bond covenants.

Issue Name	Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Debt Maturing 2005	Debt Outstanding 12/31/2005	Interest On Coupons Maturing 2005
1998 Revenue Bond	10/01/98	9/1/18	$3,195,000	$710,000	$130,000	$2,355,000	$109,945

DEPT 486 1998 WATER REVEN BND RED

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
348 CAPITAL IMPROVEMENT	$244,945	$239,945	$712,578	297.0	$239,945	$239,945	100.0	100.0
REV SUMMARY BY SERVICE UNIT								
645 INTERFUND DISTRIBUTION	244,945	239,945	119,972	50.0	239,945	239,945	100.0	100.0
699 GENERAL REVENUES	7	4,291	170	4.0	4,248	4,273	99.6	100.6
TOTAL REVENUES	$244,952	$244,236	$120,142	49.2	$244,193	$244,218	100.0	100.0
SERVICE UNIT 348 CAPITAL IMPR EXPENSE								
700 DEBT SERVICE - PRINCIPAL								
720 DEBT SERV-REV BONDS-PRINC	$125,000	$125,000	$520,000	416.0	$125,000	$130,000	104.0	104.0
800 DEBT SERVICE - INTEREST								
830 DEBT SVC-EXT LTD INTEREST	119,945	114,945	192,578	167.5	114,945	109,945	95.7	95.7
TOTAL EXPENDITURES-SRV UNT 348	$244,945	$239,945	$712,578	297.0	$239,945	$239,945	100.0	100.0
SERVICE UNIT 645 INTERFUND								
390 OTHER FINANCING SRCS	$244,945	$239,945	$119,972	50.0	$239,945	$239,945	100.0	100.0
TOTAL REVENUES - SRV UNT 645	$244,945	$239,945	$119,972	50.0	$239,945	$239,945	100.0	100.0
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$4,266	$0	0.0	$4,248	$4,248	99.6	100.0
360 MISCELLANEOUS REVENUES	7	25	170	678.6	0	25	100.0	0.0
TOTAL REVENUES - SRV UNIT 699	$7	$4,291	$170	4.0	$4,248	$4,273	99.6	100.6

CITY OF YAKIMA
FINANCE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Water/Sewer -- 1996 Revenue Bond Redemption -- 488

Service Unit 232 -- Wastewater Treatment

DEFINITION -- This fund provides for redemption of 1996 Water/Sewer Revenue Bonds from Sewer Operating revenues. This Revenue Bond was issued in October 1996 to refund the 1978 Revenue Bond. The fund balance at the end of 2005 is estimated to be $164,126.

Revenue bond issues have reserve requirements set forth in bond covenants. This bond redemption fund has a related reserve fund (Fund 483) which has a balance at the end of 2005 of $344,693, and is in compliance with the requirements.

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2005	Bonds Outstanding 12/31/2005	Coupons Maturing 2005
10/1/96	12/1/08	$3,320,000	$2,020,000	$300,000	$1,000,000	$65,585

DEPT 488 W/S 1996 PRINCIPAL & INT

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
232 WASTEWATER TREATMENT	$361,915	$369,360	$39,680	10.7	$369,360	$365,585	99.0	99.0
REV SUMMARY BY SERVICE UNIT								
645 INTERFUND DISTRIBUTION	361,915	369,360	369,360	100.0	369,360	365,585	99.0	99.0
699 GENERAL REVENUES	334	164,143	1,009	0.6	163,626	164,126	100.0	100.3
TOTAL REVENUES	$362,249	$533,503	$370,369	69.4	$532,986	$529,711	99.3	99.4
SVC UNIT 232 WASTEWATER TRTMT EXPENSE								
700 DEBT SERVICE - PRINCIPAL								
720 DEBT SERV-REV BONDS-PRINC	$270,000	$290,000	$0	0.0	$290,000	$300,000	103.4	103.4
800 DEBT SERVICE - INTEREST								
830 DEBT SVC-EXT LTD INTEREST	91,915	79,360	39,680	50.0	79,360	65,585	82.6	82.6
TOTAL EXPENDITURES-SRV UNT 232	$361,915	$369,360	$39,680	10.7	$369,360	$365,585	99.0	99.0
SERVICE UNIT 645 INTERFUND DISTR								
390 OTHER FINANCING SRCS	$361,915	$369,360	$369,360	100.0	$369,360	$365,585	99.0	99.0
TOTAL REVENUES - SRV UNT 645	$361,915	$369,360	$369,360	100.0	$369,360	$365,585	99.0	99.0
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$163,643	$0	0.0	$163,626	$163,626	100.0	100.0
360 MISCELLANEOUS REVENUES	334	500	1,009	201.9	0	500	100.0	0.0
TOTAL REVENUES - SRV UNIT 699	$334	$164,143	$1,009	0.6	$163,626	$164,126	100.0	100.3

CITY OF YAKIMA
FINANCE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Irrigation -- 2003 Irrigation Revenue Bond Redemption -- 491

Service Unit 348 -- Capital Improvement

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 and $10 million of bonds will be issued to accomplish this. 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.

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 was purchased when the bonds were sold.

An estimate of $400,000 repayment was included in the 2004 budget. However, since the actual bond sale was done in the second half of 2004, the first debt service payment won't be due until 2005. The fund balance at the end of 2005 is estimated to be $35,435.

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2005	Bonds Outstanding 12/31/2005	Coupons Maturing 2005
9/1/04	9/1/34	$5,215,000	$0	$95,000	$5,120,000	$219,565

DEPT 491 2003 IRR REV BND RED

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 348 CAPITAL IMPR								
EXPENSE								
700 DEBT SERVICE - PRINCIPAL								
720 DEBT SERV-REV BONDS-PRINC	$0	$300,000	$0	0.0	$0	$95,000	31.7	0.0
800 DEBT SERVICE - INTEREST								
830 DEBT SVC-EXT LTD INTEREST	0	100,000	0	0.0	0	219,565	219.6	0.0
TOTAL EXPENDITURES-SRV UNT 348	$0	$400,000	$0	0.0	$0	$314,565	78.6	0.0
SERVICE UNIT 645 INTERFUND DISTRIB								
390 OTHER FINANCING SRCS	$0	$400,000	$0	0.0	$0	$350,000	87.5	0.0
TOTAL REVENUES - SRV UNT 645	$0	$400,000	$0	0.0	$0	$350,000	87.5	0.0

CITY OF YAKIMA
FINANCE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Wastewater -- 2003 Revenue Bond Redemption -- 493

Service Unit 232 -- Wastewater Treatment

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) which has a balance at the end of 2005 of $828,650 and is in compliance with the requirements.

Date of Issue	Original Issue	Redeemed in Prior Years	Bonds Maturing 2005	Bonds Outstanding 12/31/2005	Coupons Maturing 2005
Series A 12/1/03	$7,390,000	$725,000	$640,000	$6,025,000	$205,606
Series B	$10,155,000	0	0	10,155,000	501,950
Total	$17,545,000	$725,000	$640,000	$16,180,000	$707,556

DEPT 493 2003 SEWER REV BOND RED

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
232 WASTEWATER TREATMENT	$0	$1,358,806	$272,777	20.1	$1,358,806	$1,347,557	99.2	99.2
REV SUMMARY BY SERVICE UNIT								
645 INTERFUND DISTRIBUTION	0	1,350,000	1,358,806	100.7	1,358,807	1,347,556	99.8	99.2
699 GENERAL REVENUES	0	0	0	0.0	0	1	0.0	0.0
TOTAL REVENUES	$0	$1,350,000	$1,358,806	100.7	$1,358,807	$1,347,557	99.8	99.2
SERVICE UNIT 232 WASTEWATER TRTMT EXPENSE								
700 DEBT SERVICE - PRINCIPAL								
720 DEBT SERV-REV BONDS-PRINC	$0	$626,334	$0	0.0	$725,001	$640,001	102.2	88.3
800 DEBT SERVICE - INTEREST								
830 DEBT SVC-EXT LTD INTEREST	0	732,472	272,777	37.2	633,805	707,556	96.6	111.6
TOTAL EXPENDITURES-SRV UNT 232	$0	$1,358,806	$272,777	$20.1	$1,358,806	$1,347,557	99.2	99.2
SERVICE UNIT 645 INTERFUND DISTRIB								
390 OTHER FINANCING SRCS	$0	$1,350,000	$1,358,806	100.7	$1,358,807	$1,347,556	99.8	99.2
TOTAL REVENUES - SRV UNT 645	$0	$1,350,000	$1,358,806	100.7	$1,358,807	$1,347,556	99.8	99.2
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$0	$0	0.0	$0	$1	0.0	0.0
TOTAL REVENUES - SRV UNIT 699	$0	$0	$0	0.0	$0	$1	0.0	0.0

This page was intentionally left blank

E. Community and Economic Development Department

020 Hearings Examiner
021 Environmental Planning
022 Code Administration
051 City Hall Maintenance
123 Economic Development
124 Neighborhood Development
125 Telecommunications
161 Downtown Parking & Business Improvement Area
321 CBD Capital Improvement Fund
162 Trolley
163 North Front Street Business Improvement Area
170 Tourist Promotion/Convention Center
173 Tourism Promotion Area
370 Capital Improvement for Convention Center
171 Capitol Theatre
322 Capitol Theatre Construction
041 Engineering
142 Arterial Street
143 Transportation Improvement
342 Public Works Trust Fund
343 Real Estate Excise Tax 2 (REET2)
345 LID Construction
392 Cumulative Reserve for Capital Improvement
441 Stormwater
442 Stormwater Capital
140 Commute Trip Reduction/Growth Management

CITY OF YAKIMA
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Community and Economic Development **DIRECTOR: Bill Cook**

DIVISION: Urban Area Hearings Examiner -- 020 **EXAMINER: Gary Cuillier**
EXAMINER PRO TEM: Patrick Spurgin
MANAGER: Doug Maples, CBO

DEFINITION -- This division's responsibility is to provide a single, efficient and integrated land use regulatory hearing system for the designated Yakima Urban Area. The Hearings Examiner is responsible for conducting public hearings on zoning, subdivision and other land use issues authorized by adopted joint City/County ordinances. A professional services contract has been executed for this service with the Hearings Examiner and Hearings Examiner Pro Tem, which was renewed the first of 2004 for a four-year period.

PERFORMANCE STATISTICS	**2003 Actual**	**2004 Amended Budget**	**2005 Proposed Budget**
	City	City	City
NEED/DEMAND (Cases)	23	18	26

EXPLANATORY NARRATIVE

The Hearings Examiner Professional Service budget (Account 410) for 2005 reflects an increase of $5,000 from the 2004 year-end budget estimate of $20,000 to $25,000. The funding was added in the 2004 budget to offset the additional costs due to possible lengthy pending cases for the Hearing Examiner and Hearing Examiner Pro Tem, which would result in the need for more review hours.

DEPT 020 YAK URB AREA HRGS EXAM

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 313 LAND USE REG								
EXPENSE								
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	$17,002	$20,000	$11,998	60.0	$20,000	$25,000	125.0	125.0
490 MISCELLANEOUS	530	1,000	264	26.4	1,000	1,000	100.0	100.0
TOTAL	17,532	21,000	12,262	58.4	21,000	26,000	123.8	123.8
TOTAL EXPENDITURES-SRV UNT 313	$17,532	$21,000	$12,262	58.4	$21,000	$26,000	123.8	123.8

CITY OF YAKIMA
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Community and Economic Development **DIRECTOR: Bill Cook**

DIVISION: Environmental Planning -- 021 **MANAGER: Doug Maples, CBO**

DEFINITION -- This division is responsible for short-range project planning (current planning), the research, development and maintenance of long-range Yakima Urban Planning (advanced planning), which includes being the caretaker of the Comprehensive Plan, and research and development of all annexations. Division members provide staff support to the Yakima Urban Area Hearings Examiner, Regional Planning Commission, Urban Area Joint Board, and planning advisory groups. In addition, staff attends group and neighborhood meetings to help inform, clarify and/or answer questions. Planning staff now has a planner stationed in the Permit Center as part of the customer service team concept assistance program to assist all planning related matters. To ensure public awareness of land use matters, planning holds training events periodically.

The service units in this division are:

Service Unit 310 -- Comprehensive Planning
Service Unit 319 -- Administration

AUTHORIZED PERSONNEL		2003 Actual	2004 Amended Budget	2005 Proposed Budget
1150	Director of Community and Economic Development	.18	.18	.18
11601	Community and Economic Development Office Administrator	.18	.18	.18
1252	Code Administration and Planning Manager	.35	.35	.35
11201	Supervising Planner	1.00	1.00	1.00
3322	Senior Planner	2.00	1.00	1.00
3321	Associate Planner	.00	1.00	1.00
3311	Assistant Planner	1.00	1.00	1.00
7121	Department Assistant I (Intern)	.64	.543	.543
3310	Planning Specialist	1.00	1.00	1.00
	Total Personnel	6.35	6.253	6.253 (1)

(1) Total Permanent Budgeted Positions -- 5.71 for 2005.

PERFORMANCE STATISTICS

Land Use Application, Permit, and/or Process Type:	12 Months 2003 Total Count	9 Months Count Through Sept. 2004
Class (2)	30	30
Class (3)	15	10
Rezones	5	4
Administrative Adjustments	35	28
Right-of-Way Vacations	2	3
Environmental Checklists	27	28
Appeals	2	0
SEPA Appeals	2	0
Short Plat Exemptions	34	24
Preliminary Short Plats	18	12
Preliminary Long Plats	2	3
Final Long Plats	2	0
Binding Site Plans	1	0
Administrative Modifications	21	18
Shorelines	2	2
Interpretations	0	1
Special Projects	0	6
Alt / Non Conforming	2	2
Easement Release	1	1
Right-of-Way Use Permit	5	5
Comprehensive Plan Amendments	6	8
Annexations	2	3
Variance	0	1
Plat	0	4
Totals	214	193 (1)

(1) Based on the average workload of 21.4 projects per month, the total estimated projects for 2004 would result in 257 projects.

EXPLANATORY NARRATIVE

Service Unit 310 -- Comprehensive Planning

Account 100 Salaries and Wages -- This line item reflects an increase of $9,378 from the 2004 amended budget of $294,436. For 2005 the budgeted figure is $303,814, which represents a 3.18% budget increase resulting primarily from step and contract wage increases. The salary account includes an estimated wage increase for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA).

Account 200 Personal Benefits -- The Personal Benefits line for 2005 reflects an increase of $2,810 from the 2004 amended budget of $69,107 to $71,917. This is a 4.06% increase. The personnel benefit accounts include rate increases for medical and dental insurance of 5%, and PERS retirement contributions of 87%, along with the normal roll-ups related to base wage adjustments; while industrial insurance rates were reduced by 10%.

Account 410 Professional Services -- The Professional Services line for the 2004 budget of $10,000 was reduced by $5,000 to the 2004 year-end estimate of $5,000. This is a result of the consultant for the 2004 Comprehensive Plan Amendment Process and a large land use project submittal being funded out of the contingency budget. The large land use project submittal and our airport land use compatibility overlay ordinance has consumed staff and consultant time and resources. The large land use project submittal applicant has been billed for land use processing expenses through July 6, 2004 and the City has received reimbursement. The City will continue to send land use processing expense billings to the applicant for reimbursement. This line item for 2005 reflects no increase from the 2004 budget year-end estimate of $5,000.

Account 420 Communications -- This line item for 2005 reflects an increase of $24 from the 2004 year-end estimate of $15,294. For 2005 the budgeted figure is $15,318, which represents a 18.87% budget from the 2004 amended budget of $12,886, resulting from increased postal usage. It is expected to be a very busy year-end.

Account 430 Transportation -- This line item is used by planning staff and the Community and Economic Development Director to attend training functions related to land use and zoning issues. For 2005, it reflects no change from the 2004 budget of $3,000.

Account 440 Advertising -- The Advertising line is used for public notice advertising. The 2005 estimate of $15,000 reflects a $2,500 increase from the 2004 amended budget of $12,500, which represents an increase of 20%. This increase is needed to meet increased costs for property posting signs and related public notice expenses to meet the public participation process requirements.

Service Unit 310 -- Summary

Service Unit 310 for 2005 reflects an increase of $12,620 from the 2004 amended budget of $426,337 to $438,957. This is a 2.86% increase. The majority of the increases are due to more complex projects and seeking to have the public notified of land use matters, which provides for participation early and often. This unit's budget for communication and advertising has increased significantly over the last couple years to ensure the public

and all interested parties are notified of land use actions to provide opportunity for involvement.

Service Unit 319 -- Administration

Account 100 Salaries and Wages -- This line item for 2005 reflects an increase of $1,015 from the 2004 year-end estimate of $28,210 to $29,225. This is an increase of 3.6%. This result is due to estimated salary, merit and longevity increases.

Account 200 Personnel Benefits -- This line item for 2005 reflects an increase of $524 or 11.55% from the 2004 year-end estimate of $4,536 to $5,060. The personnel benefit accounts include rate increases for medical and dental insurance of 5%, and PERS retirement contributions of 87%, along with the normal roll-ups related to base wage adjustments; while industrial insurance rates were reduced by 10%.

Account 420 Communications -- This line item for 2005 reflects an increase of $169 from the 2004 year-end estimate of $663. For 2005, the budgeted figure is $832, which represents a 25% budget increase. The increase is a result of cellular telephone cost increases.

Service Unit 319 -- Summary

Service Unit 319 for 2005 reflects an increase of $3,183 from the 2004 year-end estimate of $36,670 to $39,853. This is a 8.7% increase.

DEPT 021 ENVIRONMENTAL PLANNING

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
310 COMPREHENSIVE PLANNING	376,343	426,337	339,593	79.7	426,745	438,957	103.0	102.9
319 ADMINISTRATION	35,833	37,246	27,770	74.6	36,670	39,853	107.0	108.7
TOTAL EXPENDITURES	412,176	463,583	367,363	79.2	463,415	478,809	103.3	103.3

DEPT 021 ENVIRONMENTAL PLAN

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 310 COMP PLANNING								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	201,676	274,436	196,923	71.8	274,436	283,814	103.4	103.4
120 OVERTIME	4,515	20,500	16,366	79.8	20,000	20,000	97.6	100.0
140 RETIRE / TERM CASHOUT	9,922	0	0	0.0	0	0	0.0	0.0
TOTAL	216,112	294,936	213,288	72.3	294,436	303,814	103.0	103.2
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	51,627	69,107	49,646	71.8	69,107	71,917	104.1	104.1
300 SUPPLIES								
310 OFFICE & OPERATING SUP	4,020	5,500	4,805	87.4	5,500	5,500	100.0	100.0
320 FUEL CONSUMED	98	108	21	19.6	108	108	100.0	100.0
350 SMALL TOOLS & MIN EQU	1,314	2,500	2,333	93.3	2,500	2,500	100.0	100.0
TOTAL	5,431	8,108	7,159	88.3	8,108	8,108	100.0	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	52,007	10,000	29,125	291.3	5,000	5,000	50.0	100.0
420 COMMUNICATIONS	13,160	12,886	11,320	87.8	15,294	15,318	118.9	100.2
430 TRANSPORTATION / TRAINING	1,048	3,000	1,306	43.5	3,000	3,000	100.0	100.0
440 ADVERTISING	13,482	12,500	11,784	94.3	15,000	15,000	120.0	100.0
480 REPAIRS AND MAINTENANCE	65	800	0	0.0	800	800	100.0	100.0
490 MISCELLANEOUS	23,410	15,000	15,965	106.4	16,000	16,000	106.7	100.0
TOTAL	103,171	54,186	69,500	128.3	55,094	55,118	101.7	100.0
TOTAL EXPENDITURES-SRV UNT 310	376,343	426,337	339,593	79.7	426,745	438,957	103.0	102.9
SERVICE UNIT 319 ADMINISTRATION								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	27,403	28,210	21,021	74.5	28,210	29,225	103.6	103.6
120 OVERTIME	153	0	0	0.0	0	0	0.0	0.0
TOTAL	27,556	28,210	21,021	74.5	28,210	29,225	103.6	103.6
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	4,119	4,536	3,466	76.4	4,536	5,060	111.6	111.6
300 SUPPLIES								
310 OFFICE & OPERATING SUP	605	500	494	98.9	500	500	100.0	100.0
350 SMALL TOOLS & MIN EQU	648	700	0	0.0	0	700	100.0	0.0
TOTAL	1,253	1,200	494	41.2	500	1,200	100.0	240.0
400 OTHER SERVICES AND CHARGES								
420 COMMUNICATIONS	638	300	348	116.1	663	832	277.3	125.5
430 TRANSPORTATION / TRAINING	356	800	972	121.5	800	800	100.0	100.0
480 REPAIRS AND MAINTENANCE	0	200	0	0.0	0	200	100.0	0.0
490 MISCELLANEOUS	1,911	2,000	1,468	73.4	1,961	2,300	115.0	117.3
TOTAL	2,906	3,300	2,789	84.5	3,424	4,132	125.2	120.7
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LEASES	0	0	0	0.0	0	235	0.0	0.0
TOTAL EXPENDITURES-SRV UNT 319	35,833	37,246	27,770	74.6	36,670	39,853	107.0	108.7

CITY OF YAKIMA
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Community and Economic Development **DIRECTOR: Bill Cook**

DIVISION: Code Administration -- 022 **MANAGER: Doug Maples, CBO**

DEFINITION -- This division of Code Administration is responsible for the enforcement of all development codes locally adopted to provide structural safety, fire safety, life safety, and health, as well as land use regulations; operation of a team concept customer service Permit Center, which includes business and regulatory licenses; administration of the weed abatement program; administration of the alley clean-up program; researches and provides utility location and connection fee information; administration of hulk vehicles on private property; administration of the graffiti abatement program; administration of the proactive vacant building program; and maintenance of the City's nuisance and zoning complaint center. Additionally, the Code Administration and Planning Manager serves as Administrative Official for the Urban Area Zoning Ordinance, Building Official, Fire Marshal and division manager for Planning, Animal Control and City Hall Maintenance.

The service units in this division are:

Service Unit 145 -- Dangerous Building Repair and Demolition
Service Unit 149 -- Code Administration
Service Unit 223 -- Animal Control
Service Unit 626 -- Permits – Licenses

AUTHORIZED PERSONNEL		2003 Actual	2004 Amended Budget	2005 Proposed Budget
1150	Director of Community and Economic Development	.26	.26	.26
11601	Community and Economic Development Office Administrator	.26	.26	.26
1252	Code Administration and Planning Manager	.45	.45	.45
4421	Code Inspector	3.00	3.00	2.75 (1)
4420	Fire Code Inspector	2.00	2.00	2.00
11251	Supervising Code Inspector	1.00	1.00	1.00
7123	Department Assistant III	.42	1.00 (2)	1.00
4441	Permit Technician	1.36	1.36	1.36
4311	Plans Examiner I	1.00	1.00	1.00
4321	Plans Examiner II	2.00	2.00	2.00
4419	Code Compliance Officer	2.00	3.00 (3)	3.00
11602	Code Inspection Office Supervisor	1.00	1.00	1.00
6510	Animal Control Officer	2.00	2.00	2.00
7122	(Temporary) Department Assistant II	.30	.30	0.00 (4)
	Total Personnel	17.05	18.63	18.08 (5)

(1) One full-time code inspector position was changed to .75 due to budget constraints, with the understanding that should the policy issue for permit fees be approved by the City Council, this position would return to a full-time position in 2005.

(2) Department Assistant III position previously budgeted at .42 was changed to a full-time position. Some of the expense of upgrading this position was offset by the elimination of budgeted temporary funds for 149 and 626 service units as indicated in the last line of the table.

(3) Additional Code Compliance Officer hired, as approved by City Council in 2003, utilizing ONDS funds.

(4) Temporary funds eliminated to offset expense of Item #2.

(5) Total Permanent Budgeted Positions – 18.08 for the 2005 budget.

Service Unit 149 -- Code Administration

PERFORMANCE STATISTICS -– At the end of September 2004, statistics indicated that the total number of permits issued is approximately 7% higher than the number of permits issued during the same period in 2003. The total valuation of construction at the end of September 2004 has increased from September 2003 by approximately 14%. The increase in valuation is primarily related to an increase in the number of new residential and commercial alteration permits issued to-date in 2004. At the end of September 2004, the division issued 9% more new residential permits, with a 6% increase in valuation.

REVENUES

	2003 Actual	2004 Estimate	2005 Projected
Building Permits	$341,319	$375,000	$360,000
Fireworks Display Permits	0	0	0
Mechanical Permits	20,427	24,000	24,000
Plumbing Permits	36,652	35,000	35,000
Sign Permits	8,417	7,000	7,000
Plan Review Fees	156,450	175,000	175,000
Fire Alarm Permits	0	0	0
Abatement Charges / Appeals	15,758	27,500	20,000
Fire Inspection Services	13,912	23,000	23,000
Sale of Maps	719	750	750
Examinations	10	80	80
Environmental Impact Permits	2,161	3,000	3,000
Sale of Publications (Codes)	253	500	500
Right-of-Way Use Permits	3,750	2,000	2,000
Zoning and Subdivision Fees	39,608	40,000	40,000
Sale of Publications (Planning)	1,299	1,000	1,000
Totals	$640,735	$713,830	$691,330

EXPLANATORY NARRATIVE

Continuing to follow the City Council's focus on improving neighborhood conditions, the concentrated effort in neighborhood code enforcement has continued to be very effective in 2004. We continue to refine monthly report statistics to reflect all complaints received with additional information on code compliance activity and status. Throughout the year, the Community Review Board (CRB) has reviewed cases at least once a month, occasionally twice a month, with 94% of the cases being abated by the property owner or the City. Since its inception in 1999, the CRB has assessed Administrative fees for 162 cases, of which some have been repeat offenses. There have been 53 total cases on the CRB agenda during the past 12-month period. The Division has also implemented the Vacant Building ordinances passed by the City Council in early 2004, which identified over 104 structures. In addition, as of the end of September 2004 the junk vehicle abatement program has resulted in 489 vehicles removed from private properties.

The salary account includes an estimated wage increase for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA).

The personnel benefit accounts include rate increases for medical and dental insurance of 5%, and PERS retirement contributions of 87%, along with the normal roll-ups related to base wage adjustments; while industrial insurance rates were reduced by 10%.

Increases or decreases other than those authorized in the Budget Guidelines are noted as follows:

Service Unit 145 -- Dangerous Building Repair and Demolition

Account 400 Other Services and Charges –- This line item estimate for 2004 is $23,000, which is $30,801 less than the 2003 amount of $53,801, due to an increase in the number of property owners complying with notices issued to abate their property. For 2005, it is projected at $23,000.

Service Unit 145 –- Summary

Revenues

It is projected that the 2004 year-end revenues will be $27,500 for abated properties. Administrative fees assigned by the Community Review Board (CRB) could generate approximately $58,223 revenue in fees still owing. The collection for abatement has been received on an irregular basis due to the client or property owners' lack of willingness or ability to pay. The City sends three (3) 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.

Service Unit 149 -- Code Administration

Account 100 Salaries and Wages -- This line item for 2005 reflects an increase of $44,674 from the 2004 year-end estimate of $559,062 to $603,736 (the proposed 2005 budget). This is an 8% increase. The increase in salaries and wages was primarily the result of merit and step increases.

Account 200 Personnel Benefits -- The Personnel Benefits line for 2005 reflects an increase from the 2004 year-end estimate of $156,640 to $171,217. This is a $14,577 or 9.3% increase; primarily because of the salary changes noted above and programmed benefit adjustments.

Account 300 Supplies -- The Supplies line for 2005 reflects a decrease of $1,000 from the 2004 year-end estimate of $30,753 to $29,753. This is a 3.26% decrease.

Account 400 Other Services and Charges -- This line item for 2005 reflects a decrease of $4,912 from the 2004 year-end estimate of $65,998 to $61,086. This is a 7.45% decrease.

Service Unit 149 -- Code Administration -- Summary

Expenditures

Service Unit 149 for 2005 reflects an increase of $41,476 from the 2004 year-end estimate

of $843,503 to $884,979. This is a 4.91% increase.

Service Unit 223 -- Animal Control

PERFORMANCE STATISTICS	2003 Actual	2004 Year-End Estimate	2005 Projected Budget
OUTPUT/WORKLOAD			
Dog Licenses Issued	$25,762	$26,000	$30,000
Dog License Penalties	285	800	1,200
Dog Impound Fines	1,902	1,500	1,500
Dog Citation Fines	409	400	200
Total Revenue	$28,358	$28,700	$32,900

EXPLANATORY NARRATIVE

Service Unit 223 – Animal Control

Account 100 Salaries and Wages -- The 2005 budget of $106,731 reflects an increase of $3,829 from the 2004 year-end estimate of $102,902. This is a 3.72% increase.

Account 200 Personnel Benefits -- The 2005 budget of $32,372 reflects an increase of $1,164 from the 2004 year-end projection of $31,208, or 3.72%.

Account 300 Supplies – The 2005 budget of $6,300 for this account is the same as that which was budgeted for 2004.

Account 400 Other Services and Charges -- The 2005 budget of $63,288 reflects an increase of $981 from the 2004 estimate of $62,307. The budgeted increase is due to a 1% contract increase with the Humane Shelter for the care, housing, euthanasia and disposal of City impounds (in Account 410).

Service Unit 223 -- Animal Control –- Summary

The 2005 proposed budget expenditure of $221,646 is $8,182 or a 4% increase from the 2004 year-end projection of $213,464.

Service Unit 626 -- Permits and Licensing

Revenues	2003 Actual	2004 Estimate	2005 Projected
Business Licenses	$511,596	$510,000	$500,000
Regulatory Licenses	14,523	15,000	15,000
Amusement Devices	914	2,500	1,200
Penalties on Business Licenses	6,413	5,500	5,500

Totals	$533,446	$533,000	$521,700

EXPLANATORY NARRATIVE

This service unit is charged with administration of Title 5 of the Yakima Municipal Code, which includes the following licenses:

PERFORMANCE STATISTICS	
Amusement Devices	Business Licenses
Panoram Devices	Outside Promotional Sales
Sidewalk Cafes	Pawnbrokers
Billiard and Pool Tables	Peddlers
Dance Halls and Cabarets	Secondhand Dealers
Dance Studios	Solicitation of Funds for Religious
Junk Dealers	Taxicabs and Vehicles for Hire
Liquor – Entertainment License	Tattooing
Right-of-Way Use Permits	

Additionally, this service unit issues all construction related permits, fire permits, mechanical journeyman licenses, answers water and sewer utility location and/or connection fee inquiries; processes side sewer installers licenses, acts as the information center for the City and provides administrative support for the Code Inspectors, Fire Code Inspectors, Code Compliance Officers and Planning Division, administrative support staff for the Community Review Board, administrative support for all Code Compliance notices, administrative staff for the Building Code Board of Appeals, as well as acting as the City's Complaint Center.

Service Unit 626 -- Summary

Revenues

The year-end estimate for 2004 is $510,000, which is a decrease of $1,596 from the 2003 actual of $511,596. The 2005 estimate for this service unit is $500,000, which is a decrease of $10,000 or 2% from 2004 estimates. The number of general and regulatory business licenses processed at the end of September 2004 was 4,656 compared to 4,727 for September 2003. This represents 71 fewer licenses issued or 2% decrease. The number of new business license for 2004 was 772 and the number of business licenses that did not renew or withdrew was 509.

Expenditures

Account 100 Salaries and Wages -- This line item for 2005 reflects an increase of $28,261 from the 2004 budget estimate of $118,798 to $147,059. This is a 23.8% increase. The increase in salaries and wages was primarily the result of upgrading the existing .42 Department Assistant III to a full-time Dept. Asst. III position. A portion of the expense of upgrading this position was offset by the elimination of temporary (112) funds in the

149 and 626 accounts.

Account 200 Personnel Benefits -- The Personnel Benefits line for 2005 reflects an increase of $2,558 from the 2004 budget estimate of $32,533 to $35,091. This is a 7.9% increase. One major reason for the increase in personal benefits was a result of upgrading the existing .42 Department Assistant III to a full-time Dept. Asst. III position.

Service Unit 626 for 2005 reflects an increase of $30,819 from the 2004 year-end estimate of $152,831 to $183,650. This is a 20.2% overall increase.

DEPT 022 CODE ADMINISTRATION

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
145 DANGEROUS BLDG REP & DEMO	$53,801	$20,000	$24,297	121.5	$23,000	$23,000	115.0	100.0
149 ADMINISTRATION	793,795	846,419	630,859	74.5	843,503	884,979	104.6	104.9
223 ANIMAL CONTROL	248,270	218,118	151,747	69.6	213,464	221,646	101.6	103.8
626 LICENSING	145,289	155,455	124,465	80.1	152,831	183,650	118.1	120.2
641 INSURANCE AND BONDS	722	820	820	100.0	820	902	110.0	110.0
TOTAL EXPENDITURES	$1,241,878	$1,240,812	$932,188	75.1	$1,233,618	$1,314,178	105.9	106.5
SVC UNIT 145 DNGRS BLDG REP & DEM EXPENSE								
400 OTHER SERVICES AND CHARGES								
490 MISCELLANEOUS	$53,801	$20,000	$24,297	121.5	$23,000	$23,000	115.0	100.0
TOTAL EXPENDITURES-SRV UNT 145	$53,801	$20,000	$24,297	121.5	$23,000	$23,000	115.0	100.0
SERVICE UNIT 149 ADMINISTRATION EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$545,265	$564,062	$419,828	74.4	$554,062	$600,236	106.4	108.3
120 OVERTIME	3,114	2,000	5,353	267.6	5,000	3,500	175.0	70.0
140 RETIRE / TERM CASHOUT	0	0	43	0.0	0	0	0.0	0.0
TOTAL	548,379	566,062	425,223	75.1	559,062	603,736	106.7	108.0
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	139,481	156,640	114,737	73.2	156,640	171,217	109.3	109.3
300 SUPPLIES								
310 OFFICE & OPERATING SUP	11,809	11,361	8,869	78.1	11,361	11,361	100.0	100.0
320 FUEL CONSUMED	4,145	3,892	3,995	102.6	3,892	3,892	100.0	100.0
340 ITEMS PURCH RESALE OR INVEN	1,694	2,500	2,296	91.8	2,500	2,500	100.0	100.0
350 SMALL TOOLS & MIN EQU	12,917	14,000	12,847	91.8	13,000	12,000	85.7	92.3
TOTAL	30,564	31,753	28,006	88.2	30,753	29,753	93.7	96.7
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	8,588	5,500	5,693	103.5	5,693	5,000	90.9	87.8
420 COMMUNICATIONS	24,895	22,964	23,917	104.2	32,086	27,686	120.6	86.3
430 TRANSPORTATION / TRAINING	4,623	5,700	3,688	64.7	5,700	5,700	100.0	100.0
480 REPAIRS AND MAINTENANCE	1,229	3,400	1,607	47.3	3,400	3,400	100.0	100.0
490 MISCELLANEOUS	20,344	19,300	17,187	89.1	19,119	19,300	100.0	100.9
TOTAL	59,679	56,864	52,092	91.6	65,998	61,086	107.4	92.6
500 INTERGOVERNMENTAL SVCS								
550 INTERFUND SUBSIDIES	0	18,000	0	0.0	18,000	0	0.0	0.0
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LEASES	15,691	17,100	10,800	63.2	13,050	19,187	112.2	147.0

TOTAL EXPENDITURES-SRV UNT 149	$793,795	$846,419	$630,859	74.5	$843,503	$884,979	104.6	104.9
DEPT 022 CODE ADMINISTRATION								
	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 223 ANIMAL CONTROL								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$79,307	$86,402	$64,821	75.0	$86,402	$90,231	104.4	104.4
120 OVERTIME	16,587	15,000	10,726	71.5	15,000	15,000	100.0	100.0
130 SPECIAL PAY	8,606	5,700	841	14.8	1,500	1,500	26.3	100.0
140 RETIRE / TERM CASHOUT	20,674	0	0	0.0	0	0	0.0	0.0
TOTAL	125,173	107,102	76,389	71.3	102,902	106,731	99.7	103.7
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	50,796	30,908	23,947	77.5	30,908	32,072	103.8	103.8
2U0 UNIFORMS AND CLEANING	103	300	264	88.1	300	300	100.0	100.0
TOTAL	50,898	31,208	24,211	77.6	31,208	32,372	103.7	103.7
300 SUPPLIES								
310 OFFICE & OPERATING SUP	4,496	3,500	3,043	86.9	3,500	3,500	100.0	100.0
320 FUEL CONSUMED	2,783	2,800	2,252	80.4	2,800	2,800	100.0	100.0
TOTAL	7,279	6,300	5,294	84.0	6,300	6,300	100.0	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	54,466	54,451	36,263	66.6	54,451	55,000	101.0	101.0
420 COMMUNICATIONS	4,915	6,165	855	13.9	5,711	6,143	99.6	107.6
430 TRANSPORTATION / TRAINING	58	570	375	65.7	570	570	100.0	100.0
470 PUBLIC UTILITY SERVICES	368	500	0	0.0	500	500	100.0	100.0
480 REPAIRS AND MAINTENANCE	0	300	0	0.0	300	300	100.0	100.0
490 MISCELLANEOUS	595	775	300	38.7	775	775	100.0	100.0
TOTAL	60,402	62,761	37,793	60.2	62,307	63,288	100.8	101.6
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LEASES	4,518	10,746	8,060	75.0	10,746	12,955	120.6	120.6
TOTAL EXPENDITURES-SRV UNT 223	$248,270	$218,118	$151,747	69.6	$213,464	$221,646	101.6	103.8
SERVICE UNIT 626 LICENSING								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$115,663	$120,422	$96,676	80.3	$118,180	$146,059	121.3	123.6
120 OVERTIME	1,251	1,000	717	71.7	618	1,000	100.0	161.8
140 RETIRE / TERM CASHOUT	0	0	1	0.0	0	0	0.0	0.0
TOTAL	116,914	121,422	97,394	80.2	118,798	147,059	121.1	123.8
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	27,742	32,533	26,444	81.3	32,533	35,091	107.9	107.9
400 OTHER SERVICES AND CHARGES								
430 TRANSPORTATION / TRAINING	206	500	287	57.3	500	500	100.0	100.0
490 MISCELLANEOUS	426	1,000	340	34.0	1,000	1,000	100.0	100.0
TOTAL	632	1,500	627	41.8	1,500	1,500	100.0	100.0
TOTAL EXPENDITURES-SRV UNT 626	$145,289	$155,455	$124,465	80.1	$152,831	$183,650	118.1	120.2
SERVICE UNIT 641 INS & BONDS								
EXPENSE								
900 INTERFUND PAYMENT FOR SVCS								
960 INTERFUND INSURANCE SVCS	$722	$820	$820	100.0	$820	$902	110.0	110.0

CITY OF YAKIMA
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Community and Economic Development **DIRECTOR: Bill Cook**

DIVISION: City Hall Maintenance -- 051 **MANAGER: Doug Maples, CBO**

DEFINITION -- The function of this service unit is to provide centralized building rehabilitation, maintenance and custodial services for City Hall and Y-PAC.

AUTHORIZED PERSONNEL	2003 Actual	2004 Amended Budget	2005 Proposed Budget
1150 Director of Community and Economic Development	.12	.12	.12
11601 Community and Economic Development Office Administrator	.12	.12	.12
1252 Code Administration and Planning Manager	.20	.20	.20
8541 Building Maintenance Specialist	1.00	1.00	1.00
13601 Building Superintendent	1.00	1.00	1.00
Total Personnel	2.44	2.44	2.44 (1)

(1) Total Permanent Budgeted positions -- 2.44 for 2004 budget.

PERFORMANCE STATISTICS -- The City Hall basement mandated document storage project for all departments has been completed in 2004. All departments should be moved into their new storage areas by the end of December 2004. This large project involved renovating the basement storage areas by emptying the contents, completely painting and installing new shelving with new lighting.

Also during 2004, the Code Administration and Planning permit counter area was enlarged to accommodate placing a planner and an additional permit technician to service the permit counter activity. This completes the customer service team concept-permitting program. In addition, the Code Administration and Planning conference room was reconfigured allowing the room to be larger.

The Information Services technician's area was relocated. The Information Service's storage area was reconfigured into office area and the former technician's area was added to the print shop area. The remodeling allowed the Information Services to have better and more efficient work area.

The fourth large project completed this year by City Hall Maintenance staff was to complete the installation of a new EPDM roof system on City Hall. The new roof system is a rubber membrane and does not use the old hot mop system. The old roof lasted 55 years. This project was on budget.

EXPLANATORY NARRATIVES

Service Unit 633 -- Facility Maintenance

Account 100 Salaries and Wages -- This line item for 2005 reflects an increase of $2,344 from the 2004 year-end estimate of $143,108 to $145,452 (the proposed 2005 budget). This is a 1.63% increase. The salary account includes an estimated wage increase for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA).

Account 200 Personnel Benefits -- The Personnel Benefits line for 2005 reflects an increase of $198 from the 2004 amended budget of $33,438 to $35,425. This is a 5.94% increase, due to benefit rate adjustments discussed above. The personnel benefit accounts include rate increases for medical and dental insurance of 5%, and PERS retirement contributions of 87%, along with the normal roll-ups related to base wage adjustments; while industrial insurance rates were reduced by 10%.

Account 470 Public Utility Services -- The following chart indicates the actual 2003 utility charges, as well as the 2004 and 2005 budgets. The utility charges can change from year to year as a result of weather and rate changes.

	2003 Actual	2004 Amended Budget	2004 vs. 2005 % Variance	2005 Proposed Budget
Pacific Power	$47,922	$48,668	6.5%	$51,831
Natural Gas	13,753	16,480	3%	16,974
Water, Wastewater and Refuse	8,576	6,241	67.6%	10,461
Total Utility Charges	$70,251	$71,389	11%	$79,266

This account represents an increase of 11% over the 2004 amended budget level. The majority of the increases indicated in the chart are a result of utility rate increases. Wastewater utility costs increased 36% over last year.

Account 480 Repair and Maintenance/Contractors -- This line item has been adjusted to reflect increased activity during the continued remodeling of the City Hall. Historically, this line item has seen large fluctuations due to the City Hall remodeling over the last several years. The majority of the remodeling has been completed for the basement, 1st and 2nd floor. This line item for 2005 reflects a decrease of $1,544 from the 2004 amended budget of $21,544 to $20,000. This is a 7.2% decrease, and brings the 2005 budget below the 2004 budget levels.

Service Unit 641 -- Insurance and Bonds

Property and boiler insurance for City Hall is included in this service unit. The Risk Management Fund increased its charge to all "customers" by 20% to cover increases in insurance costs. This account went from $54,933 in the 2004 budget to $60,426 in 2005, an increase of $5,493 or 10%.

Expenditures Summary

Expenditures for 2005 are proposed to be $310,564, which is $14,389 higher than the 2004 budget of $296,175. This is a 4.85% increase, due Wage increases, utility services, repair, and maintenance accounts.

DEPT 051 CITY HALL MAINTENANCE

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
633 FACILITY MAINTENANCE	$296,460	$296,828	$208,775	70.3	$296,175	$310,564	104.6	104.9
641 INSURANCE AND BONDS	48,341	54,933	54,933	100.0	54,933	60,426	110.0	110.0
TOTAL EXPENDITURES	$344,801	$351,760	$263,708	75.0	$351,107	$370,990	105.5	105.7
SERVICE UNIT 633 FACILITY MAINT								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$139,586	$143,108	$109,365	76.4	$143,108	$145,452	101.6	101.6
120 OVERTIME	447	2,500	652	26.1	2,500	2,500	100.0	100.0
130 SPECIAL PAY	347	0	158	0.0	0	0	0.0	0.0
TOTAL	140,380	145,608	110,175	75.7	145,608	147,952	101.6	101.6
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	33,793	33,438	26,406	79.0	33,438	35,425	105.9	105.9
300 SUPPLIES								
310 OFFICE & OPERATING SUP	15,674	14,320	8,240	57.5	14,320	14,320	100.0	100.0
320 FUEL CONSUMED	195	200	556	277.9	200	200	100.0	100.0
350 SMALL TOOLS & MIN EQU	13,073	3,500	1,763	50.4	3,500	3,500	100.0	100.0
TOTAL	28,942	18,020	10,559	58.6	18,020	18,020	100.0	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	1,568	1,000	811	81.1	1,000	1,000	100.0	100.0
420 COMMUNICATIONS	1,502	1,480	640	43.2	1,351	1,769	119.5	130.9
430 TRANSPORTATION / TRAINING	0	500	0	0.0	500	500	100.0	100.0
470 PUBLIC UTILITY SERVICES	70,251	71,389	44,146	61.8	74,409	79,266	111.0	106.5
480 REPAIRS AND MAINTENANCE	16,672	21,544	12,888	59.8	18,000	20,000	92.8	111.1
490 MISCELLANEOUS	872	1,000	515	51.5	1,000	1,000	100.0	100.0
TOTAL	90,865	96,912	58,999	60.9	96,259	103,535	106.8	107.6
500 INTERGOVERNMENTAL SERVICES								
540 INTERFUND TAXES & ASSESS	2,000	2,000	2,000	100.0	2,000	2,000	100.0	100.0
900 INTERFUND PAYMENT FOR SERVICES								
950 INTERFUND OPT RENT & LEASES	480	849	636	74.9	849	3,632	427.8	427.8
TOTAL EXPENDITURES-SRV UNT 633	$296,460	$296,828	$208,775	70.3	$296,175	$310,564	104.6	104.9
SERVICE UNIT 641 INS & BONDS								
EXPENSE								
900 INTERFUND PAYMENT FOR SERVICES								
960 INTERFUND INSURANCE SVCS	$48,341	$54,933	$54,933	100.0	$54,933	$60,426	110.0	110.0
TOTAL EXPENDITURES - S U 641	$48,341	$54,933	$54,933	100.0	$54,933	$60,426	110.0	110.0

CITY OF YAKIMA
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Community and Economic Development **DIRECTOR: Bill Cook**

DIVISION: Economic Development -- 123

DEFINITION -- The Economic Development Fund is used to account for economic development activity other than that provided by the Department of Housing and Urban Development (HUD) which is accounted for in Fund 124 Neighborhood Development.

EXPLANATORY NARRATIVE

A City Economic Development Loan Fund comprised of a HUD Section 108 Loan ($4 million) has been in place for one year. Three loans have been approved, to date, totaling $2,835,000. Additional loans for this fund are currently pending. Additional lending authority is available to the City through the U.S. Department of Housing and Urban Development, for a total of five times the City's annual entitlement. Currently the City receives approximately $1.4 million annually and therefore the City's maximum lending authority would be $7.0 million.

Funds within the 123 Account will be used to review and support economic development activities within the City and to market Yakima's incentive programs through the media, on the City's web site and other formats.

Service Unit 322 -- Industrial Development

Account 410 Professional Services – The proposed 2005 budget of $75,000 is a 25% decrease from the 2004 budget of $100,000 to review and support economic development activities.

Account 430 Transportation – Expenditures in the amount of $1,950 will be used for travel and training for activities supporting economic development.

Account 490 Miscellaneous – Expenditures in the amount of $4,000 will be used for training and activities supporting economic development.

DEPT 123 ECONOMIC DEVELOPMENT

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 322 INDUSTRIAL DVMT								
EXPENSE								
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	27,271	100,000	65,871	65.9	100,000	75,000	75.0	75.0
430 TRANSPORTATION / TRAINING	2,472	1,950	0	0.0	1,950	1,950	100.0	100.0
490 MISCELLANEOUS	5,851	4,000	3,229	80.7	4,000	4,000	100.0	100.0
TOTAL	35,594	105,950	69,100	65.2	105,950	80,950	76.4	76.4
TOTAL EXPENDITURES-SRV UNT 322	35,594	105,950	69,100	65.2	105,950	80,950	76.4	76.4
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	0	207,824	0	0.0	220,142	114,192	54.9	51.9
360 MISCELLANEOUS REVENUES	513	200	674	337.0	0	200	100.0	0.0
TOTAL REVENUES - SRV UNIT 699	513	208,024	674	0.3	220,142	114,392	55.0	52.0

CITY OF YAKIMA
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Community and Economic Development **DIRECTOR: Bill Cook**

DIVISION: Neighborhood Development Services -- 124 **MANAGER: William Cobabe**

DEFINITION – The City of Yakima Office of Neighborhood Development (ONDS) is charged by the City council with administering the City's activities funded by the Community Development Block Grant (CDBG) and HOME Investment Partnerships (HOME) programs. These federal programs, funded through the U.S. Department of Housing and Urban Development (HUD), are intended to assist low and moderate income individuals (LMI) in the areas of Housing, Living Environment, and Economic Opportunities. The two programs have a combined strategic planning process and document known as the Consolidated Plan. Within the Consolidated Plan, and added each year, is an Annual Action Plan. The Action Plan contains the specific activities that will be undertaken in the coming year using CDBG and HOME funds.

It is the mission of the City of Yakima Office of Neighborhood Development Services to assist in providing safe, decent, affordable housing, a suitable living environment, and expanding economic opportunities principally to the low/moderate income residents of the City. To quote from Franklin Delano Roosevelt:

> The test of our progress is not whether we add more to the abundance of those who have much; it is whether we provide enough to those who have too little. (Second Inaugural Address, January 20, 1937)

INPUT PROCESS

It is the intent of the Yakima City Council to take very seriously the opportunity for public input provided in preparing the Consolidated Plan. To this end the Council instructed the Office of Neighborhood Development Services to provide numerous and varied opportunities for input, and to work closely with citizens, agencies and non-profits in preparing the plan.

The Council appointed a Citizens Committee to assist with the public input portion of the plan. The committee held their first meeting on March 15, 2004, and continued to meet regularly for several weeks in preparation for the Public Meetings. Matt Fairbank, of the Dispute Resolution Center, assisted the committee in preparing for the meetings. Once the committee was prepared, and a plan for input meetings adopted, actual input began.

The plan adopted by the input committee called for a series of input meetings. The first was held on May 13, 2004, in the Miller Park Activity Center (MPAC). The first meeting was intended to receive general comment on all aspects of community need, as well as the overall CDBG activities of the City of Yakima. Subsequent meetings were focused on specific aspects of concern, as directed by the Input Committee. The second meeting was on the topic of Housing, and was held on May 20, 2004. The third meeting, held on May 27, focused on Community Services. The fourth meeting, which focused on Economic Development, was held on June 3. This completed the advance public input portion of the public comment process. (A final public hearing, scheduled on November 16, 2004, follows a 30-day comment period for the entire plan.)

In order to make sure that everyone attending the meetings had an equal opportunity for their ideas to be heard, the input committee chose to use a small group discussion format. At least one member of the plan committee sat at each of several small tables, and facilitated a discussion of questions the committee had prepared in advance, on the specific topic of each meeting.

In addition to the public meetings, as instructed by both the City Council and the Input Committee, the ONDS also conducted a mail-out survey of all residents of Yakima living east of 16th Avenue and the Fruitvale area. Over 15,000 surveys were mailed to each residence in the specified area. The surveys were written in both Spanish and English. Survey questions attempted to cover all areas of need that residents might have concern for and closely paralleled surveys administered in 2000 and 2002.

Once the input meetings were completed, ONDS staff prepared a summary of the comments. These comments, the summary, and the survey results were then used by the Input Committee to identify specific priorities for the actions and activities of the 5-year strategic plan and the annual action plans that are the means of implementing the strategies.

CDBG PROJECTS

Below is information on specific projects that will be engaged in during 2005. Included are brief descriptions of each activity. For convenience, they are arranged within the goal categories identified by the Yakima City Council, and then by their HUD designation. The 2005 Action Plan Budget follows the same format. The budget charts from the HUD document are attached to this document for comparison purposes. However, since the City Budget uses different categories (service units) than the HUD designations, it is difficult to make direct side-by-side comparisons. For example, the HUD CDBG Budget lists activities by eligibility category, but the City Budget includes most CDBG activities within Service Unit 331 (please see Service Unit 331 Chart). It is important to keep in mind that while the documents arrange the numbers differently, they also both end up with the same revenue and expenditure totals for the CDBG and HOME programs.

COMMUNITY IMAGE

1. Senior and Disabled Home repair is a program that allows very low-income elderly or disabled persons to continue living in their own home. These persons are also presumed eligible, but ONDS requires proof of income for all applicants. Small grants are made to make needed repairs or deal with emergency issues like a broken furnace. There is a lifetime cap of $5,000 for those participating in this program. This program assists seniors and disabled persons citywide.

2. Exterior Paint is also a senior/disabled person program. Using volunteers, the program assists the most needy and least able of our Citizens to re-paint the outside of their homes. Homeowners must meet low-income guidelines. The program is also citywide. This program benefits the individual clients by improving their self-image, and the neighborhood benefits from the improved appearance of homes. This directly aids in neighborhood revitalization.

3. Lead-Based Paint is an unfunded mandate of the Federal government. When Congress began requiring lead paint testing and remediation for any housing repairs where Federal funds are involved, there was no provision for paying for the additional cost of these measures. The measures taken depend on the type and cost of the needed repairs. By placing expenses associated with this mandate in a separate category we can better track the cost. This program is available to any home where ONDS is involved in any type of housing repair or remodel citywide. While it may not be possible to state that an individual cleanup effort has changed any person or family, the goal of the program to reduce the incidence of lead poisoning will be realized over time. Individual eligibility process is required.

4. Irrigation systems in Yakima are very different, for historical reasons, from those that exist in most other communities. We began as an agricultural community, and the influence of that history is very strongly felt by many area residents. Because of the agricultural history, many areas of the City have traditionally been provided unmetered and low cost yard irrigation water as a service that is seen as a property right by these residents.

   The oldest portion of the system that delivers this water, known as the 308 System, has deteriorated to the point that it is not functional. Water pressure is low, and about as much water is lost through leaks as actually goes to customers. The system needs to be replaced. The 308 System also serves many of the lowest income neighborhoods. The Service area for the 308 System includes Census tracts 1, 2, 3, 6, and 15.

After considerable debate, and finally a successful petition effort, the City Council voted to rebuild the 308 System, with financing provided through a revenue bond. Additionally they have approved funds from CDBG to make the necessary replacement of the individual service portions of the system: the pipelines and fixtures on the individual lots. This will be done for qualifying low/moderate income homeowners. The result will be a return to the greener and healthier lawns, shrubs, and trees that help make a neighborhood an attractive place to live and invest.

The project will take several years to complete. While it is beginning, funds pledged to the individual lot portion will be used by the float loan activities already underway.

5. Neighborhood Cleanup Campaigns organized by citizen groups and others; Street and Alley Cleanup using Department of Correction Crews

   The program area will initially be the entire CDBG service area, and as specific neighborhood groups apply for funds provided, the area of their cleanup project will be identified and recorded. The only eligible national objective for such activities is low/moderate income area benefit. The net result of these programs is better living conditions for neighborhood residents. While permanent garbage, trash, and debris removal are currently beyond the capacity of the City of Yakima to affect, ONDS will also participate in educational efforts to help Yakima residents understand their individual responsibility in this arena. Service areas will possibly be drawn from Census tracts 1, 2, 3, 6, 12, and 15.

6. Graffiti abatement is a very high priority in Yakima. In response to repeated calls for measures to eradicate the problem, ONDS has designed and implemented a program of painting over the graffiti, almost all of which is located within the target area. The program is part of a comprehensive attempt to create a permanent cure. (The other two components of the permanent solution are an education effort in partnership with the Yakima School District and a new anti-graffiti ordinance.) Graffiti abatement is funded as an area benefit, Target Area wide activity serving the low-income community. Abatement of graffiti results in an immediate benefit to the neighborhood by halting deterioration and may result over time in reduced criminal activity. Citywide service area.

7. Code compliance is an urgent need in much of the older portions of Yakima. Using City Codes and enforcement officers, the Council has chosen to take a strong position regarding the enforcement of City Codes. CDBG funds will be used for all of one position and 64% of another in support of this effort. Citywide service area.

8. Individual lots have septic systems and private wells. This poses a potential health and pollution problem, and renders undeveloped lots useless. (The County Health Department does not currently allow new wells and septic systems to be installed on standard sized lots. In some cases they will not allow replacement of existing systems upon their failure.) This program provides eligible low income families with grants and loans to assist with the cost of connecting to City utilities. Citywide service area, individual eligibility process.

ECONOMIC IMPROVEMENT

For the year 2005, four activities fit here. The City Council, as part of an incentive package that helped bring Adaptis and Praeclarent to Yakima, committed to $200,000 per year for two years as a float loan and a grant of not more than $500,000 over the course of seven years to Adaptis, and a $40,000 grant per year for five years to Praeclarent if the companies meet specific job creation goals. Ongoing reporting and monitoring visits continue to verify the success of this job creation program.

Two additional activities, support of the Annual Job Fair produced by Workforce Council and technical assistance to Section 108 Loan applicants, are also economic development projects.

SECTION 108 REVOLVING LOAN PROGRAM
In addition to grant funded programs, HUD regulations require that cities participating in the Section 108 Loan Program include notice of their participation in the Action Plan. This is because of the provision that CDBG funds provide the final security for repayment of any loans that may default. This loan is included in the City's budget in the Economic Development Fund—123.

In 2003, three Section 108 loans were closed:

- Julmar, L.L.C. $110,000
- Peppers Restaurant $330,000
- Trail Wagons, Inc. $2,395,000

In 2004, one additional Section 108 loan was closed:

- Trail Wagons, Inc. $475,000

Currently there is one application pending.

Another new economic development activity will be focused on very small business development. Such businesses, known as microenterprises, have five or fewer employees. The new activities will provide small grants (up to $1,000 for start up costs such as licenses and fees), as well as technical assistance and training. A new booklet, "Doing Business in Yakima" has been produced to assist with this process.

REGIONAL GOVERNMENT SERVICES

Community Services

1. The City has a long standing program intended to support fair housing efforts, the Landlord-Tenant Hotline. While not a highly expensive program, the hotline receives several calls every day with questions from both tenants and landlords. Additional effort planned for the fair housing area for 2005 will be the development of a fair housing event. This will make information available to the public concerning fair housing regulations. It will be developed in conjunction with area partners also concerned with fair housing services.

   Persons who wish to file a formal fair housing complaint must do so with agencies that are very far from Yakima. A legal assistance agency, the Northwest Justice Project, serves our population, but there is no local fair housing agency with which to file a complaint. This, in part, may be the reason that very few actual complaints are filed under either state or federal law. During 2005 ONDS will work to find ways to bring better services to our community in order to protect the rights of our local citizens. We will begin developing a fair housing coalition, made up of the various agencies that work in this arena. The purpose of the coalition will be to better educate and assist local citizens. Fair housing information will be available at all local agencies and local events such as the annual Homeownership Fair. The coalition will also begin lobbying for the creation of a State and Federally funded fair housing agency. Citywide service area.

2. Expenses for community services can be controversial, and some may be difficult to justify with the new emphasis on measurable outcomes. Past local methods of selecting projects for funding have been seen by some as contradicting priorities identified in the input process. And with the renewed emphasis on accountability, the City has chosen to take a new approach to community services. This more responsive and intentional approach first listens carefully to the needs identified in the public process.

Specific activities that can demonstrably meet these needs and goals are then selected for funding, for the full five years of the consolidated plan (subject to annual performance review).

For the 2005-2009 Consolidated Plan Annual Action Plan, there has been an activity location selected. Activities will be provided out of the Southeast Community Center, under the oversight of OIC. The service area for these activities will be primarily Census Tract 15, although any eligible City resident will be able to participate.

OIC will provide services to three categories of persons:

1. High Risk Middle School Youth: mentoring, literacy, sports and recreation, tutoring.

2. High Risk Youth Adults: job training, job placement, follow up skills development.

3. Services to Senior Citizens: health and wellness, nutrition, socialization, social service needs.

3. Small Business Development Training (not job creation)
During 2005 the Office of Neighborhood Development Services will develop partnerships that will result in a series of workshops and seminars for new or expanding small businesses. Using local partners, these trainings will help new or expanding small businesses with subjects like business plans and financing, Renewal Community Tax Incentives, HUB Zone, Historic Preservation, Federal, State and Local government contracts and more. Participants will come from anywhere in the City, with a special emphasis on low and moderate income. Success will be measured by business workshops attendance, and ultimately by the creation of small businesses.

INCREASE COMMUNITY INVOLVEMENT

Public Facilities

The City of Yakima owns two public facilities that have reached a point where they are in need of renovation. They are the Southeast Community Center and the Old Senior Center now known as Miller Park Activity Center (MPAC). In addition, for differing reasons, the role that both facilities will play in their respective neighborhoods is currently being re-examined. The City Council has directed ONDS to budget funds to assist in the renovation of either or both of these facilities once the decisions as to their role has been made. ONDS is also participating in the process of defining these roles.

In addition, under this category ONDS will assist with replacement of sidewalks that have been determined to be unsafe. Locations will be determined and eligibility verified as need arises. These projects will be postponed for the most part, as a large portion of the funds will be used by the float loan activity already underway.

THE PLAYERS

ONDS receives input from, and is accountable to, an array of citizens, groups and organizations. The following chart, entitled Team Member Pyramid, depicts, in no particular order, the audiences or teams associated with ONDS:

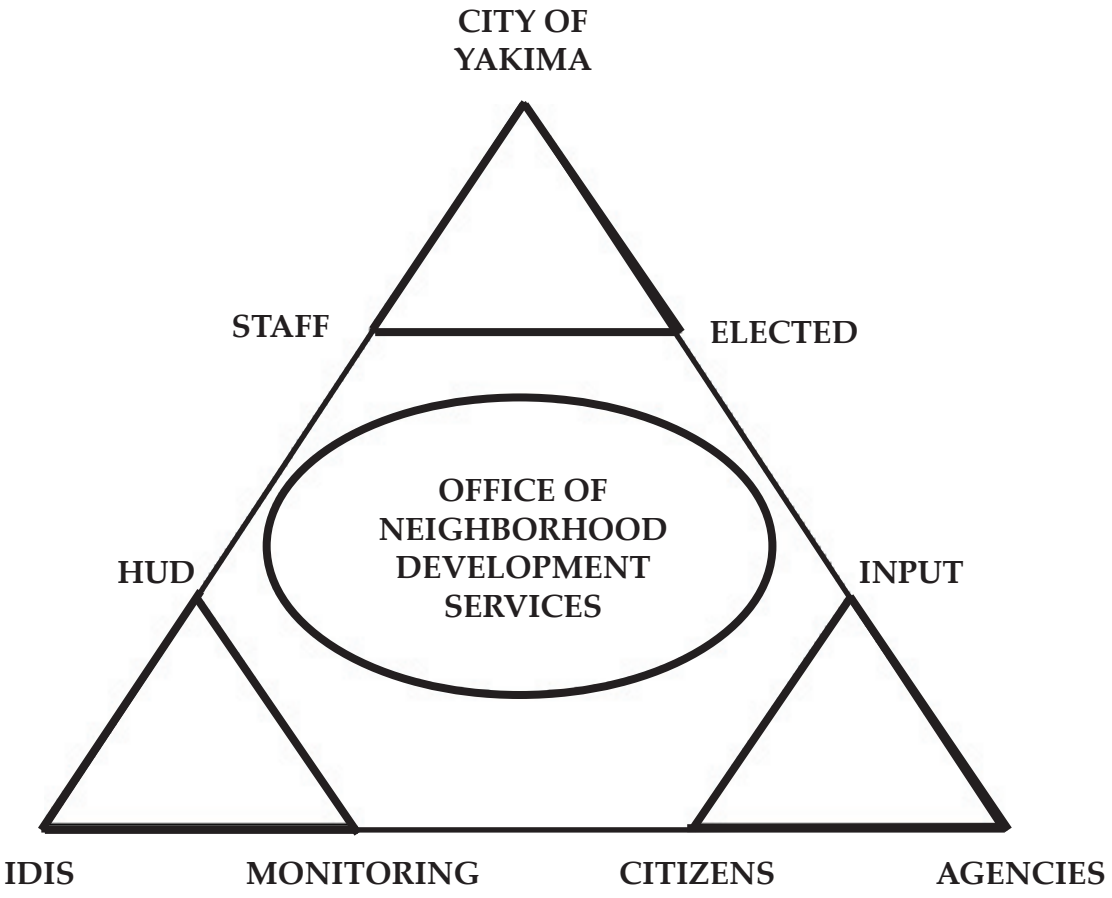
The City of Yakima, its staff and elected officials,

The Department of Housing and Urban Development (HUD), its computer system, the Integrated Disbursement and Information System (IDIS) and its monitoring requirements, and

Input from citizens and agencies.

Each of these teams is vital to the success of the City of Yakima ONDS programs. All these teams work together to accomplish the goals of the City of Yakima for the investment of these valuable federal funds.

Team Member Pyramid



This budget is included in a One Year Action Plan – FY 2005, 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 the new year, 2005. 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 331 – Community Development Block Grant (CDBG) Program
Service Unit 332 – Homeownership – HOPE 3
Service Unit 333 – CDBG Fair Housing Counseling
Service Unit 337 – HOME Program
Service Unit 339 – CDBG Administration
Service Unit 340 – Non-Federal Program

AUTHORIZED PERSONNEL		**2003 Actual**	**2004 Amended Budget**	**2005 Proposed Budget**
1150	Director of Community and Economic Development	.12	.12	.12
1253	Neighborhood Development Services Manager	1.00	1.00	1.00
11601	Community and Economic Development Office Administrator	.12	.12	.12
3320	Community Development Specialist	1.00	1.00	1.00
3323	Economic and Community Affairs Specialist (1)	.90	.90	.90
4441	Code Enforcement Permit Technician	.64	.64	.64
5121	Housing Rehabilitation Assistant (2)	0	.50	1.00
5123	Neighborhood Development Rehabilitation Specialist II	1.00	1.00	1.00
5151	Housing Loan Specialist	.75	.75	.75
5152	Neighborhood Development Accounting Specialist	1.00	1.00	1.00
5154	Neighborhood Development Assistant	1.00	1.00	1.00
7123	Department Assistant III	1.00	1.00	1.00
11401	Senior Program Supervisor	1.00	1.00	1.00
11410	Neighborhood Development Services Operations Supervisor	1.00	1.00	1.00
Total Personnel (3)		10.53	11.03	11.53

(1) The Grants Writer position, which was re-titled in 2004 to Economic and Community Affairs Specialist, in its original action by Council, was to be paid by the departments that required the time. In 2005, the Economic and Community Affairs Specialist position will continue to be shared with two other divisions, Wastewater and Water, with each paying 5% of this position's salary.

(2) In June 2004, ONDS hired a Housing Rehabilitation Assistant to assist with the Graffiti Abatement Program and minor rehabilitation. The cost was split equally between ONDS and Yakima Police Department. For 2005, ONDS will fund this position 100%.

(3) A. An Accountant position is included in the Finance Department's authorized personnel, but is funded by ONDS to meet federal program administration requirements and State Audit recommendations.

B. A Code Compliance Officer position is included in Code Administration's Authorized Personnel, but is funded by ONDS to address code compliance issues such as graffiti, hazardous vegetation and debris, etc.

C. A budgeted temporary position of a Department Assistant I at 33% is included for support of the paint program and paint-out graffiti program.

D.

2005 Authorized Personnel included in ONDS:	11.53
100% Accountant and 100% Code Compliance Officer	2.00
33% Temporary Department Assistant I	.33
Total 2005 personnel funded by ONDS	13.86

Each year the CDBG and HOME Programs are anticipated to meet certain project goals using the existing staff. Each staff position has time allocated to the various approved programs, and the allocation is reviewed and adjusted semi-annually, as needed.

Following recommendations through HUD technical assistance, salary and benefits demonstrate actual time spent delivering ONDS' programs. Each activity is to have two components when reporting in IDIS: the program cost and the program delivery cost.

SALARY DISTRIBUTION
NEIGHBORHOOD DEVELOPMENT FUND
110 AND 200 OBJECTS

Service Unit	2003 Actual	2004 Amended Budget	2004 Year-End Estimate	2005 Proposed Budget
331 CDBG Program Delivery Costs	$379,039	$280,489	$274,569	$349,558 (includes Retirement Cashouts of $22,748)
333 Fair Housing Delivery Costs	17,369	11,999	12,373	13,305
337 Home Program Delivery Costs	154,537	278,839	271,565	303,012 (includes Retirement Cashouts of $20,680)
339 CDBG Admin. Costs	189,682	215,034	217,015	234,208 (includes Retirement Cashouts of $8,272)
Total	$740,627	$786,361	$775,522	$900,083 (includes Retirement Cashouts of $51,700)

The salary account includes an estimated wage increase for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). The personnel benefit accounts include rate increases for medical and dental insurance of 5%, and PERS retirement contributions of 87%, along with the normal roll-ups related to base wage adjustments; while industrial insurance rates were reduced by 10%.

Total salaries and benefits of $900,083 for 2005 are $124,561 or 16% more than the 2004 year-end estimate of $775,522. The major reasons for this increase are: 1) for 2005, increasing the Housing Rehabilitation Assistant to 100% (FTE) CDBG funded (in 2004, this position was 50% ONDS funded for 7 months with the remaining 50% being paid by Yakima Police Department), 2) funding retirement cashouts for two long-time ONDS employees, 3) employees receiving step increases and new longevity benefits, and 4) increases in medical insurance, PERS retirement and social security rates.

Salary lines in Service Unit 337, the HOME Program, are maintained, 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.

Service Units 331, 332 and 337 -- Housing Rehabilitation, HOPE 3, HOME

PERFORMANCE STATISTICS	2003 Actual	2004 Estimated Budget	2005 Projected Budget
NEED/DEMAND			
Waiting list of families applying for assistance to rehabilitate their property or purchase their first home.	162	147	132
OUTPUT / WORKLOAD			
CDBG:			
Community Service Programs (Youth Programs) -- Contracts	7	4	5
Sidewalk Program -- Households	1	10	12
Neighborhood Clean-up/Improvement Sites *	1	3	4
Paint Program -- Homes *	19	20	25
Economic Development -- Jobs Created	200	75	100
Public Facilities -- Units	1	3	1
Infrastructure (Side Sewers, Water lines, etc) -- Households	11	12	10
Graffiti Abatement -- Hours *	3,179	3,204	3,250
Graffiti Abatement -- Locations	5,284	5,300	5,500
Elderly / Disabled Repair Program -- Homes	36	40	45
Lead-Based Paint Clearance -- Properties	23	24	28
Rehabilitation Relocation -- Families	0	0	1

HOME:			
Down Payment Assistance -- Families	28	25	30
First-Time Homeownership Subsidy -- Families	1	4	2
Single Family (Owner-Occupied) Rehabilitation -- Homes	2	2	3
Special Needs Housing, in Partnership with CHDO -- Units	2	0	1
New Construction, in Partnership with CHDO -- Homes	2	3	2
Elderly/Disabled Repair Program – Homes	0	2	4
Other:			
Section 108 Loan -- Business Loans	3	1	1

*** Partnerships with Non-Profit Organizations:**

Throughout the year, ONDS staff works in conjunction with a host of volunteers, including Habitat for Humanity Youth Program, OIC's Americorps, Sister Georgette Bayless and her Youth Volunteer Group, local high school students, local church groups, court-mandated community service persons as well as private citizens to paint out graffiti, assist with the senior Paint Program and help with yard and alley cleanup. The man-hours related to these activities are included in the statistics listed above.

In addition, ONDS staff has enlisted the assistance of some local merchants who have generously donated hundreds of gallons of paint for graffiti abatement. In 2004, the value of donated paint will exceed $20,000.

In 2004, ONDS began a partnership with Yakima Police Department (YPD) to abate unwanted graffiti in the City's streets and alleyways. Currently YPD has one guard and two inmates working 5 hours per day, three days a week painting over graffiti.

EXPLANATORY NARRATIVE

The following detail by service unit expenditure accounts explains the changes between the 2005 budget and the 2004 year-end estimated expenditures. These 2005 expenditures reflect a 5% increase from 2004 based on current information from HUD. Because entitlement awards are estimated in this budget, the Community Development Block grant revenues, along with corresponding expenditures, may be adjusted when the awards are received.

City of Yakima
Office of Neighborhood Development Services

2005 CDBG ESTIMATED REVENUES:

Account No. & Description	2005
124.330.0000.33114.2CY CD Block Grant-Current Year	$1,415,000
124.330.0000.33114.2PY CD Block Grant-Prior Year	0
124.699.0000.36140.PII CDBG-Program Interest Income	10,291
124.699.0000.38500.PRG CD Block Grant-Program Income	151,500
124.699.0000.36110.INT Interest from Investments	275
CDBG Totals:	**$1,577,066**

2005 CDBG ESTIMATED EXPENDITURES (1)

Public Input Recommendations

City Council Strategic Direction Priorities HUD Programs (CDBG)	A + Program Expenses	B + Program Delivery Expenses	C = Program Del "Other" Expenses	D 2005 Total Estimated Expenses
I. COMMUNITY IMAGE				
A. CDBG Single Family Housing 570.202 (b)				
Senior / Disabled Rehabilitation	$123,500	$55,000	$6,500	$185,000
Senior / Disabled Exterior Paint	25,000	7,500	1,000	33,500
Lead-Based Paint Abatement	25,000	3,496	1,300	29,796
Irrigation - 308 (2)	200,000	23,000	5,000	228,000
Professional Services	18,500	75,000	19,854	113,354
B. Interim Assistance 570.201 (f) (1) (ii)				
Street & Alley Cleanup - DOC	5,000	500	550	6,050
Graffiti Abatement	18,000	40,000	5,000	63,000
C. Code Compliance 570.202 (c)		79,887		79,887
D. Clearance 570.201 (d)				
Neighborhood Cleanup / Improvement	10,000	5,000	2,500	17,500
E. Infrastructure (by address) 570.201 (c)				
Water / Wastewater Connections	45,000	3,500	8,500	57,000
F. Rehabilitation Relocation 507.201 (i)	4,750			4,750
Total for Community Image	**$474,750**	**$292,883**	**$50,204**	**$817,837**

City Council Strategic Direction Priorities HUD Programs (CDBG)	A + Program Expenses	B + Program Delivery Expenses	C = Program Del "Other" Expenses	D 2005 Total Estimated Expenses
II. ECONOMIC IMPROVEMENT				
A. Economic Development (by address) 570.203 (b)				
Adaptis Inc-Grant (Float Loan) [3]	$100,000	$5,000	$1,500	$106,500
Praeclarent (Grant)	40,000	3,000	750	43,750
Job Fair thru Work Source	5,000	250	50	5,300
Section 108 Loan Technical Assistance		10,000	550	10,550
B. Microenterprise 507.201 (o) & (p)				
Grants (or loans) & Technical Assistance	20,000	25,000	1,600	46,600
Microenterprise Technical Assistance/Training	20,000	25,000	1,500	46,500
Total for Economic Improvement	**185,000**	**68,250**	**5,950**	**259,200**
III. REGIONAL GOVERNMENT SERVICES				
A. Community / Public Services (by address) 570.201 (e)				
Affirmatively Furthering Fair Hsg **507.201 (k)**	2,600	13,082	1,650	17,332
Southeast Community Center	75,000	15,000	7,700	97,700
Business Development / Training	15,000	5,000	746	20,746
Total for Regional Government Services	**92,600**	**33,082**	**10,096**	**135,778**
IV. INCREASE COMMUNITY INVOLVEMENT				
A. Public Facilities (by address) 570.201 (c)				
Sidewalks [2]	52,254	15,750	8,250	76,254
Southeast Community Center	50,000	1,000	600	51,600
Total for Increase Community Involvement	**102,254**	**16,750**	**8,850**	**127,854**
Administrative CDBG Costs 570.206	0	**153,986**	**82,411**	**236,397**
Grand Estimated Totals for Year 2005	**$854,604**	**$564,951**	**$157,511**	**$1,577,066**

(1) Based on Entitlement of $1,415,000 + Prog Inc. of $162,066 = **$1,577,066** x 20% = $315,413 CDBG Adm

(2) A portion of these projects will be delayed due to float loan funding.

(3) Out of the total 2005 budget, $200,000 will be reallocated, when necessary, for the Adaptis Float Loan.

2005 Public Services Calculation at 15% maximum:				
Formula: 2005 CDBG Entitlement	$1,415,000			
plus 2004 CDBG Program Income (Estimate)	$241,000	$1,656,000	x15% =	**$248,400**

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.

Service Unit 331 -- Community Development Block Grant (CDBG) Program

Accounts 410 Professional Services and 480 Repairs and Maintenance -- The dollars in these two lines are allocated to all the programs in CDBG (as listed in Service Unit 331 Chart). These line items total $852,500 for 2005 which reflects a decrease of $94,424 or 9.97% from the 2004 year-end estimate of $946,924. This decrease is due to 2003 carryover grant funds budgeted in 2004.

ONDS operates totally on federal funding received from the Community Development Block Grant Program and program revenue. No local or state tax funds are spent in any ONDS programs. The 2005 program expenditure budget is based on an informed estimate of the funds to be received from HUD (please see notation above). Distribution of the actual amount of the entitlement into the various projects listed below will be changed at a future date to coincide with the amount of the entitlement received for FY 2005. Additionally, any current grant funds unspent at the end of 2004 will be included in the encumbrance appropriation for 2005.

The following chart describes this account in detail.

Service Unit 331 Chart

CDBG		**Consolidated Plan: 2005 Program**
0000.410	Professional Services	$12,350
0000.41E	Community Service	90,000
0000.41S	Sidewalk	52,254
0000.48B	Neighborhood Clean-up/Improvement	15,000
0000.48P	Paint	25,000
0000.48T	Economic Development	185,000
0000.48U	Public Facilities	50,000
0000.48W	Infrastructure	245,000
0000.48Z	Graffiti Abatement	18,000
HS01.48F	Single Family Rehabilitation	6,150
HS02.48E	Elderly/Disabled Rehabilitation	123,500
HS04.48C	Lead-Based Paint Abatement	25,000
HS05.48I	Rehabilitation Relocation	4,750
	Total of Account 400 Other Services and Charges (1)	$852,004

(1) All numbers are estimates based on the projection of "new" CDBG grant funds. In addition, what money remains unspent at the end of 2004 in a line item, such as Graffiti Abatement or any of the other lines listed above, is carried forward for that line into the following year, 2005. Program dollars will be reconciled when final figures are available to reflect all carry forwards and actual "new" CDBG grant funds.

The $2,600 program expenses for Affirmatively Furthering Fair Housing (Section III, A) are found in Service Unit 333, so they are not itemized in this chart.

The CDBG programs will utilize sources such as the State Capital Construction Fund, Elderly/Handicapped private donations, State Public Works Trust Fund, and matching private equity and private lender financing, which will impact existing administrative time and funding. The above CDBG programs will leverage in excess of $5 million through state and federal grants, loans and appropriations. These programs will be administered throughout the 2005 program year. Programs will require 2005 budget amendments if other funding is approved.

$400,000 of CDBG funds are committed as a Float Loan to Adaptis, Inc. a medical claim processing center locating in uptown Yakima. The Float Loan will be paid to Adaptis, Inc. at $200,000 in 2004 and the remaining $200,000 in 2005. This Float Loan will be repaid at an interest rate of 3% within 30 months of first payment. At the time of receipt, these repaid funds will be re-allocated to previously identified/postponed CDBG eligible activities.

Grantsmanship

For the fiscal year 2004, the Economic and Community Affairs Specialist of CED/ONDS helped secure grants and appropriations from various state and federal funding sources including Federal Emergency Management Agency, Washington State Office of Community Development, Washington State Capital Budget, and HUD/VA. Appropriations and prepared applications totaled nearly $5.8 million. For the Commercial Revitalization Deduction project, the Economic and Community Affairs Specialist anticipates utilizing the full $12 million allocation.

Service Unit 331 -- Summary

Service Unit 331 shows an overall decrease of $18,650 or 1.5% from the 2004 year-end estimate of $1,233,312 compared to the 2005 budget of $1,214,662. This $18,000 was re-allocated to Service Unit 339 for 2005. From the 2004 amended budget of $1,353,024 there is a decrease of $119,712 or 8.8% as compared to 2004 year-end estimate of $1,233,312. This is the result of float loan dollars being stated twice, which inflated the 2004 amended budget.

Service Unit 332 -- Homeownership -- HOPE 3

Service Unit 332 is dedicated to the use of program income received from the HOPE 3 Grant for affordable new homeownership to low-to-moderate income families. The $76,000 budget for 2005 will be available to fund homeownership projects.

In 2004, a portion of these funds was used to purchase, clear and survey property in the area of North 30th Avenue and Hathaway. The project includes 20 lots for affordable new construction for low-to-moderate income families. Known as Marvin Gardens, this project will be developed by partnership with OIC of Washington and Habitat for Humanity.

In addition, in 2004, HOPE 3 funds were used on South 4th Avenue and Stewart where J.A.L. Construction contracted with ONDS for construction of three new affordable, 3-bedroom homes and rehabilitation of one 4-bedroom home, all affordable housing for low-to-moderate income families. Any unused funds are carried forward in the unencumbered balance each year.

Service Unit 333 -- CDBG Fair Housing Counseling

PERFORMANCE STATISTICS	2003 Actual	2004 Amended Budget	2005 Projected Budget
OUTPUT/WORKLOAD			
Landlord/Tenant Referrals and Housing information (this number reflects number of calls received by this division and walk-in traffic from area residents, landlords)	13,458	13,665	13,906

Service Unit 333 -- Summary

Service Unit 333 reflects an increase of $932 or 6% from the 2004 estimated year-end budget of $14,873 compared to the proposed 2005 budget of $15,805. This increase is primarily the result of increases in medical insurance, PERS retirement and social security rates.

Service Unit 337 -- HOME Program

While the HOME program can provide a variety of housing assistance programs, the City of Yakima has determined that all HOME funds will be invested in homeownership efforts. As a result of this there are four HOME funded single family homeownership programs in Yakima. PLEASE BE AWARE THAT THE ESTIMATED NUMBERS OF PERSONS OR PROJECTS ASSISTED BY THESE PROGRAMS MAY CHANGE WITHOUT FURTHER NOTICE. THESE ESTIMATES ARE FOR ILLUSTRATION PURPOSES ONLY. ACTUAL NUMBERS FOR EACH PROGRAM WILL DEPEND ON THE APPLICATIONS THAT ARE SUBMITTED, PERSONS WHO QUALIFY UNDER PROGRAM GUIDELINES, AND SEVERAL OTHER POSSIBLE VARIABLES.

First-Time Homeowner Assistance provides loans of up to $30,000 to new home-buyers. These affordable loans will help up to 2 buyers in 2005, and serve to make financing more affordable. By reducing the amount owed to the first mortgage lender the total monthly payment is reduced, which permits people with lower incomes to buy a home. Payments are set at a level affordable to the buyer, and are generally subject to a 5 year review by ONDS for increased payment affordability.

Down Payment Assistance is a very popular program. In 2005 up to $6,000 will be provided for homes east of First St. and $4,000 west of First Street as a forgivable second loan. After the buyer has lived in the home for 5 years the loan is forgiven. If they move prior to that time the loan must be repaid. This recapture clause meets the HUD requirements for such programs. It is anticipated that the amount budgeted will assist about 30 purchases in 2005.

Single Family Rehabilitation Revolving Loan Project loans assist with repairs to a Target Area home where the applicant/owner is low/moderate income. Required repairs include any building code violations; if available funds permit other work to enhance appearance and livability, it may be completed. We anticipate completing two of these projects in 2005.

Senior and Disabled Repairs is the same program described in the CDBG descriptions. Since each year a few homes are eligible for HOME funds, this item is made available to allow other uses of the Block Grant funds. As many as 4 homes are budgeted.

Community Housing Development Organization (CHDO) funds are made available according to HOME program regulations. A minimum of 15% of HOME dollars available each year must be allocated to a community organization that has as part of its mission to provide affordable housing to low income individuals. As of this time no application for CHDO funds for 2005 have been received.

City of Yakima
Office of Neighborhood Development Services

2005 HOME ESTIMATED REVENUES

124.337.0000.33114.2HM HUD HOME Program	$695,000
124.337.0000.33114.2HP HOME Program-Prior Year	0
124.337.0000.36140.HMI HOME Program Interest Income	10,722
124.337.0000.38500.HMP HOME Program Income	20,000
HOME Revenue Totals:	**$725,722**

2005 HOME ESTIMATED EXPENDITURES *

All activity is eligible under 92.205 (a) (1) **HOME PROJECT CATEGORIES:**	**A +** **Program Expenses**	**B +** **Program Delivery Expenses**	**C =** **Program Del "Other" Expenses**	**D** **2005 Total Estimated Expenses**
I. First-Time Homeowner Assist (up to $30,000 each = 2)	$60,000	$36,500	$2,900	$99,400
II. Down Payment Assistance	134,261	65,000	4,250	203,511
III. HOME Single Family, Owner-Occupied Activities:				
A. Senior & Disabled Rehabilitation (up to $15,000 each = 4)	60,000	35,686	3,000	98,686
B. Home Rehabilitation (up to $30,000 each = 2)	60,000	75,000	6,500	141,500
Total for HOME Single Family, Owner-Occupied Activities:	**120,000**	**110,686**	**9,500**	**240,186**
IV. New Construction	0	0	1,500	1,500
V. Lot / Property Acquisition	0	0	375	375
VI. Community Housing Development Organization (CHDO: HUD requirement, minimum of 15% of 2005 HOME Entitlement plus Program Income)	108,450	0	0	108,450
Administrative HOME Costs	0	70,145	2,155	72,300
Grand Estimated Totals for Year 2005	**$422,711**	**$282,331**	**$20,680**	**$725,722**

* Based on Entitlement of $695,000 + Prog Inc of $28,000 = **$723,000** x 10% = $72,300

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.

Account 410 Professional Services -- This line includes 15% of the total HOME Grant which is contracted through non-profits to carry out CHDO eligible housing programs. The budget for 2005 is $108,450, which reflects the current allocation and no carry forward of 2004 funds. In 2004, ONDS exercised the option of funding this HUD requirement at a level above the minimum 15%, thereby funding two non-profits with eligible housing programs, continuing the goal to build capacity.

Account 480 Repairs and Maintenance -- This line represents costs related to the HOME Program, costs that can be used for single family housing only. The budget for 2005 of $314,261, which reflects no carry forward from 2004, is a decrease of $296,967 or 48.58% from the estimated year-end 2004 budget of $611,228. This decrease is due to the use of 2003 carry forward funding of $369,843 in 2004. The other factor in this decrease is responding to HUD in using HOME entitlement dollars for program delivery, which means more salary and benefits come out of the entitlement pot.

Service Unit 337 -- Summary

Service Unit 337 shows an overall decrease of $299,071 or 29.18% from a 2004 year-end estimate of $1,024,793 to $725,722 for 2005. This decrease is due to the adjustments for carry forward discussed above.

Service Unit 339 -- CDBG Administration

Account 320 Fuel – This line item shows an increase of $1,325 or 123.26% from 2004 amended budget of $1,075 to 2004 year-end estimate of $2,400. The 2005 budget of $2,500 is an increase of 4.16% or $100 over the 2004 year-end estimate of $2,400. This increase is due to two factors: 1) increase in fuel prices and 2) use of the graffiti paint wagon throughout the year. In 2003 it was mainly used during summer break.

Account 350 Small Tools and Minor Equipment -- This line item shows an increase of $2,703 or 135.15% from the 2004 amended budget of $2,000 to 2004 year-end estimate of $4,703. This increase was to purchase office furniture, including lateral files, for office use. Also purchased was a window air conditioner for upstairs. This line is set back to $2,000 for 2005 budget.

Account 410 Professional Services – In 2004 ONDS conducted a survey, which was mailed to 15,000 addresses in the areas east of 16th Avenue and Fruitvale in Yakima. The cost of printing and mailing this survey are reflected in the 2004 year-end estimate of $15,000. For 2005, this is reduced to $7,500.

Account 440 Advertising -- The advertising line is decreased from $11,125 in the 2004 amended budget to $9,925 in the 2004 year-end estimate. This decrease reflects less cost for advertising than was anticipated. For 2005, this line item is increased to $10,925, an increase of $1,000 over the 2004 year-end estimate, to be spent on promotion of ONDS programs as well as public notification in newspaper display ads in English and Spanish papers for multiple citizen participation meetings to gather public input.

Account 480 Repairs and Maintenance – This line item shows a decrease of $3,000 or 35.29% from the 2004 amended budget of $8,500 to the 2004 year-end estimate of $5,500. Some items that needed repair and/or maintenance at ONDS offices didn't require as much work as estimated.

Account 490 Miscellaneous -- This line item reflects a decrease from the 2004 year-end estimate of $21,022 to $17,913 for 2005. The 2004 amended budget of $14,020 increased by $7,002 or 49.92% for a 2004 year-end estimate of $21,022. This account includes seminar registrations, printing, dues and subscriptions, recruiting expenses and college tuition expenses for staff. In 2003, a CED/ONDS staff member was one of only two public service professionals in Eastern Washington selected to the Executive Master of Public Administration program at the University of Washington's Daniel J. Evans School of Public Affairs, which will be completed early in 2005. In addition, another ONDS staff person has recently begun taking college courses towards the goal of obtaining a Bachelors degree.

Part of the year-end 2004 increase is for this tuition expense. For 2005, this line item is reduced to $17,913, reflecting less funds being used for college tuition and printing.

Service Unit 339 -- Summary

Service Unit 339 -- Administration cost increased overall by $18,089 or 5.5% from the 2004 year-end estimate of $329,006 to the 2005 budget of $347,095. The increase is primarily the result of redistribution of office staff allocations, and enhancement of ONDS staff through educational processes including college classes, recertification training and HUD workshops. Another piece of this increase includes medical insurance, PERS retirement and social security rates as well as interfund insurance service increases.

Service Unit 340 -- Non-Federal Program

This service unit was created in 1997 to account for non-federal program income, which is, therefore, not restricted by grant requirements. This revenue, estimated to be $33,000 in 2005, can be used for local match for grants, or other appropriate purposes. The $25,000 annual maintenance budget for Southeast Community Center (originally purchased with CDBG support) is included in Account 480 Repairs and Maintenance. This service unit is budgeted to be available for local match for the HOME Program and the balance is carried forward in the unencumbered balance each year.

EXPLANATORY NARRATIVE OVERALL -- NEIGHBORHOOD DEVELOPMENT SERVICES / CDBG AND HOME BUDGETS

The City Council will approve the Neighborhood Development Services 2005 Program Budget as part of the City budget process in December 2004.

DEPT 124 COMMUNITY DEVELOPMENT

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
331 CDBG PROGRAMS	$1,109,059	$1,353,024	$481,479	35.6	$1,233,312	$1,214,662	89.8	98.5
332 HOMEOWNERSHIP-HOPE 3	37,452	328,000	262,660	80.1	328,080	76,000	23.2	23.2
333 HOUSING COUNSELING	20,678	16,213	10,315	63.6	14,873	15,805	97.5	106.3
337 HOME PROGRAM	786,581	1,057,343	562,086	53.2	1,024,793	725,722	68.6	70.8
339 ADMINISTRATION	286,513	321,282	249,368	77.6	329,006	347,095	108.0	105.5
340 NON-FEDERAL PROGRAMS	55,224	62,940	56,501	89.8	61,500	35,000	55.6	56.9
699 GENERAL REVENUES	170,791	0	0	0.0	0	0	0.0	0.0
TOTAL EXPENDITURES	2,466,299	3,138,801	1,622,410	51.7	2,991,564	2,414,285	76.9	80.7
REV SUMMARY BY SERVICE UNIT								
330 HOUSING DEVELOPMENT	1,515,606	1,421,200	542,702	38.2	1,705,861	1,491,000	104.9	87.4
337 HOME PROGRAM	838,219	687,500	235,443	34.2	1,020,026	723,000	105.2	70.9
340 NON-FEDERAL PROGRAMS	74,707	28,000	114,415	408.6	135,030	33,000	117.9	24.4
699 GENERAL REVENUES	208,242	563,879	241,314	42.8	716,699	749,118	132.9	104.5
TOTAL REVENUES	$2,636,775	$2,700,579	$1,133,874	42.0	$3,577,616	$2,996,118	110.9	83.7
SERVICE UNIT 330 HOUSING DVMT								
330 INTERGOVERNMENTAL REV	$1,392,749	$1,345,200	$467,881	34.8	$1,620,861	$1,415,000	105.2	87.3
360 MISCELLANEOUS REVENUES	25,457	15,000	11,645	77.6	15,000	15,000	100.0	100.0
380 NON REVENUES	97,401	61,000	63,176	103.6	70,000	61,000	100.0	87.1
TOTAL REVENUES - SRV UNT 330	$1,515,606	$1,421,200	$542,702	38.2	$1,705,861	$1,491,000	104.9	87.4
SERVICE UNIT 331 CDBG PROGRAMS								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$294,791	$220,615	$165,672	75.1	$217,125	$253,019	114.7	116.5
120 OVERTIME	800	500	470	94.0	500	500	100.0	100.0
140 RETIRE / TERM CASHOUT	9,588	0	0	0.0	0	22,748	0.0	0.0
TOTAL	305,179	221,115	166,142	75.1	217,625	276,267	124.9	126.9
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	73,860	59,374	42,958	72.4	56,944	73,291	123.4	128.7
300 SUPPLIES								
350 SMALL TOOLS & MIN EQU	4,310	4,085	2,358	57.7	4,085	4,000	97.9	97.9
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	102,749	256,776	83,527	32.5	251,676	155,100	60.4	61.6
420 COMMUNICATIONS	2,424	1,425	934	65.6	2,034	2,904	203.8	142.8
440 ADVERTISING	4,576	5,700	570	0.0	5,700	5,700	100.0	100.0
480 REPAIRS AND MAINTENANCE	615,960	804,548	186,130	23.1	695,248	697,400	86.7	100.3
TOTAL	725,710	1,068,449	270,022	25.3	954,658	861,104	80.6	90.2
TOTAL EXPENDITURES-SRV UNT 331	$1,109,059	$1,353,024	$481,479	35.6	$1,233,312	$1,214,662	89.8	98.5

DEPT 124 COMMUNITY DEVELOPMENT

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SVC UNIT 332 HMOWNRSHP-HOPE 3								
EXPENSE								
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	$0	$1,000	$1,080	108.0	$1,080	$1,000	100.0	92.6
480 REPAIRS AND MAINTENANCE	37,452	327,000	261,580	80.0	327,000	75,000	22.9	22.9
TOTAL	37,452	328,000	262,660	80.1	328,080	76,000	23.2	23.2
TOTAL EXPENDITURES-SRV UNT 332	$37,452	$328,000	$262,660	80.1	$328,080	$76,000	23.2	23.2
SERVICE UNIT 333 HOUSING COUNSEL								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$14,330	$9,000	$7,004	77.8	$9,340	$10,003	111.2	107.1
120 OVERTIME	21	100	0	0.0	100	100	100.0	100.0
140 RETIRE / TERM CASHOUT	37	0	0	0.0	0	0	0.0	0.0
TOTAL	14,388	9,100	7,004	77.0	9,440	10,103	111.0	107.0
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	2,981	2,899	2,196	75.8	2,933	3,202	110.5	109.2
400 OTHER SERVICES AND CHARGES								
420 COMMUNICATIONS	3,310	4,214	1,114	26.4	2,500	2,500	59.3	100.0
TOTAL EXPENDITURES-SRV UNT 333	$20,678	$16,213	$10,315	63.6	$14,873	$15,805	97.5	106.3
SERVICE UNIT 337 HOME PROGRAM								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$125,873	$221,879	$159,077	71.7	$215,373	$221,289	99.7	102.7
140 RETIRE / TERM CASHOUT	0	0	0	0.0	0	20,680	0.0	0.0
TOTAL	125,873	221,879	159,077	71.7	215,373	241,969	109.1	112.3
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	28,664	56,960	41,006	72.0	56,192	61,043	107.2	108.6
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	89,971	121,668	142,000	116.7	142,000	108,450	89.1	76.4
480 REPAIRS AND MAINTENANCE	542,073	656,836	220,004	33.5	611,228	314,261	47.8	51.4
TOTAL	632,044	778,504	362,004	46.5	753,228	422,711	54.3	56.1
TOTAL EXPENDITURES-SRV UNT 337	$786,581	$1,057,343	$562,086	53.2	$1,024,793	$725,722	68.6	70.8
330 INTERGOVERNMENTAL REV	$797,027	$665,000	$196,031	29.5	$977,026	$695,000	104.5	71.1
360 MISCELLANEOUS REVENUES	10,530	7,500	5,660	75.5	8,000	8,000	106.7	100.0
380 NON REVENUES	30,662	15,000	33,752	225.0	35,000	20,000	133.3	57.1
TOTAL REVENUES - SRV UNT 337	$838,219	$687,500	$235,443	34.2	$1,020,026	$723,000	105.2	70.9
SERVICE UNIT 339 ADMINISTRATION								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$158,623	$176,529	$132,338	75.0	$178,471	$183,686	104.1	102.9
120 OVERTIME	387	500	0	0.0	500	500	100.0	100.0
140 RETIRE / TERM CASHOUT	79	0	0	0.0	0	8,272	0.0	0.0
TOTAL	159,089	177,029	132,338	74.8	178,971	192,458	108.7	107.5
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	$30,593	$38,005	$28,187	74.2	$38,044	$41,750	109.9	109.7

DEPT 124 COMMUNITY DEVELOPMENT

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
300 SUPPLIES								
310 OFFICE & OPERATING SUP	$7,151	$7,500	$6,242	83.2	$8,000	$8,000	106.7	100.0
320 FUEL CONSUMED	1,926	1,075	1,474	137.1	2,400	2,500	232.6	104.2
350 SMALL TOOLS & MIN EQU	1,885	2,000	4,190	209.5	4,703	2,000	100.0	42.5
TOTAL	10,961	10,575	11,906	112.6	15,103	12,500	118.2	82.8
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	1,485	15,000	14,658	97.7	15,000	7,500	50.0	50.0
420 COMMUNICATIONS	3,820	5,300	1,878	35.4	3,500	3,400	64.1	97.1
430 TRANSPORTATION / TRAINING	5,646	8,000	3,763	47.0	8,000	8,000	100.0	100.0
440 ADVERTISING	16,419	11,125	4,433	39.8	9,925	10,925	98.2	110.1
470 PUBLIC UTILITY SERVICES	4,122	4,918	3,170	64.4	5,132	5,395	109.7	105.1
480 REPAIRS AND MAINTENANCE	7,945	8,500	3,709	43.6	5,500	8,500	100.0	154.5
490 MISCELLANEOUS	12,113	14,020	17,081	121.8	21,022	17,913	127.8	85.2
TOTAL	51,551	66,863	48,691	72.8	68,079	61,633	92.2	90.5
600 CAPITAL OUTLAYS								
640 MACHINERY AND EQUIPMENT	10,895	0	0	0.0	0	2,500	0.0	0.0
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LEASES	2,180	2,254	1,691	75.0	2,254	7,043	312.5	312.5
960 INTERFUND INSURANCE SVCS	21,244	26,555	26,555	100.0	26,555	29,211	110.0	110.0
TOTAL	23,424	28,809	28,246	98.0	28,809	36,254	125.8	125.8
TOTAL EXPENDITURES-SRV UNT 339	$286,513	$321,282	$249,368	77.6	$329,006	$347,095	108.0	105.5
SERVICE UNIT 340 NON-FED PROG								
EXPENSE								
400 OTHER SERVICES AND CHARGES								
480 REPAIRS AND MAINTENANCE	$8,060	$2,940	$1,338	45.5	$1,500	$25,000	850.3	666.7
490 MISCELLANEOUS	3,496	10,000	5,163	51.6	10,000	10,000	100.0	100.0
TOTAL	11,556	12,940	6,501	50.2	11,500	35,000	270.5	304.3
500 INTERGOVERNMENTAL SERVICES								
550 INTERFUND SUBSIDIES	0	50,000	50,000	100.0	50,000	0	0.0	0.0
700 DEBT SERVICE - PRINCIPAL								
770 OTHER NOTES	42,220	0	0	0.0	0	0	0.0	0.0
800 DEBT SERVICE - INTEREST								
830 DEBT SVC-EXT LTD INTEREST	1,447	0	0	0.0	0	0	0.0	0.0
TOTAL EXPENDITURES-SRV UNT 340	$55,224	$62,940	$56,501	89.8	$61,500	$35,000	55.6	56.9
360 MISCELLANEOUS REVENUES	$5,292	$3,000	$9,103	303.4	$10,030	$3,000	100.0	29.9
380 NON REVENUES	69,415	25,000	105,313	421.3	125,000	30,000	120.0	24.0
TOTAL REVENUES - SRV UNT 340	$74,707	$28,000	$114,415	408.6	$135,030	$33,000	117.9	24.4
SERVICE UNIT 699 GEN REVENUES								
EXPENSE								
500 INTERGOVERNMENTAL SERVICES								
550 INTERFUND SUBSIDIES	$170,791	$0	$0	0.0	$0	$0	0.0	0.0
TOTAL EXPENDITURES - S U 699	$170,791	$0	$0	0.0	$0	$0	0.0	0.0
270 EST BEG UNRESVD FUND BAL	$0	$468,079	$0	0.0	$474,199	$586,052	125.2	123.6
360 MISCELLANEOUS REVENUES	19,806	9,800	13,311	135.8	17,500	11,566	118.0	66.1
380 NON REVENUES	188,437	86,000	228,003	265.1	225,000	151,500	176.2	67.3
TOTAL REVENUES - SRV UNIT 699	$208,242	$563,879	$241,314	42.8	$716,699	$749,118	132.9	104.5

CITY OF YAKIMA
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Community and Economic Development **DIRECTOR: Bill Cook**

DIVISION: Telecommunications -- 125 **MANAGER: Randy Beehler**

DEFINITION -- The Telecommunications Division has three primary areas of responsibility:

1) The division operates two cable television channels; YCTV (Charter Cable channel 21) and Y-PAC (Charter Cable channel 22). Providing equipment, facilities, training and technical support to facilitate production by YCTV community producers is the focus of two staff members, the Cable Television Coordinator and the Community Programming Coordinator. Additional YCTV duties include scheduling programming and coordinating volunteer activities. Producing public affairs programming for Y-PAC is the focus of two other staff members, the Municipal Producer and the Community Programming Assistant. Division staff also advises other City divisions and departments on video equipment purchases and provides various audio/visual support services throughout the City.

2) Negotiating and monitoring compliance with cable and telecommunications franchises is solely the responsibility of the division manager. Two cable communications system franchises are currently in effect. Six telecommunications system franchises are currently in effect.

3) Community Relations is a new area of responsibility for the division. During the 2004 budget process, the City Council approved the establishment of a community relations program. In early 2004, the division manager's title was changed to Community Relations Manager and appropriate revisions were made to the manager's job description reflecting the new community relations responsibilities assigned to the division manager. The community relations program is focused on proactive media relations, on providing communications training and support to all City divisions and departments and on creating more and better opportunities for community involvement in the development and implementation of City policy and services.

The service units in this division are:

Service Unit 428 -- Capital Improvement

Service Unit 434 -- Telecommunications

AUTHORIZED PERSONNEL		2003 Actual	2004 Amended Budget	2005 Proposed Budget
1255	(1) Community Relations Manager	1.00	1.00	1.00
2251	(1) Cable Television Coordinator	0.00	1.00	1.00
2252	(2) Community Programming Coordinator	2.00	2.00	2.00
2253	Community Programming Assistant	1.00	1.00	1.00
2254	Municipal Producer	1.00	1.00	1.00
11601	Community and Economic Development Office Administrator	.15	.15	.15
1150	Director of Community and Economic Development	.15	.15	.15
9114	City Worker IV (Temporary)	.16	.16	.16
	Total Personnel	5.46	6.46	6.46

(1) Positions added in 2004 as part of the community relations program policy issue. The Telecommunications Manager position (present in 2003 and prior) was replaced by the new Community Relations Manager position. The Cable Television Coordinator position was established and filled by an existing staff member.

(2) While two Community Programming Coordinator positions are authorized, only one such position is currently filled. The staff member who had filled the second, currently-vacant Community Programming Coordinator position was promoted to Cable Television Coordinator in early 2004. The currently-vacant position is slated to be revised and filled at some point in the future in order to provide more support for the community relations program.

PERFORMANCE STATISTICS

The following statistics reflect; 1) hours of community programming and number of programs produced through YCTV; 2) hours of "imported" programming and number of programs produced elsewhere and aired on YCTV at the request of a local community member; 3) community use of YCTV field production equipment; 4) community use of YCTV editing equipment; 5) number of community members trained as YCTV producers; 6) hours of public affairs programming produced through Y-PAC; and, 7) revenue from sale of copies of YCTV and Y-PAC programs. The statistics compare January through September 2003 with January through September 2004.

	2003	2004
1) YCTV community programming	101 programs 72.5 hours	89 programs 58.5 hours
2) "Imported" Programming	184 programs 135.5 hours	169 programs 127.75 hours
3) Production Equipment (cameras, mics, etc.) Use by YCTV producers	1248 days (about 576 hours per week)	1092 days (about 504 hours per week)
4) Editing Equipment Use by YCTV producers	4900 hours (about 99 hours per week)	4600 hours (about 90 hours per week)
5) YCTV Producers Trained	47	38
6) Y-PAC Programming	215 programs 255.5 hours	257 programs 311.5 hours
7) Program Sales Revenue	$1,120	$1,865

EXPLANATORY NARRATIVE

Initiated in early 2004, the City's new community relations program has been well accepted by the City Council, City staff, media and the community. Media relations training, the launch of the City's monthly "Issues Brief," adding a "newsroom" section to the City's website along with other website revisions, issuing more frequent news releases and close consideration of communications elements of City policy decisions are all visible examples of the effects of the new community relations program. Some start-up, personnel and operational expenses for the community relations program anticipated for 2004 were not incurred but are anticipated to be incurred in 2005 as reflected in this narrative.

As technology rapidly advances, much of the YCTV and Y-PAC production equipment is no longer adequate to keep up with the demands for service. Costs associated with significant upgrading of YCTV and Y-PAC technology, production and editing equipment in 2005 are also reflected in this narrative.

Service Unit 428

This service unit provides accurate tracking of expenditures from Access Television Facilities and Equipment Grants provided to the City by grantees of City cable communications system franchises. As required by its franchise, Charter Communications provides an access TV facilities and equipment grant of $118,320 every three years. Expenditures using grant moneys are restricted to YCTV and Y-PAC equipment and facilities only. Approximately one-third of the grant -- $38,000 -- is budgeted for expenditure each year. $15,000 is earmarked for expenditure in 2005 for improvements in production facilities and equipment ("Account 640 Machinery and Equipment") for YCTV and Y-PAC. $20,000 is budgeted in 2005 for "Small Tools and Minor Equipment" (Account 350) for use by YCTV and Y-PAC producers. $3,000 is budgeted for "Repairs and Maintenance" (Account 480) of YCTV and Y-PAC production equipment and for repair and maintenance of this division's production and office facilities. (See also "Capital Outlay Requests.")

Account 350 Small Tools and Minor Equipment -- For 2005, this line item reflects an increase of $5,000 from the 2004 year-end estimate of $15,000 to $20,000. This is a 33.33% increase. The increase is simply the result of a return to the amount budgeted for this line item in the 2004 adopted budget. Efforts to contain costs in 2004 resulted in $5,000 less being expended for this line item than was originally budgeted.

Service Unit 434

Account 110 Salaries and Wages -- This line item for 2005 reflects an increase of $58,273 from the 2004 year-end estimate of $232,957 to $291,230. This is a 25.01% increase. The increase is $21,406 or 7.93% from the 2004 budget of $269,824. The community relations policy issue approved by the City Council during the 2004 budget process included the establishment of a Community Relations Specialist position. Although authorized, that

position was not filled in 2004 due to budget constraints and a conservative approach toward implementation of the community relations program. The 2005 budget includes 12 months of salary and wages for a Community Relations Specialist. However, close evaluation of revenue and whether the Community Relations Specialist position is critical or not will dictate whether salary and wage expenses for the position will be incurred in 2005 or deferred to a later date. The salary account includes an estimated wage increase for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA).

Account 140 Retirement/Termination Cashout -- This line item for 2005 includes expenditures of $14,000. That amount is an estimate of the costs associated with the retirement of a long-time division employee. Such costs are rarely incurred by the division given the limited number of division employees and the high retention rate for division employees. However, this line item does reflect expenditures in 2005 over and above usual annual expenses for the division.

Account 200 Personnel Benefits -- This line item for 2005 reflects an increase of $7,051 from the 2004 year-end estimate of $73,711 to $80,762. The increase is also $7,051 or 9.56% from the 2004 budget of $73,711 (the same increase from the 2004 year-end estimate to the 2005 budget). The personnel benefit accounts include rate increases for medical and dental insurance of 5%, and PERS retirement contributions of 87%, along with the normal roll-ups related to base wage adjustments; while industrial insurance rates were reduced by 10%.

Account 410 Professional Services – This line item for 2005 reflects an increase of $15,000 from the 2004 year-end estimate of $5000 to $20,000. This is a 300% increase. However, the 2004 budgeted amount was $20,000, identical to the 2005 budgeted amount. Expenditures from this account primarily represent costs associated with various elements of the City's community relations program. Some expenses anticipated for 2004 were not incurred but are anticipated to be incurred in 2005. The anticipated 2005 expenses includes costs for communications training for City staff and elected officials, costs associated with the creation of more and better opportunities for public involvement in City policy making, costs for marketing and promotional activities and costs associated with conducting a community-wide survey to gauge public opinion related to various City policies and services.

Account 640 Capital Outlays – This line item for 2005 reflects an increase of $40,757 from the 2004 year-end estimate of $19,243 to $60,000. This is a 211.8% increase. The increase is $15,000 or 75.21% from the 2004 budget of $34,243. The 2005 expenditures from this account have been earmarked to pay for a portion of the cost of extending the City's fiber network to the Harman Center (Senior Citizens Center) and to the West Valley fire station. These expenditures continue the practice of utilizing a portion of the division's franchise fee revenue for communications-related City projects and equipment.

Service Unit 434 -- Summary

Service Unit 434 expenditures in 2005 are budgeted to be $553,662, a $138,982 increase from the 2004 year-end estimate of $414,680. The increase is $71,735 or 14.88% from the 2004 budget of $481,927. The increase is partly the result of wage and benefits increases that are part of AFSCME and management contractual obligations. Costs associated with extension of the City's fiber network to the Harman Center and to the West Valley fire station also contribute significantly to the increase. Additionally, the continued development and implementation of the City's community relations program will increase some line item expenses as detailed above.

Revenues

Account 310 Taxes -- This line item represents the 5% franchise fee paid by cable system franchisees to the City. This line item reflects an increase of $10,000 from the 2004 year-end estimate of $430,000 to $440,000. This is a 2.32% increase. The increase is the result of federally approved rate adjustments anticipated to be implemented by Charter Communications in 2005 and from revenue generated from recently annexed areas of the City.

No General Fund revenues are expended in this budget.

CAPITAL OUTLAY REQUESTS

This division derives its funding for capital needs from two sources; cable television franchise fees and an Access Television Facilities and Equipment Grant negotiated as part of the City of Yakima Cable Communications System Franchise Ordinance #93-115, as amended. The 2005 budget reflects $80,000 of moneys received as franchise fees (see Service Unit 434, Accounts 350 and 640) and $38,000 of the Access Television Facilities and Equipment Grant moneys (see Service Unit 428, Accounts 350, 480 and 640) to be used for capital needs. A significant portion of the 2005 capital outlay budget is dedicated to paying part of the cost of extending the City's fiber network to the Harman Center and to the West Valley fire station. A major upgrade of the YCTV automated programming playback system will also occur in 2005. Improving Y-PAC production equipment used in the City Council chambers along with installation of other communications equipment in the chambers is slated to occur in 2005. Additionally, a portion of the 2005 capital outlay budget will be expended on equipment and supplies related to the continued implementation of the City's community relations program.

Item	Cost	Funding Source	Justification
YCTV programming digital playback system	$16,000	Access Television Facilities and Equipment Grant	Continue transition to an all-digital acquisition and post-production format compatible with existing and future technology. Lower cost for program storage (DVD vs. Video Tape) will also result.
Switching, audio and associated equipment related to upgrade of City Council Chamber Y-PAC operations	15,000	Access Television Facilities and Equipment Grant	Improve quality and versatility of equipment used in the City Council Chamber, ultimately improving the facility's communication capabilities.
Y-PAC production gear (Monitors, tripods, microphones, etc.)	7,000	Access Television Facilities and Equipment Grant	Replacement of obsolete equipment will facilitate higher quality Government Access productions and continue Y-PAC equipment upgrade.
Extension of City's fiber network to the Harman Center and to the West Valley fire station	60,000	Telecom Fund (franchise fees)	Improve communications capabilities of the Harman Center and connect the West Valley fire station to the City's public safety network
Office equipment and supplies, computer equipment, software and associated items capable of producing various publications and presentations.	10,000	Telecom Fund (franchise fees)	These expenses are related to the continued implementation of a community relations program. The expenditures will improve the City's ability to produce various publications and presentations thereby improving the City's communication with various constituencies.
Ancillary YCTV and Y-PAC equipment (cameras, mics, cables, software, editors, monitors, etc.)	10,000	Telecom Fund (franchise fees)	As the transition to an all-digital facility continues for YCTV and Y-PAC, ancillary equipment needs to be compatible with digital acquisition and post-production equipment.
Service Units 428 and 434	**$118,000**		

DEPT 125 CABLE TV COMMUNICATIONS

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
428 CAPITAL IMPROVEMENT	$16,816	$39,000	$5,145	13.2	$33,000	$38,000	97.4	115.2
434 CABLE COMMUNICATIONS	360,090	481,927	290,169	60.2	414,680	553,662	114.9	133.5
641 INSURANCE AND BONDS	2,228	2,531	2,531	100.0	2,531	2,784	110.0	110.0
TOTAL EXPENDITURES	379,134	523,458	297,845	56.9	450,211	594,446	113.6	132.0
REV SUMMARY BY SERVICE UNIT								
434 CABLE COMMUNICATIONS	564,989	444,350	292,037	65.7	445,500	455,350	102.5	102.2
699 GENERAL REVENUES	3,079	732,362	6,611	0.9	757,781	758,070	103.5	100.0
TOTAL REVENUES	$568,068	$1,176,712	$298,647	25.4	$1,203,281	$1,213,420	103.1	100.8

DEPT 125 CABLE TV COMMUNICATIONS

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 428 CAPITAL IMPR								
EXPENSE								
300 SUPPLIES								
350 SMALL TOOLS & MIN EQU	$12,523	$20,000	$5,145	25.7	$15,000	$20,000	100.0	133.3
400 OTHER SERVICES AND CHARGES								
480 REPAIRS AND MAINTENANCE	40	4,000	0	0.0	3,000	3,000	75.0	100.0
600 CAPITAL OUTLAYS								
640 MACHINERY AND EQUIPMENT	4,253	15,000	0	0.0	15,000	15,000	100.0	100.0
TOTAL EXPENDITURES-SRV UNT 428	$16,816	$39,000	$5,145	13.2	$33,000	$38,000	97.4	115.2
SERVICE UNIT 434 CABLE COM								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$218,612	$269,824	$176,123	65.3	$232,957	$291,230	107.9	125.0
120 OVERTIME	661	1,300	859	66.1	1,150	1,300	100.0	113.0
140 RETIRE / TERM CASHOUT	0	0	0	0.0	0	14,000	0.0	0.0
TOTAL	219,273	271,124	176,982	65.3	234,107	306,530	113.1	130.9
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	55,050	73,711	45,722	62.0	73,711	80,762	109.6	109.6
300 SUPPLIES								
310 OFFICE & OPERATING SUP	1,239	1,750	2,292	131.0	1,750	1,750	100.0	100.0
320 FUEL CONSUMED	245	432	150	34.7	432	432	100.0	100.0
350 SMALL TOOLS & MIN EQU	2,024	20,000	5,833	29.2	20,000	20,000	100.0	100.0
TOTAL	3,508	22,182	8,275	37.3	22,182	22,182	100.0	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	82	20,000	0	0.0	5,000	20,000	100.0	400.0
420 COMMUNICATIONS	2,118	2,391	1,477	61.8	3,055	3,079	128.8	100.8
430 TRANSPORTATION / TRAINING	1,578	1,834	424	23.1	1,684	1,684	91.8	100.0
440 ADVERTISING	0	500	84	16.8	250	500	100.0	200.0
450 OPER RENTALS & LEASES	19,666	16,972	11,386	67.1	16,972	16,972	100.0	100.0
470 PUBLIC UTILITY SERVICES	4,384	5,801	3,106	53.5	5,607	5,638	97.2	100.6
480 REPAIRS AND MAINTENANCE	2,852	3,000	2,689	89.6	3,000	3,500	116.7	116.7
490 MISCELLANEOUS	1,345	3,350	668	19.9	3,050	3,050	91.0	100.0
TOTAL	32,024	53,847	19,833	36.8	38,618	54,423	101.1	140.9
600 CAPITAL OUTLAYS								
640 MACHINERY AND EQUIPMENT	22,990	34,243	19,243	56.2	19,243	60,000	175.2	311.8
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LEASES	5,731	5,865	4,398	75.0	5,865	2,729	46.5	46.5
990 INTERFUND-ADMIN CHARGE	21,514	20,954	15,716	75.0	20,954	27,036	129.0	129.0
TOTAL	27,245	26,819	20,114	75.0	26,819	29,765	111.0	111.0
TOTAL EXPENDITURES-SRV UNT 434	$360,090	$481,927	$290,169	60.2	$414,680	$553,662	114.9	133.5
310 TAXES	431,714	430,000	280,097	65.1	430,000	440,000	102.3	102.3
360 MISCELLANEOUS REVENUES	133,275	14,350	11,940	83.2	15,500	15,350	107.0	99.0
TOTAL REVENUES - SRV UNT 434	564,989	444,350	292,037	65.7	445,500	455,350	102.5	102.2
SERVICE UNIT 641 INS & BONDS								
EXPENSE								
900 INTERFUND PAYMENT FOR SVCS								
960 INTERFUND INSURANCE SVCS	2,228	2,531	2,531	100.0	2,531	2,784	110.0	110.0
TOTAL EXPENDITURES - S U 641	2,228	2,531	2,531	100.0	2,531	2,784	110.0	110.0
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	0	727,362	0	0.0	757,781	753,070	103.5	99.4
360 MISCELLANEOUS REVENUES	3,079	5,000	6,611	132.2	0	5,000	100.0	0.0
TOTAL REVENUES - SRV UNIT 699	3,079	732,362	6,611	0.9	757,781	758,070	103.5	100.0

CITY OF YAKIMA
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Community and Economic Development **DIRECTOR: Bill Cook**

DIVISION: Parking and Business Improvement Area (PBIA) -- 161

DEFINITION -- A Parking and Business Improvement Area (PBIA) in downtown Yakima was established in April 1996 for the purpose of assisting trade, economic viability and livability within the area. Revenues are derived from self-assessments on businesses located within the 16 block Central Business District. A total 176 businesses are currently assessed.

EXPLANATORY NARRATIVE

Service Unit 612 -- Community Relations

Account 410 -- This line item is budgeted at $11,000 for 2005, a decrease of $19,000 from both the 2004 amended budget and 2004 projected year-end estimate, which will fund activities traditionally supported by this fund, to market and promote the 16-block Yakima Downtown Association (YDA) area.

Account 430 Travel -- This line item is budgeted at $4,000 for 2005, a $175 decrease from 2004 projected year-end estimates. Funds are to be used for travel related to promoting downtown economic activity, primarily for two representatives of YDA to accompany the City Manager and City Council on the annual spring trip to Washington D.C. to meet with our legislative delegation.

Account 480 Repairs and Maintenance -- This line item for 2005 reflects a decrease of $25,000 from the 2004 amended budget of $25,000. No funds are budgeted in this line item for 2005 for public improvements in the 16-block YDA area.

Account 550 Interfund Subsidies -- This line item is budgeted at $15,000 for 2005, a decrease of $5,000 from the 2004 budget. It consists of transfers of PBIA reserves to the Parks Division for downtown landscaping and maintenance.

Account 990 Interfund Charges -- This appropriation for City service charges decreased from $3,836 in 2004 to $3,027 in 2005. The formula is based on a ratio of budgeted expenditures.

Revenues

Self-assessments for area businesses are based on number of employees, and are budgeted at $35,600 for 2005. Please note that this figure is subject to change if there is a net loss in employees in the downtown in 2005.

Also included, as revenue in this fund is interest earnings budgeted at $1,400 for 2005. Total revenue is estimated to be $37,000 for 2005. The fund balance at the end of 2005 is projected to be $132,670.

DEPT 161 PARKING & BUSINESS IMP #1

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
612 COMMUNITY RELATIONS	$99,001	$81,336	$47,114	57.9	$63,011	$33,027	40.6	52.4
REV SUMMARY BY SERVICE UNIT								
323 PARKING FACILITIES	32,328	35,600	26,212	73.6	35,600	35,600	100.0	100.0
699 GENERAL REVENUES	2,407	168,421	528	0.3	158,681	132,670	78.8	83.6
TOTAL REVENUES	$34,735	$204,021	$26,740	13.1	$194,281	$168,270	82.5	86.6
SERVICE UNIT 323 PARKING FACILITIES								
310 TAXES	$32,328	$35,600	$26,212	73.6	$35,600	$35,600	100.0	100.0
TOTAL REVENUES - SRV UNT 323	$32,328	$35,600	$26,212	73.6	$35,600	$35,600	100.0	100.0
SERVICE UNIT 612 COM RELATIONS EXPENSE								
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	$53,483	$30,000	$18,444	61.5	$30,000	$11,000	36.7	36.7
430 TRANSPORTATION / TRAINING	1,620	2,500	4,175	167.0	4,175	4,000	160.0	95.8
480 REPAIRS AND MAINTENANCE	1,999	25,000	1,619	6.5	5,000	0	0.0	0.0
TOTAL	57,103	57,500	24,238	42.2	39,175	15,000	26.1	38.3
500 INTERGOVERNMENTAL SERVICES								
550 INTERFUND SUBSIDIES	37,700	20,000	20,000	100.0	20,000	15,000	75.0	75.0
900 INTERFUND PAYMENT FOR SVCS								
990 INTERFUND-ADMIN CHARGE	4,198	3,836	2,876	75.0	3,836	3,027	78.9	78.9
TOTAL EXPENDITURES-SRV UNT 612	$99,001	$81,336	$47,114	57.9	$63,011	$33,027	40.6	52.4
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$167,021	$0	0.0	$158,153	$131,270	78.6	83.0
360 MISCELLANEOUS REVENUES	2,407	1,400	528	37.7	528	1,400	100.0	265.2
TOTAL REVENUES - SRV UNIT 699	$2,407	$168,421	$528	0.3	$158,681	$132,670	78.8	83.6

CITY OF YAKIMA
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Community and Economic Development **DIRECTOR: Bill Cook**

DIVISION: CBD Business and Capital Improvement -- 321

DEFINITION -- The Central Business District (CBD) Capital Improvement Fund is used for the development and ongoing implementation of 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.

EXPLANATORY NARRATIVE

Service Unit 321 supports and implements long-range programs for Yakima's CBD, including a capital improvement element and numerous marketing recommendations for enhancement of the Central Business District. Successful implementation of the Plan will depend, in part, on a continuing investment by the City of Yakima in capital improvements and other implementation measures. Resources for 2005 to fund this program will come from an unencumbered balance of $266,187, interest earnings of $1,400 and from Municipal Parking Facilities Revenue (Service Unit 323) in the amount of $32,252. Historically, right-of-way vacations in the downtown area are deposited in this fund.

Revenue

This budget has no increase from the amended 2004 budget of $32,252 in revenue from monthly contracted parking in City-owned downtown parking lots.

Expenditures

Account 410 Professional Services -- The proposed 2005 budget of $100,000 is a 4.8% decrease from the 2004 budget of $105,000 for downtown planning and anticipated downtown improvement project implementation.

Account 430 Transportation -- Expenditures in the amount of $1,900 will be used for planning programs, urbanization planning, and attendance at national downtown conferences.

Account 490 Miscellaneous -- Expenditures in the amount of $4,000 will be used in the marketing of the core downtown area.

Account 630 Other Improvements -- The proposed 2005 budget of $75,000 is a 16.7% decrease from the 2004 budget of $90,000 for anticipated capital improvements in the downtown.

Service Unit 321 -- Summary -- The proposed 2005 budget of $207,205 reflects a $41,806 increase over the 2004 adjusted year-end estimate of $165,399.

DEPT 321 CBD CAPITAL IMPR FUND

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
321 COMMERCIAL AREA DEVELOP	$2,080	$242,205	$42,479	17.5	$165,399	$207,205	85.5	125.3
REV SUMMARY BY SERVICE UNIT								
323 PARKING FACILITIES	40,415	32,252	34,580	107.2	44,280	32,252	100.0	72.8
699 GENERAL REVENUES	46,036	292,453	1,305	0.4	387,306	267,587	91.5	69.1
TOTAL REVENUES	$86,451	$324,705	$35,885	11.1	$431,586	$299,839	92.3	69.5
SERVICE UNIT 321 COM AREA DEV								
EXPENSE								
300 SUPPLIES								
310 OFFICE & OPERATING SUP	$206	$1,000	$0	0.0	$1,000	$1,000	100.0	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	0	105,000	2,500	2.4	70,000	100,000	95.2	142.9
420 COMMUNICATIONS	43	200	1	0.6	200	200	100.0	100.0
430 TRANSPORTATION / TRAINING	218	1,900	666	35.0	1,900	1,900	100.0	100.0
490 MISCELLANEOUS	274	4,000	630	15.8	4,000	4,000	100.0	100.0
TOTAL	535	111,100	3,797	3.4	76,100	106,100	95.5	139.4
500 INTERGOVERNMENTAL SERVICES								
530 STATE/COUNTY TAXES & ASSESS	1	105	36	34.5	105	105	100.0	100.0
600 CAPITAL OUTLAYS								
630 IMP OTHER THAN BLDGS	0	90,000	0	0.0	50,000	75,000	83.3	150.0
650 CONSTRUCTION PROJECTS	1,338	40,000	38,645	96.6	38,194	25,000	62.5	65.5
TOTAL	1,338	130,000	38,645	29.7	88,194	100,000	76.9	113.4
TOTAL EXPENDITURES-SRV UNT 321	$2,080	$242,205	$42,479	17.5	$165,399	$207,205	85.5	125.3
SERVICE UNIT 323 PARKING FACI								
360 MISCELLANEOUS REVENUES	$40,415	$32,252	$34,580	107.2	$44,280	$32,252	100.0	72.8
TOTAL REVENUES - SRV UNT 323	$40,415	$32,252	$34,580	107.2	$44,280	$32,252	100.0	72.8
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$291,053	$0	0.0	$385,906	$266,187	91.5	69.0
360 MISCELLANEOUS REVENUES	641	1,400	1,305	93.2	1,400	1,400	100.0	100.0
390 OTHER FINANCING SRCS	45,395	0	0	0.0	0	0	0.0	0.0
TOTAL REVENUES - SRV UNIT 699	$46,036	$292,453	$1,305	0.4	$387,306	$267,587	91.5	69.1

CITY OF YAKIMA
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Community and Economic Development **DIRECTOR: Bill Cook**

DIVISION: Trolley -- 162

DEFINITION -- The Trolley Fund is to be used for improvements of the remaining Yakima Valley Transport System (YVTS). In addition to capital improvements, this fund supports the process of perfecting the City's fee ownership in the YVTS.

The 2005 operating budget includes $1,000 as Professional Services to continue the title-clearing process. $2,400 is budgeted for the annual lease payment to Comprehensive Mental Health for the trolley barn, museum and adjacent property.

Account 650 Construction Projects -- No construction projects are scheduled to be completed in 2005.

Account 960 Interfund Insurance Services – The 2005 budget includes $11,000 for insurance on the facility and equipment.

Total expenditures are budgeted to be $14,400, with total revenue budgeted at $1,275, primarily consisting of a telecommunications lease for the use of trolley infrastructure. The fund balance ending 2005 is projected to be $1,035.

DEPT 162 TROLLEY

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 326 TROLLEY								
EXPENSE								
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	$0	$5,000	$1,007	20.1	$1,000	$1,000	20.0	100.0
450 OPER RENTALS & LEASES	2,087	2,200	2,139	97.2	2,200	2,400	109.1	109.1
TOTAL	2,087	7,200	3,146	43.7	3,200	3,400	47.2	106.3
600 CAPITAL OUTLAYS								
650 CONSTRUCTION PROJECTS	31,088	0	120	0.0	120	0	0.0	0.0
900 INTERFUND PAYMENT FOR SVCS								
960 INTERFUND INSURANCE SVCS	0	10,000	10,000	100.0	10,000	11,000	110.0	110.0
TOTAL EXPENDITURES-SRV UNT 326	$33,175	$17,200	$13,266	77.1	$13,320	$14,400	83.7	108.1
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$34,253	$0	0.0	$26,151	$14,160	41.3	54.1
330 INTERGOVERNMENTAL REV	45,257	0	0	0.0	0	0	0.0	0.0
360 MISCELLANEOUS REVENUES	2,712	1,275	1,329	104.2	1,329	1,275	100.0	95.9
TOTAL REVENUES - SRV UNIT 699	$47,969	$35,528	$1,329	3.7	$27,480	$15,435	43.4	56.2

CITY OF YAKIMA
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Community and Economic Development **DIRECTOR: Bill Cook**

DIVISION: North Front Street Parking and Business Improvement Area (PBIA) -- 163

DEFINITION -- On August 7, 2001, Council passed Ordinance No. 2001-36 reforming the Parking and Business Improvement Area for a portion of the North Front Street Area of the City for the purpose of assisting trade, economic viability and livability within the area.

EXPLANATORY NARRATIVE

Service Unit 321

Expenditures

Account 491 Miscellaneous Expense -- The 2005 operating budget includes $3,000 as miscellaneous expenses to provide for the purpose of promoting the North Front Street PBIA Area, which is a decrease of $5,000 or 63% from the 2004 budget of $8,000.

Revenues

Self-assessments for area businesses are based on number of employees, and are budgeted at $2,340 for 2005. This assessment figure is subject to change if there is a net loss in employees in the Front Street PBIA assessment area. Also included as revenue in this fund is interest earnings budgeted at $35 for 2005. Total revenue is estimated to be $2,375 for 2005. The fund balance at the end of 2005 is projected to be $2,046.

DEPT 163 FRONT ST BUSINESS IMP AREA

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
321 COMMERCIAL AREA DEV	$1,976	$8,000	$6,636	82.9	$8,000	$3,000	37.5	37.5
REV SUMMARY BY SERVICE UNIT								
321 COMMERCIAL AREA DEV	2,563	2,340	2,038	87.1	2,340	2,340	100.0	100.0
699 GENERAL REVENUES	16	7,102	26	0.4	8,331	2,706	38.1	32.5
TOTAL REVENUES	$2,579	$9,442	$2,064	21.9	$10,671	$5,046	53.4	47.3
SERVICE UNIT 321 COM AREA DEV EXPENSE								
400 OTHER SERVICES AND CHARGES								
490 MISCELLANEOUS	$1,976	$8,000	$6,636	82.9	$8,000	$3,000	37.5	37.5
TOTAL EXPENDITURES-SRV UNT 321	$1,976	$8,000	$6,636	82.9	$8,000	$3,000	37.5	37.5
310 TAXES	$2,563	$2,340	$2,038	87.1	$2,340	$2,340	100.0	100.0
TOTAL REVENUES - SRV UNT 321	$2,563	$2,340	$2,038	87.1	$2,340	$2,340	100.0	100.0
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$7,067	$0	0.0	$8,296	$2,671	37.8	32.2
360 MISCELLANEOUS REVENUES	16	35	26	75.5	35	35	100.0	100.0
TOTAL REVENUES - SRV UNIT 699	$16	$7,102	$26	0.4	$8,331	$2,706	38.1	32.5

CITY OF YAKIMA
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Community and Economic Development — **DIRECTOR: Bill Cook**

DIVISION: Yakima Convention Center -- 170 — **MANAGER: Kathy Coffey**
ASST. MGR.: Connie Upton

DEFINITION -- This fund was established in 1978 and centralizes all City expenditures for the support of tourist and convention activities and publicity.

The service units in this division are:

Service Unit 324 -- Tourist Promotion
Service Unit 325 -- Yakima Center Management
Service Unit 327 -- Public Facilities District
Service Unit 641 -- Insurance and Bonds

The City contracts with the Yakima Valley Visitors and Convention Bureau to manage the Yakima Center.

EXPLANATORY NARRATIVE

Service Units 324, 325, 327 and 641 -- Budget Summary

Fund 170 reflects a 2005 proposed expenditure budget of $1,162,671, which is an increase of $111,237 from the 2004 year-end estimate. The difference in the service units reflects an increase of 10.58% over the 2004 amended budget. These increases would be due to anticipated increases in natural gas, power and Center labor due in large part to the Center expansion, offset by the transfer of $115,000 from Public Facilities District (PFD) revenue.

Service Unit 324 -- Tourist Promotion

Account 410 Professional Services -- The following chart details the components of this account.

	2004 Amended Budget	2005 Proposed Budget
Visitors and Convention Bureau -- Promotes convention and tourist activities for the City of Yakima	$165,000	$165,000
Sports Commission -- Promotes Yakima's [1] ability to host sporting events	45,000	45,000
Consultant Fee – Highlights the positive aspects of living, visiting and meeting in Yakima. Includes operating the Visitor Information Center [2]	25,000	65,000
Total Account 410	$235,000	$275,000

(1) The continuation of the Sports Commission is a budgeted policy issue for 2005.
(2) The Operational expenses of the VIC is a budgeted policy issue for 2005

Accounts 440 Promotion and Marketing Services -- A $12,000 budget for 2005 includes $6,000 established by the City for use by the Mayor's office for purchase of promotional items for visiting VIP's. Also included is $6,000 for a two-page full-color ad in the Yakima Valley Visitors Guide. This account reflects A 20% increase compared to the 2004 amended budget.

Service Unit 325 -- Yakima Center Management

Account 310 Office and Operating Supplies -- The 2005 budget of $45,500 covers the cleaning and operation supplies required to service events in the Center. This account also covers the cost of office supplies. This account reflects an increase of $4,500 or 11% from the 2004 amended budget to serve the expanded facility.

Account 350 Small Tools and Minor Equipment -- The 2005 proposed budget of $1,500 is for a variety of small equipment replacement needs. This account reflects no increase from the 2004 amended budget.

Account 410 Professional Services -- This account, which covers management fees, payroll, payroll taxes, medical insurance and funds for contracting security guards, is budgeted at $534,000 for 2005. This account reflects an increase of $40,000 from the 2004 amended budget. This account reflects an increase in payroll for Center labor of $40,000. (See budgeted policy issue)

Account 420 Communications – The 2005 proposed budget for communications is $17,200. This reflects an 7.5% increase from the 2004 year-end estimate of $16,000.

Account 430 Transportation/Training -- This account covers the cost of training programs, sales trips and promotional programs. For 2004, the budget was originally $2,000, this was later taken to zero due to the inability of staff to attend conferences and sales trips. For 2005 we will need to have staff be actively involved in sales trips and promotion, therefore $2,000 is budgeted for 2005.

Account 440 Advertising -- These funds are used to maintain the website and to continue to advertise in trade magazines. This account reflects a small decrease of $250 from the 2004 budget of $8,750.

Account 450 Rentals/Outside -- This account represents the cost of renting tablecloths, miscellaneous audio/visual equipment and any other necessary equipment clients may require that the Center does not have in-house. Revenues collected from users of the Center offset this account, budgeted at $500. There is no change.

Account 460 Insurance -- This line item, budgeted at $20,000, is offset in part by revenues collected from users of the Center who arrange for insurance from the Center liability insurance agent. Also included in this account is liability insurance for the Yakima Valley Visitors and Convention Bureau and the City of Yakima. Insurance reflects an increase of 5% from the 2004 amended budget.

Account 470 Public Utility Services -- The following chart indicates the actual 2003 utility charges, as well as the 2004 year-end estimate and the proposed 2005 figures. The utility charges are, to a large part, in direct proportion to the amount of events held in the Center and the expanded space.

	2003 Actual	2004 Year-End Estimate	2004 vs. 2005 % Variance	2005 Proposed Budget
Pacific Power	$58,439	$ 60,000	8%	$ 64,900
Natural Gas	26,623	33,000	9%	36,000
Water and Refuse	12,915	18,500	5%	19,500
Total Utility Charges	$97,977	$111,500	8%	$120,400

This account represents an increase of 8% over the 2004 year-end estimate.

Account 480 Repairs and Maintenance -- The 2005 proposed budget of $45,000 goes toward ongoing maintenance programs in order to maintain the City's investment in the Center. This account reflects an increase of $5,000 or 12.5% over the 2004 budget of $40,000.

Account 490 Miscellaneous Expense -- This account includes membership dues/ registration fees plus the cost for printing. The Miscellaneous Account reflects a $3,000 increase from the 2004 amended budget to $15,000 in 2005.

The Bureau closely monitors the day-to-day operations of the Center and submits monthly reports to the City Manager. Every effort is made to reduce expenditures without reducing the effectiveness of the Center.

Fund 170 -- Revenue

The following table details Yakima Center resources from 2003 through the 2005 proposed budget.

	2003 Actual	2004 Year-end Estimates	2005 Budget	2004 Budget vs. 2005 Percent
Yakima Center Revenue:				
Beginning Fund Balance	$131,706	$23,995	$63,046	163%
Hotel/Motel Transient Tax	349,267	414,000	432,000	4%
Interest From Investments	4,717	226	100	(-56%)
Public Facilities Transfer	0	115,000	115,000	none
Total Revenue - SU 699	485,690	553,221	610,146	10%
Equipment Rentals	7,225	11,000	11,000	0%
Space Rent	274,207	300,000	335,000	12%
Office Rent	1,200	1,200	1,200	0%
Food Service	244,917	245,000	255,000	4%
Tenant Insurance	5,235	8,000	8,000	0%
Miscellaneous Revenue	12,002	10,000	15,000	50%
Total Revenue SU 325	544,786	575,200	625,200	9%
Total Resources	**$1,030,476**	**$1,128,421**	**$ 1,235,346**	**9%**

The 2005 total resource figure is $106,925 more than the 2004 year-end estimate. This is accomplished by conservative increases in Hotel/Motel Tax, space, and food service revenue. The fund balance at the end of 2005 is projected to be $120,386 or 10.4% of the total expenditure budget of $1,162,671.

Any cancellations, additions or major changes during the year could create a plus or minus variance in our projected revenues for the Center. Event days for 2003 totaled 419. Event days for year-end 2004 are projected to total approximately 430. There are 160 confirmed event days for 2005 and 21 days being held on a tentative basis.

DEPT 170 TOURIST PROMOTION

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
324 TOURIST PROMOTION	$243,920	$256,331	$202,802	79.1	$256,142	$298,424	116.4	116.5
325 YAKIMA CENTER MANAGEMENT	744,304	801,176	591,926	73.9	795,292	864,247	107.9	108.7
641 INSURANCE AND BONDS	11,153	13,941	13,941	100.0	13,941	15,335	110.0	110.0
TOTAL EXPENDITURES	999,376	1,071,448	808,669	75.5	1,065,375	1,178,006	109.9	110.6
REV SUMMARY BY SERVICE UNIT								
325 YAKIMA CENTER MANAGEMENT	544,786	580,200	437,739	75.4	575,200	625,200	107.8	108.7
645 INTERFUND DISTRIBUTION	0	115,000	115,000	100.0	115,000	115,000	100.0	100.0
699 GENERAL REVENUES	353,984	501,374	224,499	44.8	438,221	495,146	98.8	113.0
TOTAL REVENUES	$898,770	$1,196,574	$777,238	65.0	$1,128,421	$1,235,346	103.2	109.5
SERVICE UNIT 324 TOURIST PROMO								
EXPENSE								
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	$235,000	$235,000	$182,500	77.7	$235,000	$275,000	117.0	117.0
440 ADVERTISING	8,920	12,000	9,160	76.3	10,000	12,000	100.0	120.0
TOTAL	243,920	247,000	191,660	77.6	245,000	287,000	116.2	117.1
700 DEBT SERVICE - PRINCIPAL								
780 INTERGOVERNMENTAL LOANS	0	7,081	10,714	151.3	10,714	10,714	151.3	100.0
800 DEBT SERVICE - INTEREST								
830 DEBT SVC-EXT LTD INTEREST	0	2,250	428	19.0	428	710	31.5	165.9
TOTAL EXPENDITURES-SRV UNT 324	$243,920	$256,331	$202,802	79.1	$256,142	$298,424	116.4	116.5
SVC UNIT 325 YAKIMA CENTER MGMT								
EXPENSE								
300 SUPPLIES								
310 OFFICE & OPERATING SUP	$39,483	$45,500	$34,188	75.1	$41,000	$45,500	100.0	111.0
350 SMALL TOOLS & MIN EQU	777	1,500	1,186	79.0	1,500	1,500	100.0	100.0
TOTAL	$40,261	$47,000	$35,374	75.3	$42,500	$47,000	100.0	110.6

DEPT 170 TOURIST PROMOTION

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	$447,968	$494,000	$368,643	74.6	$494,000	$534,000	108.1	108.1
420 COMMUNICATIONS	24,720	12,097	11,775	97.3	16,000	17,200	142.2	107.5
430 TRANSPORTATION / TRAINING	2,058	2,000	0	0.0	0	2,000	100.0	0.0
440 ADVERTISING	4,575	8,500	7,290	85.8	8,750	8,500	100.0	97.1
450 OPER RENTALS & LEASES	466	500	0	0.0	500	500	100.0	100.0
460 INSURANCE	17,824	20,000	18,098	90.5	19,000	20,000	100.0	105.3
470 PUBLIC UTILITY SERVICES	102,566	112,037	73,530	65.6	111,500	120,400	107.5	108.0
480 REPAIRS AND MAINTENANCE	39,696	40,000	33,108	82.8	40,000	45,000	112.5	112.5
490 MISCELLANEOUS	12,747	14,000	5,829	41.6	12,000	15,000	107.1	125.0
TOTAL	652,619	703,134	518,272	73.7	701,750	762,600	108.5	108.7
900 INTERFUND PAYMENT FOR SVCS								
990 INTERFUND-ADMIN CHARGE	51,424	51,042	38,280	75.0	51,042	54,647	107.1	107.1
TOTAL EXPENDITURES-SRV UNT 325	$744,304	$801,176	$591,926	73.9	$795,292	$864,247	107.9	108.7
360 MISCELLANEOUS REVENUES	$544,786	$580,200	$437,739	75.4	$575,200	$625,200	107.8	108.7
TOTAL REVENUES - SRV UNT 325	$544,786	$580,200	$437,739	75.4	$575,200	$625,200	107.8	108.7
SERVICE UNIT 641 INS & BONDS								
EXPENSE								
900 INTERFUND PAYMENT FOR SVCS								
960 INTERFUND INSURANCE SVCS	$11,153	$13,941	$13,941	100.0	$13,941	$15,335	110.0	110.0
TOTAL EXPENDITURES - S U 641	$11,153	$13,941	$13,941	100.0	$13,941	$15,335	110.0	110.0
SERVICE UNIT 645 INTERFUND DISTRIB								
390 OTHER FINANCING SRCS	$0	$115,000	$115,000	100.0	$115,000	$115,000	100.0	100.0
TOTAL REVENUES - SRV UNT 645	$0	$115,000	$115,000	100.0	$115,000	$115,000	100.0	100.0
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$91,374	$0	0.0	$23,995	$63,046	69.0	262.7
310 TAXES	349,267	405,000	224,274	55.4	414,000	432,000	106.7	104.3
360 MISCELLANEOUS REVENUES	4,717	5,000	226	4.5	226	100	2.0	44.2
TOTAL REVENUES - SRV UNIT 699	$353,984	$501,374	$224,499	44.8	$438,221	$495,146	98.8	113.0

CITY OF YAKIMA
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Community and Economic Development **DIRECTOR: Bill Cook**

DIVISION: Tourism Promotion Area - 173 **MANAGER: Kathy Coffey**

DEFINITION: The Tourism Promotion Area Ordinance was established on April 13, 2004. The Department of Revenue collects Tourism Promotion Assessments from area hotels and disburses them to the City of Yakima for the annual Tourism Promotion Area Budget.

The City contracts with the Yakima Valley Visitors and Convention Bureau to manage the Tourism Promotion Area.

EXPLANATORY NARRATIVE:

Account 410 Professional Services – Total projected 2005 expenditures of $409,511 for this fund are all included in the 410 account, which pays for the management contract with the Yakima Valley Visitors & Convention Bureau. This covers the cost of office overhead, bookkeeping and audits, equipment, software and management. It is similar to the management fee charged for the management of the Convention Center.

CONVENTION SALES ACTIVITIES

City Wide Sales Blitzes: Currently, the Bureau hosts one major sales blitz per year in the Olympia area. This line item will increase western Washington sales blitzes for the staff of the Bureau and the local lodging community by 3 per year - giving sales people more of an opportunity for face-to-face meetings with their clients.

International Association of Convention and Visitors Bureaus (IACVB) Membership: IACVB membership includes unlimited viewing of all records, download queries, and utilizing any other function generated via the Internet at no additional cost. There are charges for reports created and processed by IACVB staff, including standing orders and special reports. This includes history reports, data downloads, and post convention reports.

MPI Cascadia Conference: A large meeting planners educational gathering, with excellent networking opportunities. This expense is for a hospitality suite and in rooms gifts.

MPI Newsletter: This is a full color newsletter distributed electronically to members of the WA Chapter of MPI.

Office Operation Expense: This line item covers costs for computer usage, long distance, fixtures and equipment.

Promotional Items: Quality and unique promotional items will be purchased as giveaways at the quarterly Olympia/Puget Sound area breakfasts and other sales activities.

Salaries & Benefits: This line item covers the costs for salaries and benefits of employees hired through the TPA.

Service Program: In order to provide a service product that distinguishes us from the competition and increases repeat business, we will enhance the services that we currently offer by hiring a full time service coordinator.

Society of Government Meeting Professionals (SGMP) Conference: Government meeting professionals meet to gain knowledge and expertise in planning and managing government meetings through training, education and industry relationships. This expense is for a hospitality suite and in room gifts for attendees.

Society of Government Meeting Professionals (SGMP) Newsletter: A publication that reaches approximately 70 government meeting planners & suppliers in WA.

Washington Society of Association Executives (WSAE) Conference: WA Society of Assn Executives promotes involvement and expands access to leadership opportunity. This expense is for a hospitality suite and in room gifts.

Washington Society of Association Executives(WSAE) Directory: This will expand our current listing to a full color full page cover ad. The WSAE Directory has a one year shelf life.

Westside Satellite Office: Increasing competition and expansion in the State market has driven the need for face to face interaction with clients to an all time high. Hotel chains and Eastern WA Bureaus are establishing regional offices because they understand the importance of relationships in all market segments. Our own sales force has already increased the number of trips to the Western side of the state - but the need continues to increase. By establishing an office in Western WA, the Yakima Valley will be able to keep a competitive advantage in the state market, including the desire to grow into more Seattle based business as well.

MOTORCOACH/ GROUP TOUR ACTIVITIES

CoachQuote.com: CoachQuote.com has been the travel industry's leading online group booking engine for over four years (and the first Internet site to fully automate the entire group-booking process). It provides us with an opportunity to not only increase our site traffic, but also provides an opportunity to receive leads and referrals from Group Tour Leaders who are planning visits to our region.

Design & Print: This item is for the expense of designing and printing the Group Tour Handbook.

FAM Tours & Blitzes (Co-oping with State): Periodically throughout the year, we will host FAM (Familiarization) tours in partnership with the WA State Department of Tourism and other entities such as the Port of Seattle. This will cover expenses that we are unable to cover through donations from restaurants and hotels.

National Tour Association (NTA) Convention: NTA members, DMOs (Destination Marketing Organizations), tour suppliers, tour operators from around the world - working with FIT, group, adventure, inbound, outbound - come to network and forge partnerships. The Tourism Director will expand our presence at NTA by working with the State Department on all of their activities during NTA.

National Tour Association (NTA) Tour Op. Dir.: The NTA Tour Operator Directory is distributed with the January issue of *Courier*, and is a useful resource that contains contact information for the NTA Board of Directors, committees and headquarters staff.

Punch & Cookie Receptions @ VIC: When Group Tours arrive in the Yakima Valley they will be given a welcome reception at the VIC along with a historical video presentation. This will be a great way to show Group Tour leaders our appreciation for their business and is also another opportunity to personalize the group tours who visit our area.

'Receptive Training' Seminars: Training seminars will be held for industry representatives who are interested in learning more about working with the motorcoach industry. This will allow the Yakima Valley to promote itself as a destination with people who are highly trained in working with Group Tours.

Research & Development: Research will allow the Group Tour Handbook to be as comprehensive as possible, and will also expand the amount of information that is available for hotels and attractions to utilize.

Seattle Convention & Visitors Bureau Membership: Membership at the Seattle CVB will allow us access to important information regarding incoming group tours and international and domestic sales activities.

Video & CD Presentations: A historical video will be developed for use at the VIC and additional copies of the video will be made into CD's for sales kits.

LEISURE SALES ACTIVITIES

Brochure Development & Distribution: By distributing rack cards (based on Visitor's Guide information) in outlying areas, we will be able to initially entice leisure travelers to consider the Yakima Valley; and as they begin developing their itineraries, we will offer our full Visitor Guide in locations that are within Seattle and the Wine Region.

Collateral Distribution: In addition to producing and distributing a rack size brochure for the Yakima Valley, distribution of the Visitor Guide throughout the Northwest needs to be expanded. Currently our program only allows for distribution by mail or delivery. By increasing our program to include a professional distribution service, our guides will be more readily available for the general public.

Communication Coordinator: Working in conjunction with the State Department of Tourism's Public Relations Program, we can more effectively respond to the inquiries for stories and ideas by assigning one person to this task. While we have a Tourism Director, we are missing opportunities to share the Yakima Valley with magazines and other publications, simply for lack of staffing. This will allow a dedicated staff member to handle issues related to writing articles and improving the quality of information we provide to visitors through our Visitors Guide.

KOMO- 4 TV: KOMO TV has offered to allow the Yakima Valley to be featured during the *Todd's Cooking* segment in the news. TV reach and frequencies have a 40% market share. During Todd's cooking segment the best chefs in the Northwest share their favorite recipes and cooking secrets with Todd Johnson. Every Monday and Friday Todd takes viewers into the kitchen of a local restaurant as a noted chef offers a special recipe. Cooking with Todd recipes are also available 24 hours a day on www.komotv.com and we will showcase complimentary Yakima Valley wines to pair with the exclusive recipes. The focus of this campaign will include 32 additional spots per week in addition to Todd's Cooking show. The entire TV campaign will be an image campaign, where our print advertising will focus on a call to action.

Northwest Travel Magazine: Northwest Travel editorial is designed to help readers plan and carry out travel in the Northwest. Their editorial focus is on WA, OR, ID, BC, and western Montana with occasional features farther afield. They do in-depth feature articles that go beyond "travelogue" writing. They are a highly visual magazine placing an emphasis on quality photography from Northwest Photographers.

Press FAM Tours: Periodically, and even more as we move forward with a more efficient communications program, we will receive requests by travel writers and photographers for a personal visit to the Yakima Valley. These FAM Tours as we call them are really Familiarization Tours where we showcase the Yakima Valley as a destination. These tours allow writers to develop personal experiences of their own to draw from when creating their stories and is the most effective form of media relations.

Production Expenses: Production of guides and advertising collateral will be included in this line item.

Publicity Trips: Throughout the year, there are opportunities to travel to major media outlets like Los Angeles and New York with the State Department of Tourism. These trips involve desk side visits with writers who focus on travel and leisure. This activity is imperative to building recognition of the Yakima Valley as a destination to new writers who are unfamiliar with the offerings here. Personal contact with the major magazine publishers is imperative to building long lasting media relationships.

Seattle Times/ PI: Travel rates for the travel sections of the newspaper will allow the Yakima Valley to feature 2 ads on Sunday and Thursday of the papers. The Seattle Times/ PI has been most effective in driving immediate reader response, and the focus of the advertising will be a call to action - directing readers to the website or 800 number.

WA State Travel Guide Advertorial: This is the official piece for the State of WA. It is available on the 800 number and also via their website and international fulfillment locations.

WA Wine Commission Brochure: This is for advertising in the WA State Wine Commission's annual brochure.

Western Journey Magazine AAA: *Journey* is the award-winning magazine for all members of AAA Washington and AAA Inland. It's lively writing and clean design engage readers with articles that highlight the best the state has to offer. With over 1.1 million readers, *Journey* has a special presence in Washington and Northern Idaho. Throughout Washington and Northern Idaho, Journey readers consistently take more trips and spend more money than the average traveler. Also, readers are more likely to make over $100,000 per year, graduate college, own a luxury vehicle, a vacation/weekend home and have a home value of over $200,000.

Wine Press Northwest: Wine Press Northwest is a quarterly piece sold through subscriptions and retail outlets. They provide sample copies at wine festivals and related events throughout the Northwest including Taste Washington, Astoria Crab and Seafood Festival, Capital Food and Wine Festival, Forest Grove Wine Festival, Columbia River Wine Expo and others. Everything they write about focuses on wine. If they write about food, it is about how it goes with their wines. If they write about travel, it is about touring Oregon's Yamhill County, or Washington's Wine Country. It focuses on WA, OR, BC and Idaho's talented winemakers, vintners, and restaurants that showcase Northwest Wines.

Co-op Advertising & Marketing: Whenever this line item is seen in the budget it refers to potential advertising opportunities that come up each year in conjunction with campaigns that either the Port of Seattle, our own lodging community, the State Department of Tourism, various Wine Groups, or other Bureau's are running that can compliment what we already do.

SPORTS SALES ACTIVITIES

Amateur Athletic Union (AAU) National Conference: The Sports Director will attend the AAU National Conference in order to build relationships with key decision makers for AAU tournaments and events.

Design & Print: A sports facility guide will be developed for use at trade shows and sales missions. The facility guide will also serve as an advertising piece for local sport organizers interested in promoting the Yakima Valley for their own tournaments.

Equipment & Software: This item is for Fixtures and other expenses in establishing the new position of Sports Director.

NASC Conference: The Sports Director will attend the National Association of Sports Commissions annual convention.

PowerPoint Presentation: A PowerPoint presentation will be developed for the Sports Director to take on the road at trade shows and sales calls.

Salaries & Benefits: By hiring a full time Sports Director, we will be able to increase our sales effort for new and regional tournaments and events. The Sports Director will be responsible for attending regional trade shows, sporting events and will manage the Sports Manager.

Travel Events And Management In Sports (TEAMS) Conference: The Sports Director will attend the TEAMS Conference in order to meet with key decision makers in the sporting industry.

Travel Expenses: The Sports Director will be traveling throughout the region promoting the Yakima Valley at other tournaments and meeting with key decision makers.

Update & Design Website: An overhaul of the website will allow for better information and changes to be made to the current website.

Update Booth: The Sports Commission currently doesn't have a booth for promoting the Yakima Valley as a destination for sporting events. A new booth will be developed and used in 2005 during trade shows.

DEPT 173 TOURIST PROMOTION AREA

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
324 TOURIST PROMOTION	$0	$130,000	$0	0.0	$121,584	$409,511	315.0	336.8
645 INTERFUND DISTRIBUTION	0	0	0	0.0	7,950	0	0.0	0.0
TOTAL EXPENDITURES	0	130,000	0	0.0	129,534	409,511	315.0	316.1
REV SUMMARY BY SERVICE UNIT								
324 TOURIST PROMOTION	0	0	34,915	0.0	136,534	431,511	0.0	316.0
699 GENERAL REVENUES	0	0	0	0.0	0	7,000	0.0	0.0
TOTAL REVENUES	$0	$0	$34,915	0.0	$136,534	$438,511	0.0	321.2
SERVICE UNIT 324 TOURIST PROMO								
EXPENSE								
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	$0	$130,000	$0	0.0	$121,584	$409,511	315.0	336.8
TOTAL EXPENDITURES-SRV UNT 324	0	130,000	0	0.0	121,584	409,511	315.0	336.8
310 TAXES	0	0	34,915	0.0	136,534	431,511	0.0	316.0
TOTAL REVENUES - SRV UNT 324	$0	$0	$34,915	0.0	$136,534	$431,511	0.0	316.0
SERVICE UNIT 645 INTERFUND DISTRIB								
EXPENSE								
500 INTERGOVERNMENTAL SERVICES								
550 INTERFUND SUBSIDIES	$0	$0	$0	0.0	$7,950	$0	0.0	0.0
TOTAL EXPENDITURES-SRV UNT 645	$0	$0	$0	0.0	$7,950	$0	0.0	0.0
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$0	$0	0.0	$0	$7,000	0.0	0.0
TOTAL REVENUES - SRV UNIT 699	$0	$0	$0	0.0	$0	$7,000	0.0	0.0

CITY OF YAKIMA
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Community and Economic Development — **DIRECTOR: Bill Cook**

DIVISION: Convention Center Capital -- 370 — **MANAGER: Kathy Coffey**
ASST. MGR..: Connie Upton

DEFINITION -- The Yakima Convention Center Capital Fund is used to account for major facility upgrades, and is contained in Service Unit 328.

The $6.7 million expansion project began in 2002 and was completed in the fall of 2003. With the completion of this project, capital funds available for this facility are at minimum levels. Reserves for major facility maintenance are expected to come from increased Hotel/Motel Tax generated by the expanded facility and growth in the Public Facilities District State Sales Tax credit.

CAPITAL OUTLAY REQUESTS

The following capital outlay requests are scheduled for budget year 2005 in order to continue to maintain the Center.

Item	Cost	Funding Source	Justification
Account 350 – Minor Equipment	$10,000	Center Capital Fund 370	Minor equipment replacement contingency, such as tables, chairs and audio/video equipment.
Account 410 – Professional Services	50,000	Transfer from PFD	Services relating to budgeted policy issue for improvement to the East Parking Lot.
	10,000	Center Capital Fund 370	Other landscaping and/or HVAC maintenance
Account 640 – Equipment	60,000	Center Capital Fund 370	Convention Center Sign.
Total -- All Account -- Capital Fund 370	$130,000		

Revenue

Description	2005 Amount
Hotel/Motel Tax	$27,500
Interest earnings	1,000
Beginning Unencumbered Balance (does not includes balance of construction project)	108,127
PFD Transfer	$50,000

The fund balance at the end of 2005 is projected to be $60,981.

DEPT 370 CONV CENTER CAP IMP

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 328 CAPITAL IMPR								
EXPENSE								
300 SUPPLIES								
350 SMALL TOOLS & MIN EQU	$205,814	$140,981	$89,078	63.2	$136,631	$10,000	7.1	7.3
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	82,318	6,000	13,379	223.0	10,350	60,000	0.0	579.7
600 CAPITAL OUTLAYS								
610 LAND	2,660	154,000	154,471	100.3	154,000	0	0.0	0.0
640 MACHINERY AND EQUIPMENT	0	0	0	0.0	0	60,000	0.0	0.0
650 CONSTRUCTION PROJECTS	4,999,442	191,372	113,748	59.4	161,372	0	0.0	0.0
TOTAL	5,002,102	345,372	268,219	77.7	315,372	60,000	17.4	19.0
TOTAL EXPENDITURES-SRV UNT 328	$5,290,234	$492,353	$370,676	75.3	$462,353	$130,000	26.4	28.1
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$108,127	$0	0.0	$499,360	$112,481	104.0	22.5
310 TAXES	27,500	27,500	20,625	75.0	27,500	27,500	100.0	100.0
330 INTERGOVERNMENTAL REV	0	0	43,259	0.0	43,259	0	0.0	0.0
360 MISCELLANEOUS REVENUES	50,846	1,000	1,503	150.3	1,500	1,000	100.0	66.7
390 OTHER FINANCING SRCS	3,215	0	3,215	0.0	3,215	50,000	0.0	555.0
TOTAL REVENUES - SRV UNIT 699	$81,561	$136,627	$68,603	50.2	$574,834	$190,981	139.8	33.2

CITY OF YAKIMA
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Community and Economic Development **DIRECTOR: Bill Cook**

DIVISION: Capitol Theatre -- 171 **MANAGER: Steven J. Caffery**

DEFINITION -- By contract with the Capitol Theatre Committee (CTC), the City is responsible for major upkeep and maintenance of this facility as well as fire, casualty and extended coverage insurance. The CTC is responsible for programmatic, administrative and operational expenses.

The service units in this division are:

Service Unit 433 -- Performing Arts Facility
Service Unit 638 -- Capital Improvements
Service Unit 641 -- Insurance and Bonds

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 designated for capital improvements. HVAC and rigging are top priorities in the coming year's improvements but we do not know the full scope of those improvements nor what our annual maintenance costs will be once that work is complete. CTC is continuing to maintain the facility and its equipment as well as possible while working within current budget and resource parameters. Capital outlay requests for 2005 are budgeted at $111,000.

The intent is to always maintain a balance at year-end of over $50,000 in the Depreciation Reserve Fund however, expenses are beginning to compromise our ability to do so.

The Capitol Theatre requests to spend the following funds for 2005.

Fund 171	2004 Amended Budget	2004 Year-end Estimate	2005 Projected Budget
1. Management Fees -- City	$69,210	$69,210	$76,210
2. Insurance	17,720	17,720	17,720
3. Capital Replacement and Improvement Items	96,703	85,300	111,000
Total	$183,633	$172,230	$204,930

Many of the formerly purchased capital items have been in service now for well over 25 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.

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 funds the management fee and the insurance charge in Service Unit 641. The total allocation for 2005 is $93,930.

Account 410 Professional Services -- The City portion of the management fee is $76,210 and includes repair and maintenance costs as noted above. This is only an increase of 10.1% over last year.

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 2005 to meet the depreciation schedule is $83,927. This is the first change in this amount in 26 years.

For 2004, the Capitol Theatre had contributions of $175,097 and $1,608,538 in earned revenues all specifically targeted to fulfill the objectives of our partnership.

Account 350 Small Tools and Minor Equipment -- The items in this account are for minor equipment replacement and upgrades, which individually total less than $2,500.

The Theatre requests funding in the amount of $23,500 for 2005.

2004 Amended Budget	2004 Projected Year-End	2005 Budget
$28,700	$23,500	$23,500

Below is a detail of the 2005 request for Account 350.

Item	Cost	Funding Source	Justification
Small Tools	$5,000	Depreciation Reserve	The items in this account are major replacement items which do not individually total in excess of $2500. Together, these items are integral to theatre operations
Facility, Stage and Janitorial	4,500	Depreciation Reserve	This item is to purchase basic service goods that are a normal part of facility operations.
Light Bulbs	3,000	Depreciation Reserve	This item is to purchase replacement light bulbs for the upkeep of the stage and building maintenance.
Lights and Sound	11,000	Depreciation Reserve	This item is to purchase equipment necessary to maintain lighting and sound systems at normal operating levels.
Total - Account 350	$23,500		

Account 451 Rentals/Outside -- Amounts budgeted under this account heading are for lease payments for office space for The Capitol Theatre Committee. The Theatre administrative offices are being replaced by women's restrooms so the Committee had to find office space elsewhere.

The Theatre requests funding in the amount of $21,600 for 2005.

2004 Budget	2004 Projected Year-End	2005 Budget
$0	$0	$21,600

Account 480 Repair and Maintenance -- Amounts budgeted under this account heading are for major repair and maintenance on capital outlay items to extend their useful life.

The Theatre requests funding in the amount of $48,900 for 2005.

2004 Budget	2004 Projected Year-End	2005 Budget
$48,300	$48,300	$48,900

On the next page is a detail of the 2005 request for Account 480.

Item	Cost	Funding Source	Justification
HVAC System Maintenance & Monitoring	$18,000	Depreciation Reserve	This item is a contract for monitoring and maintenance of the HVAC system with Divco Inc. of Spokane, WA.
Carpet Cleaning	2,500	Depreciation Reserve	This is part of our ongoing maintenance of the facility. The carpets are cleaned on a regular monthly basis, and furniture is cleaned annually as part of our ongoing building maintenance.
Painting	5,500	Depreciation Reserve	This item is for maintenance/repair of the interior painting.
Service Contracts	7,500	Depreciation Reserve	This item is for maintenance contracts on required equipment (elevator, generator, inspections, etc.)
Storage	4,800	Depreciation Reserve	This item is for a storage area located in the Grand Hotel, accessible through the alley, which is large enough to store orchestra stands and chairs, equipment, and various theatre supplies.
Misc. Repair	2,700	Depreciation Reserve	This is to cover minor repairs and maintenance on capital outlay items to extend their useful life.
Rigging Inspection & Repair	7,900	Depreciation Reserve	This is to cover annual required inspections and maintenance.
Total - Account 480	$48,900		

Account 620 Building and Fixtures

The Theatre requests funding in the amount of $9,000 for 2005.

2004 Budget	**2004 Projected Year-End**	**2005 Budget**
$9,703	$8,500	$9,000

Below is a detail of the 2005 request for Account 620.

Item	Cost	Funding Source	Justification
Stage Lighting Instruments	$9,000	Depreciation Reserve	This item is to purchase 26 – 575 watt energy efficient stage lighting fixtures to replace existing fixtures that are 10 to 15 years old. These fixtures will allow us to meet modern production requirements.
Total - Account 620	$9,000		

Account 630 Other Improvements

2004 Budget	2004 Projected Year-End	2005 Budget
$5,000	$5,000	$3,000

Below is a detail of the 2003 request for Account 630.

Item	Cost	Funding Source	Justification
Building Contingency	$3,000	Depreciation Reserve	This item is for unknown repairs to the building that may be needed throughout the coming year.
Total - Account 630	$3,000		

Account 642 Machinery and Equipment

2004 Budget	2004 Projected Year-End	2005 Budget
$5,000	$0	$5,000

Below is a detail of the 2004 request for Account 642.

Item	Cost	Funding Source	Justification
Equipment	$5,000	Depreciation Reserve	In the event of unexpected failures, this item is included as a contingency for emergency replacement or repair as necessary.
Total - Account 642	$5,000		

This amount is included in the budget as a contingency for major equipment replacement in case of unexpected failures.

Service Unit 638 -- Summary

	Amended 2004 Budget	2004 Projected Year-End	2005 Budget
Account 350	$28,700	$23,500	$23,500
Account 451	0	0	21,600
Account 480	48,300	48,300	48,900
Account 620	9,703	8,500	9,000
Account 630	5,000	5,000	3,000
Account 642	5,000	0	5,000
Totals	$96,703	$85,300	$111,000

Service Unit 641

Account 960 Insurance -- This line item is budgeted at $17,720 for 2005.

DEPT 171 CAPITOL THEATRE

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
433 PERFORMING ARTS FACILITY	$69,210	$69,210	$51,908	75.0	$69,210	$76,210	110.1	110.1
638 CAPITAL IMPROVEMENT	75,557	96,703	61,343	63.4	85,300	111,000	114.8	130.1
641 INSURANCE AND BONDS	14,176	17,720	17,720	100.0	17,720	17,720	100.0	100.0
TOTAL EXPENDITURES	158,943	183,633	130,971	71.3	172,230	204,930	111.6	119.0
REV SUMMARY BY SERVICE UNIT								
648 CAPITOL THEATRE INS. RESERVE	71,927	71,927	53,945	75.0	71,927	83,927	116.7	116.7
699 GENERAL REVENUES	85,538	148,826	66,599	44.7	148,088	236,905	159.2	160.0
TOTAL REVENUES	$157,465	$220,753	$120,544	54.6	$220,015	$320,832	145.3	145.8
SERVICE UNIT 433 PERF ARTS FACILITY EXPENSE								
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	$69,210	$69,210	$51,908	75.0	$69,210	$76,210	110.1	110.1
TOTAL EXPENDITURES-SRV UNT 433	$69,210	$69,210	$51,908	75.0	$69,210	$76,210	110.1	110.1
SERVICE UNIT 638 CAPITAL IMPR EXPENSE								
300 SUPPLIES								
350 SMALL TOOLS & MIN EQU	$27,221	$28,700	$22,876	79.7	$23,500	$23,500	81.9	100.0
400 OTHER SERVICES AND CHARGES								
450 OPER RENTALS & LEASES	0	0	0	0.0	0	21,600	0.0	0.0
480 REPAIRS AND MAINTENANCE	45,805	48,300	27,311	56.5	48,300	48,900	101.2	101.2
TOTAL	45,805	48,300	27,311	56.5	48,300	70,500	146.0	146.0
600 CAPITAL OUTLAYS								
620 BUILDINGS	0	9,703	6,427	66.2	8,500	9,000	92.8	105.9
630 IMP OTHER THAN BLDGS	2,530	5,000	4,729	94.6	5,000	3,000	60.0	60.0
640 MACHINERY AND EQUIPMENT	0	5,000	0	0.0	0	5,000	100.0	0.0
TOTAL	2,530	19,703	11,156	56.6	13,500	17,000	86.3	125.9
TOTAL EXPENDITURES-SRV UNT 638	$75,557	$96,703	$61,343	63.4	$85,300	$111,000	114.8	130.1
SERVICE UNIT 641 INS & BONDS EXPENSE								
900 INTERFUND PAYMENT FOR SVCS								
960 INTERFUND INSURANCE SVCS	$14,176	$17,720	$17,720	100.0	$17,720	$17,720	100.0	100.0
TOTAL EXPENDITURES - S U 641	$14,176	$17,720	$17,720	100.0	$17,720	$17,720	100.0	100.0
SVC UNIT 648 CAP THEATRE INS RES								
390 OTHER FINANCING SRCS	$71,927	$71,927	$53,945	75.0	$71,927	$83,927	116.7	116.7
TOTAL REVENUES - SRV UNT 648	$71,927	$71,927	$53,945	75.0	$71,927	$83,927	116.7	116.7
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$59,706	$0	0.0	$59,468	$47,785	80.0	80.4
310 TAXES	88,620	88,620	66,465	75.0	88,620	188,620	212.8	212.8
360 MISCELLANEOUS REVENUES	3,082	-500	134	26.8	0	500	100.0	0.0
TOTAL REVENUES - SRV UNIT 699	$85,538	$148,826	$66,599	44.7	$148,088	$236,905	159.2	160.0

CITY OF YAKIMA
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Community and Economic Development **DIRECTOR: Bill Cook**

DIVISION: Capitol Theatre Construction -- 322 **MANAGER: Steven J. Caffery**

DEFINITION -- The Capitol Theatre Construction Fund was reactivated in 2004 to account for major facility upgrades, and is contained in Service Unit 638.

In 2004, the Capitol Theatre Committee (CTC) used a State secured grant to fund a $500,000 project. This project included HVAC improvements, stage improvements and equipment, and conversion of existing office space to additional bathroom units. To provide cash flow for the project, $100,000 was transferred from the Capitol Theatre Reserve Fund into Capitol Theatre Construction in 2004. For 2005, the Capitol Theatre Committee has secured a Federal Grant in the amount of $447,345. These funds will be used to create a new entry vestibule, install new carpeting, replace stage curtains and update lighting. At the end of 2005, the $100,000 transferred from the reserve fund in 2004 will comprise the ending balance.

DEPT 322 CAPITOL THEATRE CONSTR

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
638 CAPITAL IMPROVEMENT	$0	$500,000	$283,844	56.8	$500,000	$450,000	90.0	90.0
REV SUMMARY BY SERVICE UNIT								
638 CAPITAL IMPROVEMENT	0	500,000	189,044	37.8	492,000	447,345	89.5	90.9
645 INTERFUND DISTRIBUTION	0	100,000	100,000	100.0	100,000	0	0.0	0.0
699 GENERAL REVENUES	0	0	0	0.0	0	92,000	0.0	0.0
TOTAL REVENUES	$0	$600,000	$289,044	48.2	$592,000	$539,345	89.9	91.1
SERVICE UNIT 638 CAPITAL IMPR EXPENSE								
600 CAPITAL OUTLAYS								
650 CONSTRUCTION PROJECTS	$0	$500,000	$283,844	56.8	$500,000	$450,000	90.0	90.0
TOTAL EXPENDITURES-SRV UNT 638	$0	$500,000	$283,844	56.8	$500,000	$450,000	90.0	90.0
330 INTERGOVERNMENTAL REV	$0	$500,000	$189,044	37.8	$492,000	$447,345	89.5	90.9
TOTAL REVENUES - SRV UNT 638	$0	$500,000	$189,044	37.8	$492,000	$447,345	89.5	90.9
SERVICE UNIT 645 INTERFUND DISTR								
390 OTHER FINANCING SRCS	$0	$100,000	$100,000	100.0	$100,000	$0	0.0	0.0
TOTAL REVENUES - SRV UNT 645	$0	$100,000	$100,000	100.0	$100,000	$0	0.0	0.0
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$0	$0	0.0	$0	$92,000	0.0	0.0
TOTAL REVENUES - SRV UNIT 699	$0	$0	$0	0.0	$0	$92,000	0.0	0.0

CITY OF YAKIMA
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Community and Economic Development **DIRECTOR: Bill Cook**

DIVISION: Engineering -- 041 **MANAGER: K. Wendell Adams**

DEFINITION -- The 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 and local improvement districts. These projects are accounted for in a number of separate funds, namely Arterial Street 142, Transportation Improvement 143, Public Works Trust 342, REET 2 Capital Project Fund 343, and Cumulative Reserve for Capital Improvement 392. In addition to those capital funds managed by the Engineering Division, the division staff provides services for other capital projects and Federal Aid contract administration assistance to adjacent communities from time to time. Other services provided by this division include determining and acquiring right-of-way needs; coordinating and supervising work of private developers; providing survey and inspection services on all public works projects such as sewers, domestic water, irrigation and streets; providing utility connection information and other information concerning City facilities; and providing administrative and technical engineering assistance to other divisions within the City.

General Fund -- Engineering Division – 041

The following table lists the services performed by Engineering Division personnel identified by review of actual time records for 2001, 2002 and 2003 updated to reflect the modified work assignment trend of 2004. The table also shows the impact of sick leave, annual leave and holidays on available work time. The numbers represent the portion of time spent by each position doing a particular service. Observation of the time spent in these services for previous years indicates an emerging trend, which may affect personnel manpower requirements, of an increasing amount of time is being required for design of plans for public development projects. Non-chargeable time reflects the Engineering Division's participation in non-chargeable projects including Parks projects, preliminary LID proposals, water system improvements, stormwater improvements, general paving projects, lighting projects, comprehensive sewer analysis, railroad project coordination, Comprehensive Plan involvement, Capitol Theatre, Convention Center, grant applications and management, general information to the City Council, City management, public and service to other divisions.

The "Engineering Staff Time Distribution" chart is developed from City time records in 2001, 2002 and 2003 updated with the work assignment trend of 2004. The chart illustrates the portion of FTE (expressed as a percentage of an FTE) expended in each task category for the previous 12 months.

ENGINEERING DIVISION STAFF TIME DISTRIBUTION

		PROJECT			NON PROJECT						
		CHARGEABLE			-----NON CHARGEABLE---						
Job Code	Position	Chargeable Projects	Development Review **	Non Chargeable Projects	Water/ Irrigation	Waste-Water	General Chgs. & Other Divisions	Training	Time Off	Total	FTE Allocated to Eng. 2004
1150	CED Director		--	8%			7%		2%	17%	.17
1271	City Engineer	40%	13%	7%	9%	14%	10%	2%	5%	100%	.75 (1)
11104	Senior Engineer	45%	9%	10%	6%	12%	4%	2%	12%	100%	.75 (1)
3115	Project Engineer	135%	1%	4%	11%	21%	10%	3%	15%	200%	2
3130	Development Engineer		65%	4%	6%	10%	5%	2%	8%	100%	.3 (2)
11101	Construction Supervisor	70%	5%	3%	3%	8%	2%	1%	8%	100%	1
11106	Surface Water Engineer	10%	20%	25%	0%	10%	20%	10%	5%	100%	.0 (3)
4121	Engineering Tech. I – D	5%	12%	8%	29%	31%	8%	2%	5%	100%	.20 (1)
4122	Engineering Tech. I -- R	10%	5%	35%	13%	9%	10%	8%	10%	100%	*.3 (1)
3112	Engineering Associate	130%	2%	10%	14%	10%	15%	2%	17%	200%	2
4133	Engineering Tech. III S	67%	2%	3%	6%	4%	6%	1%	11%	100%	1
4141	Construction Insp.	172%	20%	12%	15%	25%	26%	2%	28%	300%	2.67 (1)
11601	Office Administrator						15%		2%	17%	.17 (1)
10601	Engr. Contracts Spec.	20%	10%	6%	12%	12%	27%	1%	12%	100%	.5 (1)
7122	Engineer Office Asst.	10%	13%	13%	11%	16%	23%	2%	12%	100%	.75 (1)
9111	City Worker (Temp.)	30%			10%	10%	17%			67%	.37
	Street Break Inspector	10%	5%	52%	6%	6%	16%	3%	2%	100%	1
	Man Years 2003-2004	8.2	1.8	1.9	1.3	1.7	2.2	0.4	1.5	19.0	14.25
	Man Yrs Trend 2002-2003	7.2	1.8	1.5	1.4	2.0	2.2	0.4	1.5	18.0	13.25
	Man Yrs Trend 2001-2002	6.8	1.6	1.2	1.4	1.9	2.1	0.3	1.4	16.7	13.25
	Man Yrs Trend 2000-2001	6.8	1.5	1.5	1.4	2.0	2.2	0.4	1.5	17.3	14.25
	Man Yrs Trend 1998-1999	5.7	2.7	1.3	1.4	1.8	3.0	0.2	1.7	17.8	14.25
	Man Years 1997-1998	5.7	2.7	1.4	1.6	2.1	3.2	0.3	1.8	18.8	15.25
	Man Years 1996-1997	5.8	2.6	1.1	1.7	2.1	3.4	.3	1.8	18.8	15.25
	Man Years 1995-1996	5.8	2.1	0.9	1.0	1.2	4.0	0.2	1.6	16.8	15.14
	Man Years 1994-1995	6.1	2.1	0.7	1.0	1.1	4.0	0.2	1.6	16.8	15.14

(1) Portions of FTE allocated to Water, Irrigation and Wastewater Divisions based on non-chargeable services provided.
(2) Development review is recoverable through the review and inspection fees.
(3) Currently being funded in 141 Streets.

AUTHORIZED PERSONNEL		2003 Actual	2004 Amended Budget	2005 Proposed Budget
1150	Director of Community and Economic Development	.17	.17	.17
1271	City Engineer	.75	.75	.75
11104	Senior Engineer	.75	.75	.75
3115	Project Engineer	2.00	2.00	2.00
3130	Development Engineer	.30	.30	.00
11101	Construction Supervisor	1.00	1.00	1.00
8701	Street Inspector (1)	.00	1.00	1.00
4128	Right of Way Agent	.00	.00	1.00
4121	Engineering Technician I (Design)	.20	.20	.00
4122	Engineering Technician I (Records)	.30	.30	.00
3112	Engineering Associate	2.00	2.00	2.00
4133	Engineering Technician III (Survey/Development)	1.00	1.00	1.00
11601	Community and Economic Development Office Administrator	.17	.17	.17
10601	Engineering Contracts Specialist	.50	.50	.50
4141	Construction Inspector	2.67	2.67	1.78
10602	Engineering Office Assistant	.75	.75	.75
9112	City Worker III (Temporary)	.37	.37	1.346
	Total Personnel - Budgeted	12.93	13.93	14.21

(1) Street Inspector transferred from 141 Streets.

EXPLANATORY NARRATIVE

Service Unit 528

Work contemplated to be undertaken during 2005 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, AIP, TIB, HES, TPP, STP, etc.;
Budget preparation;
LID information & Administration;
Division accounting and time records;
Assistance to other City departments;
Administer Federal Funded Projects for Union Gap;
Stormwater Analysis and Review.

All of the 2005 Engineering Division budget will be expended in this service unit.

The salary accounts in this includes an estimated wage increase for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). The personnel benefit accounts include rate increases for medical and dental insurance of about 5%, and industrial insurance was reduced by 10%. Finally, the 2005 budget reflects an increase in State Retirement contributions of about 87%.

Account 110 Salaries and Wages -- This line item for 2005 reflects an increase of 2.94% from the 2004 budgeted amount of $726,606 to $748,022. The increase is due to step increases and cost-of-living increases for the Engineering Division.

Account 120 Overtime -- This line item for 2005 reflects no change from the 2004 budgeted amount of $30,000, based on historic data and project needs for the 2005 projects.

Account 200 Personnel Benefits -- This line item for 2005 reflects an increase of $1,075 or .54% from the 2004 budget of $198,209 to $199,284. The increase is due to reasons mentioned above.

Account 310 Office and Operating Supplies -- This line item for 2005 reflects no change from the 2004 budgeted amount of $9,000.

Account 410 Professional Services -- This line item for 2005 reflects a decrease of $2,000 or 67% from the 2004 budgeted amount of $3,000 to $1,000 for traffic model consultants and bridge inspections. This decrease is due to some of the traffic modeling work being completed.

Account 420 Communications -- This line item for 2005 reflects an increase of $592 or 5.71% from the 2004 budgeted amount of $10,354 to $10,946.

Account 430 Transportation and Training -- The following table lists all of the anticipated travel and training functions to be attended by Engineering Division personnel in 2005. This line item reflects no change from the 2004 budget of $2,600.

Account 490 Miscellaneous -- The 2005 budget amount reflects no change from the 2004 budget of $7,000.

MEETING	LOCATION/FREQUENCY	STAFF ATTENDING
APWA Conference & City Engineers Meeting	Washington State 2 per year	City Engineer and Staff (2)
APWA Board Meeting	Washington State/ Quarterly	City Engineer
State Design Standards Committee	Washington State/ Quarterly	City Engineer
Management/Supervisor Training	Washington/Oregon/ Yearly	City Engineer and Supervisors
Property Acquisition Training	Washington State/ Yearly	Design Staff (2)
AWC Conference	Washington State/ Yearly	City Engineer
CAD Training	Washington/Oregon/ Yearly	Design Staff (4)
Const. Admin. and Quality Control	Washington State/ Yearly	Construction Staff (4)
Design and Specification Training	Washington State/ Yearly	Design Staff (6)
General Training	Washington State/ Yearly	Support Staff (3)

2005 Training/Transportation Budget -- $2,600 is no change from 2004.

Account 640 Office Equipment -- This line item for 2005 is eliminated 100% for computer updates and scan data base viewing software, and is to be included in the Information Systems Division budget.

EXPENDITURE SUMMARY

	2004 Budget	2004 Year-End	2005 Budget
Total	$1,027,997	$1,027,738	$1,038,096

DEPT 041 ENGINEERING

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
528 CAPITAL IMPROVEMENTS	$973,600	$1,027,997	$802,312	78.0	$1,027,738	$1,038,096	101.0	101.0
641 INSURANCE AND BONDS	5,188	5,895	5,895	100.0	5,895	6,485	110.0	110.0
TOTAL EXPENDITURES	$978,788	$1,033,892	$808,207	78.2	$1,033,633	$1,044,581	101.0	101.1
SERVICE UNIT 528 CAPITAL IMPR EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$664,590	$726,606	$563,396	77.5	$730,752	$748,022	102.9	102.4
120 OVERTIME	30,278	30,000	44,719	149.1	38,000	30,000	100.0	78.9
130 SPECIAL PAY	0	8,000	0	0.0	0	0	0.0	0.0
TOTAL	694,868	764,606	608,115	79.5	768,752	778,022	101.8	101.2
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	197,465	198,209	150,983	76.2	192,181	199,284	100.5	103.7
300 SUPPLIES								
310 OFFICE & OPERATING SUP	11,310	9,000	9,172	101.9	11,000	9,000	100.0	81.8
320 FUEL CONSUMED	5,159	7,647	4,988	65.2	7,647	7,647	100.0	100.0
350 SMALL TOOLS & MIN EQU	10,995	6,000	4,404	73.4	6,000	6,000	100.0	100.0
TOTAL	27,465	22,647	18,563	82.0	24,647	22,647	100.0	91.9
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	894	3,000	950	31.7	1,000	1,000	33.3	100.0
420 COMMUNICATIONS	11,903	10,354	8,985	86.8	12,779	10,946	105.7	85.7
430 TRANSPORTATION / TRAINING	2,087	2,600	154	5.9	2,600	2,600	100.0	100.0
440 ADVERTISING	2,273	2,000	0	0.0	0	2,000	100.0	0.0
480 REPAIRS AND MAINTENANCE	1,740	1,500	1,280	85.3	1,500	1,500	100.0	100.0
490 MISCELLANEOUS	6,213	7,000	1,671	23.9	8,200	7,000	100.0	85.4
TOTAL	25,110	26,454	13,040	49.3	26,079	25,046	94.7	96.0
600 CAPITAL OUTLAYS								
640 MACHINERY AND EQUIPMENT	5,718	0	0	0.0	0	0	0.0	0.0
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LSES	22,974	16,080	11,610	72.2	16,080	13,097	81.4	81.4
TOTAL EXPENDITURES-SRV UNT 528	$973,600	$1,027,997	$802,312	78.0	$1,027,738	$1,038,096	101.0	101.0
SERVICE UNIT 641 INS & BONDS EXPENSE								
900 INTERFUND PAYMENT FOR SVCS								
960 INTERFUND INSURANCE SVCS	$5,188	$5,895	$5,895	100.0	$5,895	$6,485	110.0	110.0
TOTAL EXPENDITURES - S U 641	$5,188	$5,895	$5,895	100.0	$5,895	$6,485	110.0	110.0

CITY OF YAKIMA
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Community and Economic Development **DIRECTOR: Bill Cook**

DIVISION: Arterial Street Capital -- 142 **MANAGER: K. Wendell Adams**

DEFINITION -- The Arterial Street Capital Fund is used for street improvement projects listed in the Six Year Transportation Improvement Program (TIP). The fund is used to provide local match to other funding sources, debt service, or as 100% funding for certain projects. 2005 projected 1/2¢ Gas Tax for this fund is $525,000.

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.

Projects scheduled and budgeted for 2005 using this fund are:

Project #	2005 Construction Projects	
1796	Valley Mall Boulevard Extension Phase III -- CA Agreement, 100% Union Gap	$3,000
1867	Annual Traffic Control Program	10,000
1872	Annual Bridge Inspection	10,000
1875	Sidewalk Program	50,000
1879	Downtown Sidewalk Connector	40,100
1901	Washington Avenue: 24th to 48th - $456,648	456,648
1944	River Road/N. 16th Avenue to Fruitvale Boulevard (Design and ROW) TIB 80% Local 20%	327,000
1957 1958	Washington Avenue: 48th to 64th -- $1,170,125 64th to 72nd -- $1,730,000	2,900,125
2012	Nob Hill Blvd. 68th to 80th Ave. TIB @ 80% Gas Tax @ 20%	1,390,000
2044	S. 1st/Mead Ave. Signal Upgrade	171,000
2045	N. 16th Ave. Corridor	198,000
2046	Lincoln Ave. Sidewalk/Robertson School	320,366
2063	Washington Ave. R/R Xing (BNSF)	145,000
	Total Projects	**$6,021,239**

	Debt Service	
• 1360	Tieton Drive (Maturity Date -- 07/01/2006)	$37,472
• 1374	1st Avenue (Maturity Date -- 07/01/2011)	53,469
• 1493	Yakima Avenue/I-82 Bond Redemption (operating transfer to Fund 283) (Maturity Date -- 12/01/2013)	65,333
• 1526	Fair Avenue (Maturity Date -- 07/01/2015)	59,109
• 1886	FY 2000 Overlay Program (Maturity Date -- 07/01/2010)	125,080
• 1907	Ahtanum Road (Maturity Date -- 06/01/2011)	5,311
	Total	$345,774
	Contribution to Other Funds	
	2005 Street Improvements (Transfer to 392)	0
	Total 142 Fund Expenditure for 2005	**$6,367,013**

	2005 Revenue for 142 Fund	
0000	Operating Transfer	$60,000
1526	Utilities' Contribution to PWTF Loan	57,199
1879	Downtown Sidewalk Connector (Fed)	20,050
1901 1915 1957 1958	Washington Avenue - 24th to 40th $1,176,648 Washington Avenue - 40th to 48th (included in 1901) Washington Avenue - 48th to 64th $1,068,818 Washington Avenue - 64th 72nd $1,313,200	3,558,666
1907	Special Assessment from SIED Loan -- Ahtanum	5,476
1886	Streets Contribution to 2002 Overlay Program Debt Service	20,000
	Gas Tax	525,000
	Interest	500
1374	First Avenue LID	14,896
1944	River Road/N. 16th Avenue to Fruitvale (Design & ROW) $261,000 (80% TIB) $10,000 (Private)	271,600
1796	Valley Mall Boulevard Extension -- CA Agreement 100% Union Gap	3,000
2012	Nob Hill Blvd. – 68th Ave. to 80th Ave.	1,429,000
2044	S. 1st/Mead Ave. Signal Upgrade	144,000
2045	N. 16th Ave. Corridor – Signal Upgrades	167,000
2046	Lincoln Ave. Sidewalks – Robertson School	140,000
2063	Washington Ave. R/R Xing (BNSF)	145,000
	Total 142 Fund Revenue for 2005	**$6,561,387**

The following summary of this fund through 2005 indicates a projected balance at the end of 2005 of $198,306 including all of the budgeted expenses listed above.

	Estimated	Preliminary Budget
2004	Estimated Resources Available	$5,048,841
2004	Projected Expenditures	5,044,909
	Balance at end of 2004	3,932
2005	Revenues	6,561,387
2005	Total Estimated Resources	6,565,319
2005	Projected Expenditures	6,367,013
	Balance at end of 2005	$198,306

The year-end balance in this fund will be 3.11% of the anticipated expenses.

The cash balance at year-end should be at least 10% of the anticipated expense to maintain appropriate contingency funds.

DEPT 142 ARTERIAL STREET

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
528 CAPITAL IMPROVEMENTS	$1,441,603	$6,919,932	$2,400,458	34.7	$4,864,576	$6,301,680	91.1	129.5
645 INTERFUND DISTRIBUTION	70,000	185,000	65,333	35.3	180,333	65,333	35.3	36.2
TOTAL EXPENDITURES	1,511,603	7,104,932	2,465,791	34.7	5,044,909	6,367,013	89.6	126.2
REV SUMMARY BY SERVICE UNIT								
528 CAPITAL IMPROVEMENTS	1,554,040	6,825,115	1,324,699	19.4	4,536,065	6,408,792	93.9	141.3
645 INTERFUND DISTRIBUTION	93,882	92,095	77,199	83.8	92,095	152,095	165.2	165.2
699 GENERAL REVENUES	330	284,487	797	0.3	420,681	4,432	1.6	1.1
TOTAL REVENUES	$1,648,252	$7,201,697	$1,402,695	19.5	$5,048,841	$6,565,319	91.2	130.0

DEPT 142 ARTERIAL STREET

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 528 CAPITAL IMPR								
EXPENSE								
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	$1,406	$10,000	$1,818	18.2	$16,000	$10,000	100.0	62.5
600 CAPITAL OUTLAYS								
650 CONSTRUCTION PROJECTS	1,154,842	6,624,981	2,127,527	32.1	4,563,625	6,011,239	90.7	131.7
700 DEBT SERVICE - PRINCIPAL								
780 INTERGOVERNMENTAL LOANS	256,760	256,919	256,918	100.0	256,919	256,919	100.0	100.0
800 DEBT SERVICE - INTEREST								
830 DEBT SVC-EXT LTD INTEREST	28,595	28,032	14,194	50.6	28,032	23,522	83.9	83.9
TOTAL EXPENDITURES-SRV UNT 528	$1,441,603	$6,919,932	$2,400,458	34.7	$4,864,576	$6,301,680	91.1	129.5
330 INTERGOVERNMENTAL REV	$1,467,540	$6,801,639	$1,316,050	19.3	$4,512,589	$6,390,316	94.0	141.6
340 CHARGES FOR SERVICES	0	3,000	3,649	121.6	3,000	3,000	100.0	100.0
360 MISCELLANEOUS REVENUES	11,500	20,476	5,000	24.4	20,476	15,476	75.6	75.6
390 OTHER FINANCING SRCS	75,000	0	0	0.0	0	0	0.0	0.0
TOTAL REVENUES - SRV UNT 528	$1,554,040	$6,825,115	$1,324,699	19.4	$4,536,065	$6,408,792	93.9	141.3
SERVICE UNIT 645 INTERFUND DISTR								
EXPENSE								
500 INTERGOVERNMENTAL SVCS								
550 INTERFUND SUBSIDIES	$70,000	$185,000	$65,333	35.3	$180,333	$65,333	35.3	36.2
TOTAL EXPENDITURES-SRV UNT 645	$70,000	$185,000	$65,333	35.3	$180,333	$65,333	35.3	36.2
380 NON REVENUES	$57,199	$57,199	$57,199	100.0	$57,199	$57,199	100.0	100.0
390 OTHER FINANCING SRCS	36,683	34,896	20,000	57.3	34,896	94,896	271.9	271.9
TOTAL REVENUES - SRV UNT 645	$93,882	$92,095	$77,199	83.8	$92,095	$152,095	165.2	165.2
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$283,987	$0	0.0	$420,681	$3,932	1.4	0.9
360 MISCELLANEOUS REVENUES	330	500	797	159.3	0	500	100.0	0.0
TOTAL REVENUES - SRV UNIT 699	$330	$284,487	$797	0.3	$420,681	$4,432	1.6	1.1

CITY OF YAKIMA
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Community and Economic Development — **DIRECTOR: Bill Cook**

DIVISION: Transportation Improvement -- 143 — **MANAGER: K. Wendell Adams**

DEFINITION -- The Transportation Improvement Fund accounts for arterial street projects listed in the Six Year Transportation Improvement Program (TIP). The fund will be used to manage Transportation Improvement Board (TIB) Funds granted for City projects. The projects approved by TIB for funding in 2004 through 2005 are for the remaining work budgeted for Wetland Mitigation for previous projects.

DEPT 143 TRANSPORTATION IMPR

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
528 CAPITAL IMPROVEMENTS	$21,323	$140,000	$120,000	85.7	$120,000	$30,000	21.4	25.0
645 INTERFUND DISTRIBUTION	0	0	0	0.0	0	60,000	0.0	0.0
TOTAL EXPENDITURES	21,323	140,000	120,000	85.7	120,000	90,000	64.3	75.0
REV SUMMARY BY SERVICE UNIT								
699 GENERAL REVENUES	$419	$111,033	$700	0.6	$210,129	$90,129	81.2	42.9
SERVICE UNIT 528 CAPITAL IMPR								
EXPENSE								
600 CAPITAL OUTLAYS								
650 CONSTRUCTION PROJECTS	$21,323	$140,000	$120,000	85.7	$120,000	$30,000	21.4	25.0
TOTAL EXPENDITURES-SRV UNT 528	$21,323	$140,000	$120,000	85.7	$120,000	$30,000	21.4	25.0
SERVICE UNIT 645 INTERFUND DISTR								
EXPENSE								
500 INTERGOVERNMENTAL SERVICES								
550 INTERFUND SUBSIDIES	$0	$0	$0	0.0	$0	$60,000	0.0	0.0
TOTAL EXPENDITURES-SRV UNT 645	$0	$0	$0	0.0	$0	$60,000	0.0	0.0
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$111,033	$0	0.0	$210,129	$90,129	81.2	42.9
360 MISCELLANEOUS REVENUES	419	0	700	0.0	0	0	0.0	0.0
TOTAL REVENUES - SRV UNIT 699	$419	$111,033	$700	0.6	$210,129	$90,129	81.2	42.9

CITY OF YAKIMA
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Community and Economic Development **DIRECTOR: Bill Cook**

DIVISION: Public Works Trust Fund -- 342 **MANAGER: K. Wendell Adams**

DEFINITION -- The Public Works Trust Fund Account 342 is used to track capital improvement projects funded with State Public Works Trust Fund loans and the first 1/4% Real Estate Transfer Tax moneys the City receives. (See attached worksheet that depicts actual Revenue/Expenditure of this fund from inception to 2003.)

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 City has received PWTF loans for the following projects which require a yearly principal and interest payment from the annual revenue estimated to be $275,807.

The obligation for loan repayments from this fund are:

Year	Project	2005 Debt	Date of Maturity
1. 1986	Tieton Drive -- 40th to 64th	$40,169	07/01/2006
2. 1987	Nob Hill Overpass Rehabilitation	10,637	07/01/2007
3. 1989	Wastewater Piping at Chesterley Park	7,334	07/01/2009
4. 1989	New Signalization and Street Lights	44,258	07/01/2009
5. 1992	Fruitvale Canal II Piping	73,409	07/01/2011
6. 1998	Street Improvements (operating transfer to Fund 282)	60,000	06/01/2008
	SunDome (operating transfer to General Fund)	40,000	11/01/2009
	Total Debt Service	$275,807	

The debt service for the 1992 Fruitvale Canal Project and the 1998 street improvements include responsibilities for other divisions. The extra debt attributed to the divisions of Water/Irrigation, Wastewater and Traffic will be funded entirely by identified revenue within these divisions. This reflects no change from historic practice in debt charges. Each year, funds from these other divisions are transferred to the 342 Fund for loan repayment. See narrative discussion for the other funds. The current transfers will continue until 2011.

Projects scheduled and budgeted for 2005 using 342 funds are:

2005 City Hall Renovation (Continuation)	$400,000

The yearly expenses of construction payments and loan repayments exhausts the anticipated real estate tax revenue. The balance at the end of 2005 is anticipated to be $919,836.

2004	Estimated Resources Available	$1,548,623
2004	Projected Expenditures	579,480
	Balance at end of 2004	**969,143**
2005	Revenues	626,500
2005	Total Estimated Resources Available	1,595,643
2005	Projected Expenditures	675,807
	Balance at end of 2005	**$919,836**

Available for Contingencies and Unanticipated Project Expenses or
Project Funding Opportunities (2005 Year-end Balance/2005 Expenditures) 136.11%

Public Works Trust Construction Fund
Revenues and Expenditures
From Inception to December 31, 2003

	1986	1987	1988	1989	1990
Revenues(1986 to 2003):					
Local Real Estate Excise Tax	$184,715	$198,661	$174,788	$168,211	$212,521
Interest From Investments	5,672	13,672	3,335	15,198	62,477
Gain From Investments	0	0	0	0	0
Reimbursement-County P1783-City Hall Remodel	0	0	0	0	0
Reimbursement-P1473-8th & A Street Parking Lot	0	0	0	0	0
Residual Equity Transfer(Water/Wastewater)	0	0	0	0	0
Residual Equity Transfer P1455	0	0	0	0	0
Residual Equity Transfer P1473	0	0	0	0	0
Operating Transfer(Street)	0	0	0	0	0
Operating Transfer(Irrigation)	0	0	0	0	0
Public Works Trust Loan	108,000	700,090	72,000	177,101	674,404
Operating Transfer(Arterial Street)	0	0	0	199,284	147,251
Operating Transfer(P1473)	0	0	0	0	0
Department of Transportation P1547	0	0	0	0	0
DOT Grant-Project 1493	0	0	0	0	0
Total Revenues	**$298,387**	**$912,423**	**$250,123**	**$559,794**	**$1,096,653**
Expenditures(1986 to 2003):					
Debt Service(P0653-Tieton Dr mat date-2006)	$1,818	$15,054	$56,399	$47,558	$66,316
Debt Service(P1133-Nob Hill Over Pass mat date-2007)	0	0	2,371	11,205	13,063
Debt Service(P1355-Fruitvale Cnl Wasteway mat date-2009)	0	0	0	0	3,745
Debt Service(P1367-Resignalization mat date-2009)	0	0	0	0	13,980
Debt Service(P1455-Fruitvale Cnl Phase II mat date-2011)	0	0	0	0	0
Oper Transfer-Gen Fd(Sun Dome Cnty Bnd mat date 2007-09)	0	0	0	0	40,000
Oper Transfer-Debt Serv Fd(1998 Street Bond mat date 2008)	0	0	0	0	0
Proj#0653 - Tieton Paving 10th to 65th	0	985,698	0	0	0
Proj#1133 - N H RR Overpass Rehab 1/2-Faus	0	200,278	2,455	0	0
Proj#1354 - Resignalizing & Lighting Imp	0	0	0	8,733	131,799
Proj#1355 - Fruitvale Canal Wasteway	0	0	0	3,485	131,723
Proj#1360 - Tieton Dr. 5th to 16th	0	0	0		13,900
Proj#1364 - Resignal 56th & Summitview Inter Pwt	0	0	0	1,666	4,556
Proj#1365 - Resignal 3rd Ave & Mead Inter Pwt	0	0	0	418	29,802
Proj#1366 - Resignal S. 6th & Yakima Ave Int Pwt	0	0	0	170	9,807
Proj#1367 - Resignal 32nd & Tieton Inter Pwt	0	0	0	3,976	4,952
Proj#1368 - Resignal 32nd & Summitview Inter Pwt	0	0	0	1,568	5,255
Proj#1369 - Increase Lighting Various Lo Pwt	0	0	0	381	914
Proj#1370 - Yakima Ave I-82 Interchange Study	0	0	0	3,750	0
Proj#1371 - I-82 Corridor Study	0	0	0	0	7,176
Proj#1386 - City Hall Water System Replacement	0	0	0	11,800	0
Proj#1414 - Hpr Study WA Ave & S Union Gap	0	0	0	0	1,562
Proj#1427 - SR24 I82-Moxee Vicinity Study	0	0	0	0	500
Proj#1434 - Linc B & Pierce Couplet Reeval	0	0	0	0	2,579
Proj#1454 - Rainier Place Reconstr.	0	0	0	0	45
Proj#1455 - Fruitvale Canal - Phase II	0	0	0	0	0
Proj#1460 - City's Share Airport Improvement	0	0	0	0	0
Proj#1471 - Miller Pool	0	0	0	0	0
Proj#1473 - 8th St. & A St. Parking Lot	0	0	0	0	0
Proj#1474 - 2nd St & B St Parking Lot	0	0	0	0	0
Proj#1547 - Chesterly Park & Ride Lot	0	0	0	0	0
Proj#1783 - 1996 City Hall Remodel	0	0	0	0	0
Proj#1815 - Repair City Hall Sidewalk	0	0	0	0	0
Proj#1893 - 2000 Street Overlay(opt trf)	0	0	0	0	0
Contingency	0	0	0	0	0
Total Expenditures	**$1,818**	**$1,201,030**	**$61,225**	**$94,710**	**$481,674**
Balance Available	**$296,569**	**($288,607)**	**$188,898**	**$465,084**	**$614,979**

Public Works Trust Construction Fund
Revenues and Expenditures
From Inception to December 31, 2003

	1991	1992	1993	1994	1995
Revenues(1986 to 2003):					
Local Real Estate Excise Tax	$218,234	$228,008	$274,065	$341,559	$262,507
Interest From Investments	42,219	38,270	21,785	19,517	14,608
Gain From Investments	198	0	0	1,055	0
Reimbursement-County P1783-City Hall Remodel	0	0	0	0	0
Reimbursement-P1473-8th & A Street Parking Lot	0	0	13,000	0	0
Residual Equity Transfer(Water/Wastewater)	0	24,375	24,375	24,375	24,375
Residual Equity Transfer P1455	0	132,000	0	0	0
Residual Equity Transfer P1473	0	50,000	0	0	0
Operating Transfer(Street)	0	16,875	16,875	16,875	16,875
Operating Transfer(Irrigation)	0	33,750	33,750	33,750	33,750
Public Works Trust Loan	660,094	891,000	945	191,250	74,717
Operating Transfer(Arterial Street)	26,989	0	0	0	0
Operating Transfer(P1473)	0	45,892	0	0	0
Department of Transportation P1547	0	30,000	0	0	0
DOT Grant-Project 1493	0	0	0	0	0
Total Revenues	**$947,734**	**$1,490,170**	**$384,795**	**$628,381**	**$426,832**
Expenditures(1986 to 2003):					
Debt Service(P0653-Tieton Dr mat date-2006)	$55,516	$54,379	$53,242	$52,105	$50,968
Debt Service(P1133-Nob Hill Over Pass mat date-2007)	12,031	11,927	11,824	11,721	11,618
Debt Service(P1355-Fruitvale Cnl Wasteway mat date-2009)	0	0	9,534	9,342	9,151
Debt Service(P1367-Resignalization mat date-2009)	0	0	45,145	49,670	41,940
Debt Service(P1455-Fruitvale Cnl Phase II mat date-2011)	0	0	87,431	85,818	90,251
Oper Transfer-Gen Fd(Sun Dome Cnty Bnd mat date 2007-09)	40,000	40,000	40,000	40,000	40,000
Oper Transfer-Debt Serv Fd(1998 Street Bond mat date 2008)	0	0	0	0	0
Proj#0653 - Tieton Paving 10th to 65th	0	0	0	0	0
Proj#1133 - N H RR Overpass Rehab 1/2-Faus	0	0	0	0	0
Proj#1354 - Resignalizing & Lighting Imp	787	0	0	0	0
Proj#1355 - Fruitvale Canal Wasteway	10,182	9,725	0	0	0
Proj#1360 - Tieton Dr. 5th to 16th	348,460	308,430	445	0	30
Proj#1364 - Resignal 56th & Summitview Inter Pwt	113,406	920	11	0	0
Proj#1365 - Resignal 3rd Ave & Mead Inter Pwt	144,709	253	0	0	0
Proj#1366 - Resignal S. 6th & Yakima Ave Int Pwt	71,229	132	0	0	0
Proj#1367 - Resignal 32nd & Tieton Inter Pwt	92,884	107,084	358,329	52	0
Proj#1368 - Resignal 32nd & Summitview Inter Pwt	79,565	251	8	0	0
Proj#1369 - Increase Liting Various Lo Pwt	1,879	33,478	0	0	0
Proj#1370 - Yakima Ave I-82 Interchange Study	1,553	60	0	0	0
Proj#1371 - I-82 Corridor Study	1,416	3,000	0	0	0
Proj#1386 - City Hall Water System Replacement	0	0	0	25,736	278,446
Proj#1414 - Hpr Study WA Ave & S Union Gap	0	0	0	0	0
Proj#1427 - SR24 I82-Moxee Vicinity Study	0	0	0	0	0
Proj#1434 - Linc B & Pierce Couplet Reeval	17,157	515	0	0	0
Proj#1454 - Rainier Place Reconstr.	466	0	0	0	0
Proj#1455 - Fruitvale Canal - Phase II	10,023	421,705	550,604	316,930	0
Proj#1460 - City's Share Airport Improvement	30,000	30,000	30,000	30,000	30,000
Proj#1471 - Miller Pool	81,267	0	0	0	0
Proj#1473 - 8th St. & A St. Parking Lot	0	110,896	(818)	0	0
Proj#1474 - 2nd St & B St Parking Lot	120,641	57,169	0	0	0
Proj#1547 - Chesterly Park & Ride Lot	0	31,730	0	0	0
Proj#1783 - 1996 City Hall Remodel	0	0	0	0	0
Proj#1815 - Repair City Hall Sidewalk	0	0	0	0	0
Proj#1893 - 2000 Street Overlay(opt trf)	0	0	0	0	0
Contingency	0	0	0	0	0
Total Expenditures	**$1,233,171**	**$1,221,654**	**$1,185,755**	**$621,374**	**$552,404**
Balance Available	**($285,437)**	**$268,516**	**($800,960)**	**$7,007**	**($125,572**

Public Works Trust Construction Fund
Revenues and Expenditures
From Inception to December 31, 2003

	1996	1997	1998	1999	2000
Revenues(1986 to 2003):					
Local Real Estate Excise Tax	$269,135	$360,002	$388,527	$384,250	$376,088
Interest From Investments	14,423	8,137	8,508	6,020	5,896
Gain From Investments	0	0	0	0	0
Reimbursement-County P1783-City Hall Remodel	0	0	0	18,436	0
Reimbursement-P1473-8th & A Street Parking Lot	0	0	0	0	0
Residual Equity Transfer(Water/Wastewater)	24,375	24,375	24,375	24,375	24,375
Residual Equity Transfer P1455	0	0	0	0	0
Residual Equity Transfer P1473	0	0	0	0	0
Operating Transfer(Street)	16,875	16,875	16,875	16,875	16,875
Operating Transfer(Irrigation)	33,750	33,750	33,750	33,750	33,750
Public Works Trust Loan	0	0	0	0	0
Operating Transfer(Arterial Street)	0	0	0	0	0
Operating Transfer(P1473)	0	0	0	0	0
Department of Transportation P1547	0	0	0	0	0
DOT Grant-Project 1493	0	0	0	0	0
Total Revenues	**$358,558**	**$443,139**	**$472,035**	**$483,706**	**$456,984**
Expenditures(1986 to 2003):					
Debt Service(P0653-Tieton Dr mat date-2006)	$49,831	$48,695	$47,558	$46,421	$45,284
Debt Service(P1133-Nob Hill Over Pass mat date-2007)	11,514	11,411	11,308	11,205	11,101
Debt Service(P1355-Fruitvale Cnl Wasteway mat date-2009)	8,960	8,768	8,577	8,386	8,194
Debt Service(P1367-Resignalization mat date-2009)	47,841	47,419	46,998	46,576	46,155
Debt Service(P1455-Fruitvale Cnl Phase II mat date-2011)	88,880	87,060	85,240	83,420	81,600
Oper Transfer-Gen Fd(Sun Dome Cnty Bnd mat date 2007-09)	40,000	40,000	40,000	40,000	40,000
Oper Transfer-Debt Serv Fd(1998 Street Bond mat date 2008)	0	0	0	60,000	60,000
Proj#0653 - Tieton Paving 10th to 65th	0	0	0	0	0
Proj#1133 - N H RR Overpass Rehab 1/2-Faus	0	0	0	0	0
Proj#1354 - Resignalizing & Lighting Imp	0	0	0	0	0
Proj#1355 - Fruitvale Canal Wasteway	0	0	0	0	0
Proj#1360 - Tieton Dr. 5th to 16th	0	0	0	0	0
Proj#1364 - Resignal 56th & Summitview Inter Pwt	0	0	0	0	0
Proj#1365 - Resignal 3rd Ave & Mead Inter Pwt	0	0	0	0	0
Proj#1366 - Resignal S. 6th & Yakima Ave Int Pwt	0	0	0	0	0
Proj#1367 - Resignal 32nd & Tieton Inter Pwt	0	0	0	0	0
Proj#1368 - Resignal 32nd & Summitview Inter Pwt	0	0	0	0	0
Proj#1369 - Increase Liting Various Lo Pwt	0	0	0	0	0
Proj#1370 - Yakima Ave I-82 Interchange Study	0	0	0	0	0
Proj#1371 - I-82 Corridor Study	0	0	0	0	0
Proj#1386 - City Hall Water System Replacement	49,091	0	0	0	0
Proj#1414 - Hpr Study WA Ave & S Union Gap	0	0	0	0	0
Proj#1427 - SR24 I82-Moxee Vicinity Study	0	0	0	0	0
Proj#1434 - Linc B & Pierce Couplet Reeval	0	0	0	0	0
Proj#1454 - Rainier Place Reconstr.	0	0	0	0	0
Proj#1455 - Fruitvale Canal - Phase II	0	0	0	0	0
Proj#1460 - City's Share Airport Improvement	25,000	3,750	0	0	0
Proj#1471 - Miller Pool	0	0	0	0	0
Proj#1473 - 8th St. & A St. Parking Lot	0	0	0	0	0
Proj#1474 - 2nd St & B St Parking Lot	0	0	0	0	0
Proj#1547 - Chesterly Park & Ride Lot	0	0	0	0	0
Proj#1783 - 1996 City Hall Remodel	36,282	27,939	523,398	161,164	242,816
Proj#1815 - Repair City Hall Sidewalk	0	4,118	1,493	2,361	0
Proj#1893 - 2000 Street Overlay(opt trf)	0	0	0	0	0
Contingency	0	0	0	0	0
Total Expenditures	**$357,399**	**$279,160**	**$764,572**	**$459,533**	**$535,150**
Balance Available	**$1,159**	**$163,979**	**($292,537)**	**$24,173**	**($78,166)**

Public Works Trust Construction Fund
Revenues and Expenditures
From Inception to December 31, 2003

	2001	2002	2003	Total
Revenues(1986 to 2003):				
Local Real Estate Excise Tax	$366,996	$472,809	$645,073	**$5,526,149**
Interest From Investments	2,620	1,510	990	**284,857**
Gain From Investments	0	0	0	**1,253**
Reimbursement-County P1783-City Hall Remodel	0	0	0	**18,436**
Reimbursement-P1473-8th & A Street Parking Lot	0	0	0	**13,000**
Residual Equity Transfer(Water/Wastewater)	24,375	24,375	24,375	**292,500**
Residual Equity Transfer P1455	0	0	0	**132,000**
Residual Equity Transfer P1473	0	0	0	**50,000**
Operating Transfer(Street)	16,875	0	0	**168,750**
Operating Transfer(Irrigation)	33,750	16,875	16,875	**371,250**
Public Works Trust Loan	0	33,750	33,750	**3,617,1010**
Operating Transfer(Arterial Street)	0	0	0	**373,524**
Operating Transfer(P1473)	0	0	0	**45,892**
Department of Transportation P1547	0	0	0	**30,000**
DOT Grant-Project 1493	0	0	0	**0**
Total Revenues	**$444,616**	**$549,319**	**$721,063**	**$10,924,712**
Expenditures(1986 to 2003):				
Debt Service(P0653-Tieton Dr mat date-2006)	$44,147	$43,010	$41,874	**$820,175**
Debt Service(P1133-Nob Hill Over Pass mat date-2007)	10,998	10,895	10,792	**174,984**
Debt Service(P1355-Fruitvale Cnl Wasteway mat date-2009)	8,003	7,812	7,620	**98,092**
Debt Service(P1367-Resignalization mat date-2009)	45,733	45,312	44,890	**521,659**
Debt Service(P1455-Fruitvale Cnl Phase II mat date-2011)	79,780	77,959	76,139	**923,578**
Oper Transfer-Gen Fd(Sun Dome Cnty Bnd mat date 2007-09)	40,000	40,000	40,000	**560,000**
Oper Transfer-Debt Serv Fd(1998 Street Bond mat date 2008)	60,000	60,000	60,000	**300,000**
Proj#0653 - Tieton Paving 10th to 65th	0	0	0	**985,698**
Proj#1133 - N H RR Overpass Rehab 1/2-Faus	0	0	0	**202,733**
Proj#1354 - Resignalizing & Lighting Imp	0	0	0	**141,319**
Proj#1355 - Fruitvale Canal Wasteway	0	0	0	**155,115**
Proj#1360 - Tieton Dr. 5th to 16th	0	0	0	**671,265**
Proj#1364 - Resignal 56th & Summitview Inter Pwt	0	0	0	**120,559**
Proj#1365 - Resignal 3rd Ave & Mead Inter Pwt	0	0	0	**175,182**
Proj#1366 - Resignal S. 6th & Yakima Ave Int Pwt	0	0	0	**81,338**
Proj#1367 - Resignal 32nd & Tieton Inter Pwt	0	0	0	**567,277**
Proj#1368 - Resignal 32nd & Summitview Inter Pwt	0	0	0	**86,647**
Proj#1369 - Increase Liting Various Lo Pwt	0	0	0	**36,652**
Proj#1370 - Yakima Ave I-82 Interchange Study	0	0	0	**5,363**
Proj#1371 - I-82 Corridor Study	0	0	0	**11,592**
Proj#1386 - City Hall Water System Replacement	0	0	0	**365,073**
Proj#1414 - Hpr Study WA Ave & S Union Gap	0	0	0	**1,562**
Proj#1427 - SR24 I82-Moxee Vicinity Study	0	0	0	**500**
Proj#1434 - Linc B & Pierce Couplet Reeval	0	0	0	**20,251**
Proj#1454 - Rainier Place Reconstr.	0	0	0	**511**
Proj#1455 - Fruitvale Canal - Phase II	0	0	0	**1,299,262**
Proj#1460 - City's Share Airport Improvement	0	0	0	**178,750**
Proj#1471 - Miller Pool	0	0	0	**81,267**
Proj#1473 - 8th St. & A St. Parking Lot	0	0	0	**110,078**
Proj#1474 - 2nd St & B St Parking Lot	0	0	0	**177,810**
Proj#1547 - Chesterly Park & Ride Lot	0	0	0	**31,730**
Proj#1783 - 1996 City Hall Remodel	85,077	34,521	28,928	**1,140,125**
Proj#1815 - Repair City Hall Sidewalk	0	0	0	**7,972**
Proj#1893 - 2000 Street Overlay(opt trf)	0	0	0	**0**
Contingency	0	0	0	**0**
Total Expenditures	**$373,738**	**$319,509**	**$310,243**	**$10,054,119**
Balance Available	**$70,878**	**$229,810**	**$410,820**	**$870,593**

DEPT 342 PUBLIC WKS TRUST CONST

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
528 CAPITAL IMPROVEMENTS	$210,244	$599,480	$323,815	54.0	$479,480	$575,807	96.1	120.1
645 INTERFUND DISTRIBUTION	100,000	100,000	100,000	100.0	100,000	100,000	100.0	100.0
TOTAL EXPENDITURES	310,244	699,480	423,815	60.6	579,480	675,807	96.6	116.6
REV SUMMARY BY SERVICE UNIT								
348 CAPITAL IMPROVEMENT	645,074	450,000	453,137	100.7	600,000	550,000	122.2	91.7
645 INTERFUND DISTRIBUTION	75,000	75,000	75,000	100.0	75,000	75,000	100.0	100.0
699 GENERAL REVENUES	990	635,481	3,053	0.5	873,623	970,643	152.7	111.1
TOTAL REVENUES	$721,063	$1,160,481	$531,191	45.8	$1,548,623	$1,595,643	137.5	103.0
SERVICE UNIT 348 CAPITAL IMPR								
310 TAXES	$645,074	$450,000	$453,137	100.7	$600,000	$550,000	122.2	91.7
TOTAL REVENUES - SRV UNT 348	$645,074	$450,000	$453,137	100.7	$600,000	$550,000	122.2	91.7
SERVICE UNIT 528 CAPITAL IMPR								
EXPENSE								
600 CAPITAL OUTLAYS								
620 BUILDINGS	$28,928	$420,000	$155,366	37.0	$300,000	$400,000	95.2	133.3
700 DEBT SERVICE - PRINCIPAL								
780 INTERGOVERNMENTAL LOANS	157,418	157,418	157,418	100.0	157,418	157,418	100.0	100.0
800 DEBT SERVICE - INTEREST								
830 DEBT SVC-EXT LTD INTEREST	23,897	22,062	11,031	50.0	22,062	18,389	83.4	83.4
TOTAL EXPENDITURES-SRV UNT 528	$210,244	$599,480	$323,815	54.0	$479,480	$575,807	96.1	120.1
SERVICE UNIT 645 INTERFUND DISTRIB								
EXPENSE								
500 INTERGOVERNMENTAL SERVICES								
550 INTERFUND SUBSIDIES	$100,000	$100,000	$100,000	100.0	$100,000	$100,000	100.0	100.0
TOTAL EXPENDITURES-SRV UNT 645	$100,000	$100,000	$100,000	100.0	$100,000	$100,000	100.0	100.0
380 NON REVENUES	$24,375	$24,375	$24,375	100.0	$24,375	$24,375	100.0	100.0
390 OTHER FINANCING SRCS	50,625	50,625	50,625	100.0	50,625	50,625	100.0	100.0
TOTAL REVENUES - SRV UNT 645	$75,000	$75,000	$75,000	100.0	$75,000	$75,000	100.0	100.0
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$633,981	$0	0.0	$870,623	$969,143	152.9	111.3
360 MISCELLANEOUS REVENUES	990	1,500	3,053	203.6	3,000	1,500	100.0	50.0
TOTAL REVENUES - SRV UNIT 699	$990	$635,481	$3,053	0.5	$873,623	$970,643	152.7	111.1

CITY OF YAKIMA
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Community and Economic Development **DIRECTOR: Bill Cook**

DIVISION: REET 2 – Capital Fund -- 343 **MANAGER: K. Wendell Adams**

DEFINITION -- The Real Estate Excise Tax (2) Account 343 is used to track capital improvement projects funded with the second 1/4% Real Estate Transfer Tax moneys the City receives.

City Council enacted this tax as described in the Revised Code of Washington (RCW) to be used for capital improvement projects.

Additional revenue is placed into this fund from grants or loans. The amount and time of receipt is dependent on project approval and construction progress of each individual project. The timing is not usually coincidental with year-end, and receives approval from City Council annually for designated projects.

The proposed projects for 2005 are:

Year	Project	Amount
2005	Gravel Street Bituminous Treatment	$235,000
2005	Match Funding for Nob Hill (2012)	150,000
2005	Operating Supplies	150,000
	Total	$535,000

DEPT 343 REET 2 CAPITAL FUND

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
348 CAPITAL IMPROVEMENT	$0	$350,000	$0	0.0	$350,000	$535,000	152.9	152.9
REV SUMMARY BY SERVICE UNIT								
348 CAPITAL IMPROVEMENT	0	450,000	453,137	100.7	600,000	550,000	122.2	91.7
699 GENERAL REVENUES	0	0	0	0.0	0	250,000	0.0	0.0
TOTAL REVENUES	$0	$450,000	$453,137	100.7	$600,000	$800,000	177.8	133.3

DEPT 343 REET 2 CAPITAL FUND

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 348 CAPITAL IMPR								
EXPENSE								
300 SUPPLIES								
310 OFFICE & OPERATING SUP	$0	$0	$0	0.0	$200,000	$235,000	0.0	117.5
400 OTHER SERVICES AND CHARGES								
490 MISCELLANEOUS	0	0	0	0.0	0	150,000	0.0	0.0
600 CAPITAL OUTLAYS								
650 CONSTRUCTION PROJECTS	0	350,000	0	0.0	150,000	150,000	42.9	100.0
TOTAL EXPENDITURES-SRV UNT 348	$0	$350,000	$0	0.0	$350,000	$$535,000	152.9	152.9
310 TAXES	$0	$450,000	$453,137	100.7	$600,000	$550,000	122.2	91.7
TOTAL REVENUES - SRV UNT 348	$0	$450,000	$453,137	100.7	$600,000	$550,000	122.2	91.7
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$0	$0	0.0	$0	$250,000	0.0	0.0
TOTAL REVENUES - SRV UNIT 699	$0	$0	$0	0.0	$0	$250,000	0.0	0.0

CITY OF YAKIMA
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Community and Economic Development **DIRECTOR: Bill Cook**

DIVISION: LID Construction Control Fund -- 345 **MANAGER: K. Wendell Adams**

DEFINITION – This fund is used to account for the resources and costs associated with Local Improvement District (LID) projects. Expenses for these projects are incurred and paid for through up-front interest bearing warrants redeemable when the projects are completed from individual pay-off's in full or from the proceeds of bond sales for that portion of the project or projects to be financed over several years. This fund does not maintain a reserve balance, as it is only used to account for the cost of LID projects which are reimbursed in full upon completion.

The following table lists the LID's in process at the time of the 2005 budget development:

LID	Project Description	2004 Projected Year-end	2005 Proposed Budget	Project Total
LID 1056	S 7th, 8th, 9th Avenue Sewer	$62,000	$310,574	$372,574
LID 1057	84th/Hawthorne Sewer	102,600	513,000	615,600
LID 1058	94th & W Yakima Sewer	58,000	292,000	350,000
LID 1059	Englewood Terrace Sewer	50,000	250,000	300,000
		$272,600	**$1,365,574**	**$1,638,174**

DEPT 345 LID CONST CONTROL FUND

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
218 CAPITAL IMPROVEMENT	$0	$0	$8,518	0.0	$272,600	$1,365,574	0.1	500.9
341 POTABLE WATER SUPPLY	0	350,000	0	0.0	0	0	0.0	0.0
TOTAL EXPENDITURES	0	350,000	8,518	2.4	272,600	1,365,574	390.2	500.9
REV SUMMARY BY SERVICE UNIT								
699 GENERAL REVENUES	$0	$350,000	$0	0.0	$272,600	$1,365,574	390.2	500.9
SERVICE UNIT 218 CAPITAL IMPR								
EXPENSE								
600 CAPITAL OUTLAYS								
650 CONSTRUCTION PROJECTS	$0	$0	$8,518	0.0	$272,600	$1,365,574	0.1	500.9
TOTAL EXPENDITURES-SRV UNT 218	0	0	8,518	0.0	272,600	1,365,574	0.1	500.9
SERVICE UNIT 341 POT WATER SUPPLY								
EXPENSE								
600 CAPITAL OUTLAYS								
650 CONSTRUCTION PROJECTS	0	350,000	0	0.0	0	0	0.0	0.0
TOTAL EXPENDITURES-SRV UNT 341	0	350,000	0	0.0	0	0	0.0	0.0
SERVICE UNIT 699 GEN REVENUES								
390 OTHER FINANCING SRCS	0	350,000	0	0.0	272,600	1,365,574	390.2	500.9
TOTAL REVENUES - SRV UNIT 699	0	350,000	0	0.0	272,600	1,365,574	390.2	500.9

CITY OF YAKIMA
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Community and Economic Development — **DIRECTOR: Bill Cook**

DIVISION: Cumulative Reserve for Capital Improvements -- 392 — **MANAGER: K. Wendell Adams**

DEFINITION -- The Cumulative Reserve for Capital Improvements accounts for various capital improvement projects which the City Council may deem appropriate. In previous years the Diversion Dam Project, Street Bond Issue Projects, and the 1st Avenue Project have been accounted for in total or in part in this fund.

In 2005 the major project scheduled and budgeted in this fund is: $4,250,000 Railroad Grade separations.

Railroad Grade Separation is 86.5% funded by Federal Grant with matching grant funds coming from TIB, HUD, and Freight Mobility Funds.

DEPT 392 CUM RES FOR CAPITAL IMP

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
528 CAPITAL IMPROVEMENTS	$1,710,228	$5,040,000	$406,855	8.1	$892,000	$4,250,000	84.3	476.5
REV SUMMARY BY SERVICE UNIT								
528 CAPITAL IMPROVEMENTS	1,528,476	4,747,000	157,960	3.3	623,650	4,255,250	89.6	682.3
645 INTERFUND DISTRIBUTION	100,000	115,000	0	0.0	115,000	0	0.0	0.0
699 GENERAL REVENUES	0	352,410	0	0.0	153,958	708	0.2	0.5
TOTAL REVENUES	$1,628,476	$5,214,410	$157,960	3.0	$892,608	$4,255,958	81.6	476.8
SERVICE UNIT 528 CAPITAL IMPR EXPENSE								
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	$145,350	$1,050,000	$225,704	21.5	$300,000	$750,000	71.4	250.0
500 INTERGOVERNMENTAL SERVICES								
520 OTHER GOVT AGENCIES	1,406,182	0	0	0.0	0	0	0.0	0.0
600 CAPITAL OUTLAYS								
610 LAND	0	3,500,000	0	0.0	0	3,500,000	100.0	0.4
650 CONSTRUCTION PROJECTS	158,696	490,000	181,151	37.0	592,000	0	0.0	0.0
TOTAL	158,696	3,990,000	181,151	4.5	592,000	3,500,000	87.7	591.2
TOTAL EXPENDITURES-SRV UNT 528	$1,710,228	$5,040,000	$406,855	8.1	$892,000	$4,250,000	84.3	476.5
330 INTERGOVERNMENTAL REV	$121,794	$4,747,000	$157,960	3.3	$623,650	$4,255,250	89.6	682.3
390 OTHER FINANCING SRCS	1,406,682	0	0	0.0	0	0	0.0	0.0
TOTAL REVENUES - SRV UNT 528	$1,528,476	$4,747,000	$157,960	3.3	$623,650	$4,255,250	89.6	682.3
SERVICE UNIT 645 INTERFUND DISTRIB								
390 OTHER FINANCING SRCS	$100,000	$115,000	$0	0.0	$115,000	$0	0.0	0.0
TOTAL REVENUES - SRV UNT 645	$100,000	$115,000	$0	0.0	$115,000	$0	0.0	0.0
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$352,310	$0	0.0	$153,958	$608	0.2	0.4
360 MISCELLANEOUS REVENUES	0	100	0	0.0	0	100	100.0	0.0
TOTAL REVENUES - SRV UNIT 699	$0	$352,410	$0	0.0	$153,958	$708	0.2	0.5

CITY OF YAKIMA
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Community and Economic Development

DIRECTOR: Bill Cook

DIVISION: Stormwater Operation and Maintenance - 441

MANAGER: K. Wendell Adams

SURFACE WATER ENGINEER: Brett Sheffield

DEFINITION – This stormwater budget nested inside the City's Engineering Division is initiated in response to federal and state mandates that require the city to actively implement stormwater management to comply with an imminent National Pollutant Discharge Elimination System (NPDES) Phase II permit. The City submitted its required Notice of Intent (NOI) to apply for the permit prior to the March 10, 2003 deadline. The City anticipates having to apply for and receive its permit in the fall of 2005.

Fund 441 is responsible for creating a stormwater management plan to ensure that the City will be in compliance with its NPDES Phase II permit. It is also responsible for financing the operation and maintenance of the existing stormwater system within the City.

The NPDES Phase II permit will give the City five years to reach a fully implemented stormwater management program. Therefore, the revenue will begin low in the first year, and has identified planned increases every year for the first five years as more activities and elements of the program are implemented. However, after the first three years, City Council will evaluate rates, revenue, and program progress before approving Year 4 and 5 rates.

STAFFING – Currently the stormwater division consist of only one employee, the Surface Water Engineer. A policy issue has been submitted that would add 1.25 Utility Specialists to this division during 2005. The utility specialists will help to inventory the existing stormwater system, and respond to public inquiries about the stormwater management program. Table 1 shows the staffing levels for the stormwater program the last two years and the proposed staffing level for 2005.

EXPENSES – Figure 1 shows the stormwater operating budget for 2005.

Table 1: Staffing Levels

AUTHORIZED PERSONNEL	2003 Actual	2004 Amended Budget	2005 Proposed Budget
11106 Surface Water Engineer	1	1	1
4115 Eng. Utility Specialist	0	0	1.25 (1)
Total Personnel	1	1	2.25

(1) See budgeted policy issue

The service units in this division are:

- Service Unit 213 – Storm Drainage Expenses ($366,302)
- Service Unit 218 – Capital Improvement Expense ($450,000)
- Service Unit 641 – Insurance and Bond Expense ($22,000)
- Service Unit 645 – Interfund Distribution Expense ($104,500)
- Service Unit 646 – Interfund Payments Expense ($40,276)

REVENUE – Revenue for the stormwater management program will come from the Stormwater Utility, and an interfund loan of $100,000 that will be paid back later in the year. There are approximately 49,000 billable units within the City of Yakima that will provide about $882,000 at a rate of $18 per unit. Approximately 66% of this revenue will be used for this fund and 34% is for Stormwater Capital Fund. As the stormwater program grows, the per unit rate will increase, and additional revenue may come from:

- Potential stormwater permit and inspection fees.
- Revenue bonds.
- Other funds or income obtained from federal, state, local, or private grants.

Service Unit 213 – Drainage Expense

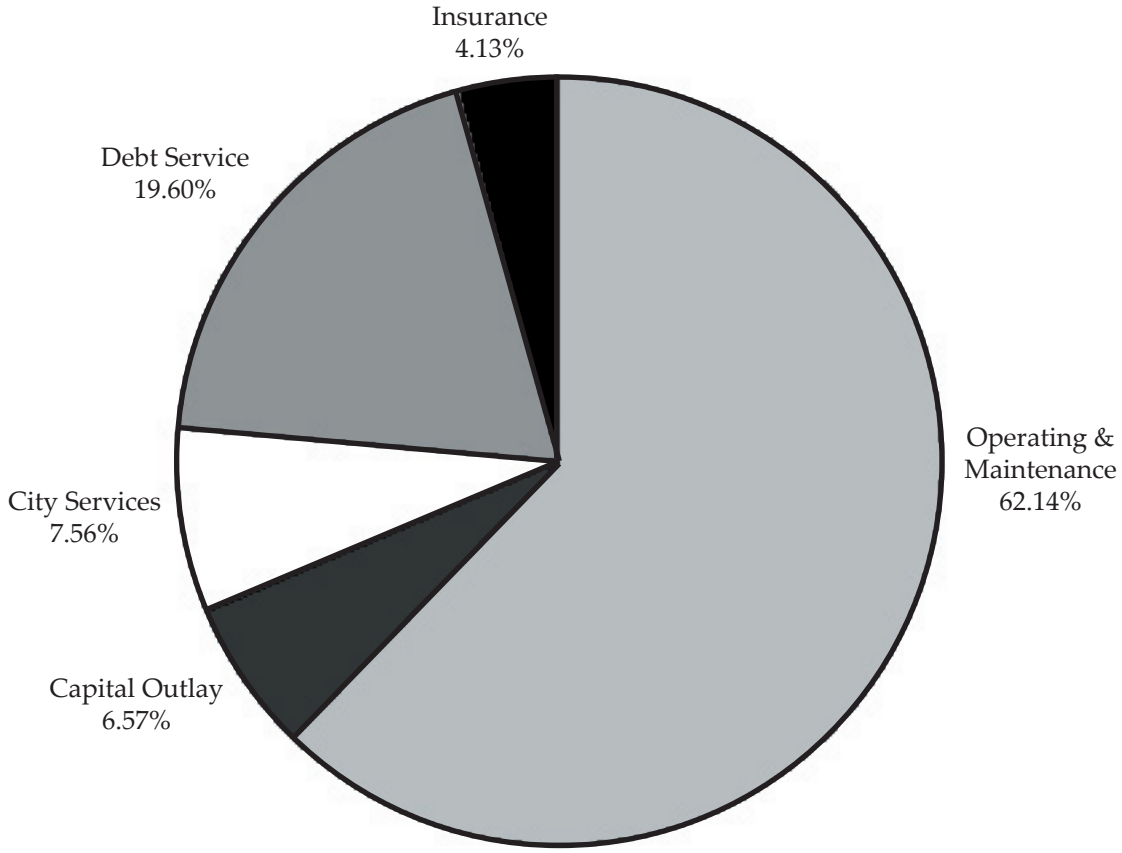
Account 110: Salaries and Wages – The budget for 2005 is $117,706. This includes one Surface Water Engineer and 1.25 Utility Specialists.

Account 200: Personnel Benefits – The budget for 2005 is $41,096.

Account 310: Office and Operating Supplies – The budget for 2005 is $10,000. This account provides for the purchase of office supplies, including a computer for the Utility Specialist.

Account 410: Professional Services – The budget for 2005 is $115,500. The services that this account provides for are: legal services-$50,000; inter-local agreement with the county for the county to bill and collect the stormwater fees-$31,000; and an inter-local agreement with the county for them to perform the required Public Education-$34,500.

2005 Stormwater Operating Budget
$533,078 – Total Expenditure Budget



Description	Amount	Percentage
Operating and Maintenance	$331,302	62.14%
Capital Outlay	35,000	6.57%
City Services	40,276	7.56%
Debt Service	104,500	19.60%
Insurance	22,000	4.13%
Total:	$533,078	100.00%

Figure 1: 2005 Stormwater Operating Budget

Account 490: Miscellaneous – The budget for 2005 is $5,000.

Account 4D0: NPDES Permit Fee – The budget for 2005 is $30,000. Although it is not yet known exactly how much the permit fee will be, Ecology staff has said that it will be no more than this figure.

Account 530: State/County Taxes and Assessment – The budget for 2005 is $12,000. This utility will be assessed a State B&O Tax.

Account 640: Machinery and Equipment – The budget for 2005 is $35,000. This account provides for the purchase of stormwater monitoring and testing equipment.

Service Unit 641 – Insurance and Bond Service

Account 960: Interfund Insurance Services – The budget for 2005 is $22,000.

Service Unit 645 – Interfund Distribution Expense

Account 790: Debt Service – LID Assessment Principal – The budget for 2005 is $100,000. This account provides for the repayment of a short-term interfund loan that will finance the stormwater program until revenue begins to arrive after March 2005.

Account 820: Debt Service – Interest – Interfund Debt – The budget for 2005 is $4,500.

Service Unit 646 – Interfund Payments Expense

Account 990: Interfund Administrative Charge – The budget for 2005 is $40,276. These charges are for services rendered by City administration on behalf of the stormwater management program.

DEPT 441 STORMWATER

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
213 DRAINAGE	$0	$0	$0	0.0	$0	$366,302	0.0	0.0
641 INSURANCE AND BONDS	0	0	0	0.0	0	22,000	0.0	0.0
645 INTERFUND DISTRIBUTION	0	0	0	0.0	0	104,500	0.0	0.0
646 INTERFUND PAYMENTS	0	0	0	0.0	0	40,276	0.0	0.0
TOTAL EXPENDITURES	0	0	0	0.0	0	533,078	0.1	0.1
REV SUMMARY BY SERVICE UNIT								
213 DRAINAGE	$0	$0	$0	0.0	$0	$683,000	0.1	0.1

DEPT 441 STORMWATER

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 213 DRAINAGE								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$0	$0	$0	0.0	$0	$117,706	0.0	0.0
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	0	0	0	0.0	0	41,096	0.0	0.0
300 SUPPLIES								
310 OFFICE & OPERATING SUP	0	0	0	0.0	0	10,000	0.0	0.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	0	0	0	0.0	0	115,500	0.0	0.0
490 MISCELLANEOUS	0	0	0	0.0	0	5,000	0.0	0.0
4D0 DOE W/W DISCHARGE PERMIT FEE	0	0	0	0.0	0	30,000	0.0	0.0
TOTAL	0	0	0	0.0	0	150,500	0.0	0.0
500 INTERGOVERNMENTAL SERVICES								
530 STATE/COUNTY TAXES & ASSESS	0	0	0	0.0	0	12,000	0.0	0.0
600 CAPITAL OUTLAYS								
640 MACHINERY AND EQUIPMENT	0	0	0	0.0	0	35,000	0.0	0.0
TOTAL EXPENDITURES-SRV UNT 213	$0	$0	$0	0.0	$0	$366,302	0.0	0.0
340 CHARGES FOR SERVICES	0	0	0	0.0	0	583,000	0.1	0.1
380 NON REVENUES	0	0	0	0.0	0	100,000	0.0	0.0
TOTAL REVENUES - SRV UNT 213	$0	$0	$0	0.0	$0	$683,000	0.1	0.1
SERVICE UNIT 641 INS & BONDS								
EXPENSE								
900 INTERFUND PAYMENT FOR SERVICES								
960 INTERFUND INSURANCE SVCS	$0	$0	$0	0.0	$0	$22,000	0.0	0.0
TOTAL EXPENDITURES - S U 641	$0	$0	$0	0.0	$0	$22,000	0.0	0.0
SERVICE UNIT 645 INTERFUND DISTRIB								
EXPENSE								
700 DEBT SERVICE - PRINCIPAL								
790 DEBT SERV-LID ASSESSMT-PRINCIP	$0	$0	$0	0.0	$0	$100,000	0.0	0.0
800 DEBT SERVICE - INTEREST								
820 DEBT SVC-INT-INTERFUND DEBT	0	0	0	0.0	0	4,500	0.0	0.0
TOTAL EXPENDITURES-SRV UNT 645	$0	$0	$0	0.0	$0	$104,500	0.0	0.0
SERVICE UNIT 646 INTERFUND PYMTS								
EXPENSE								
900 INTERFUND PAYMENT FOR SERVICES								
990 INTERFUND-ADMIN CHARGE	$0	$0	$0	0.0	$0	$40,276	0.0	0.0
TOTAL EXPENDITURES-SRV UNT 646	$0	$0	$0	0.0	$0	$40,276	0.0	0.0

CITY OF YAKIMA
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Community and Economic Development

DIRECTOR: Bill Cook

DIVISION: Stormwater Capital - 442

MANAGER: K. Wendell Adams

SURFACE WATER ENGINEER: Brett Sheffield

DEFINITION – This fund is used for expenditures that are required for the purpose of capital improvements to the stormwater system within the City.

Stormwater Capital Improvement – 442
Currently there is no balance in this fund. It is estimated that $450,000 will be placed in this fund during 2005 to construct capital improvements and build up a reserve fund for future projects.

Account 410 Professional Services – The budget for 2005 is $150,000. This account provides funds to repair a limited number of known flooding problems that occur after rainstorms at certain intersections.

Revenue

Account 340 Charges for Services – The budget for 2005 is $300,000. This account is a reserve fund to finance future capital improvement projects.

DEPT 442 STORMWATER CAPITAL

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 218 CAPITAL IMPR								
EXPENSE								
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	$0	$0	$0	0.0	$0	$150,000	0.0	0.0
TOTAL EXPENDITURES-SRV UNT 218	0	0	0	0.0	0	150,000	0.0	0.0
340 CHARGES FOR SERVICES	0	0	0	0.0	0	300,000	0.0	0.0
TOTAL REVENUES - SRV UNT 218	$0	$0	$0	0.0	$0	$300,000	0.0	0.0

CITY OF YAKIMA
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Community and Economic Development — **DIRECTOR: Bill Cook**

DIVISION: Commute Trip Reduction/ Growth Management -- 140 — **MANAGER: Doug Maples, CBO**

DEFINITION – This fund was historically used to account for state Commute Trip Reduction (CTR) grants. In 2002, the CTR funding was transferred to the Yakima Valley Conference of Governments (COG), and all of the reserve balance of CTR funds was spent on the Park and Ride next to the Gateway Center. We don't anticipate future CTR funding to come through the City.

This fund was also historically used for costs relating to compliance with the Growth Management Act. The City was the recipient of a grant to update the metropolitan transportation model. The 2005 budget includes the balance of this project, or $32,576, funded by the state grant of $28,247 and a beginning fund balance which will be used for local match of $4,329. If Growth Management grants are available in the future, this fund would be used to account for those projects.

DEPT 140 COMMUTE TRIP RED FUND

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
314 INTERAGENCY PLANNING	$38,734	$32,656	$0	0.0	$0	$32,576	99.8	0.0
REV SUMMARY BY SERVICE UNIT								
310 COMPREHENSIVE PLANNING	25,000	0	0	0.0	0	0	0.0	0.0
314 INTERAGENCY PLANNING	6,674	0	0	0.0	0	28,247	0.0	0.0
699 GENERAL REVENUES	5,262	0	0	0.0	4,329	4,329	0.0	100.0
TOTAL REVENUES	$36,936	$0	$0	0.0	$4,329	$32,576	0.0	752.5
SERVICE UNIT 310 COMP PLANNING								
330 INTERGOVERNMENTAL REV	$25,000	$0	$0	0.0	$0	$0	0.0	0.0
TOTAL REVENUES - SRV UNT 310	$25,000	$0	$0	0.0	$0	$0	0.0	0.0
SERVICE UNIT 314 INTERAGENCY PLAN EXPENSE								
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	$38,734	$32,656	$0	0.0	$0	$32,576	99.8	0.0
TOTAL EXPENDITURES-SRV UNT 314	$38,734	$32,656	$0	0.0	$0	$32,576	99.8	0.0
330 INTERGOVERNMENTAL REV	$6,674	$0	$0	0.0	$0	$28,247	0.0	0.0
TOTAL REVENUES - SRV UNT 314	$6,674	$0	$0	0.0	$0	28,247	0.0	0.0
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$$0	$0	$0	0.0	4,329	$4,329	0.0	100.0
360 MISCELLANEOUS REVENUES	5,262	0	0	0.0	0	0	0.0	0.0
TOTAL REVENUES - SRV UNIT 699	$5,262	$0	$0	0.0	$4,329	$4,329	0.0	100.0

F. Police Department

031 Police
035 Police Pension
333 Law and Justice Capital

CITY OF YAKIMA
POLICE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Police -- 031 **DIRECTOR: Sam Granato, Chief**

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 six divisions comprise this department:

Service Unit 112 -- Investigative Division
Service Unit 113 -- Patrol Division
Service Unit 114 -- Services Division
Service Unit 115 -- Prisoner Detention Division
Service Unit 119 -- Administration
Service Unit 323 -- Parking Facilities

AUTHORIZED PERSONNEL		2003 Actual	2004 Amended Budget	2005 Proposed Budget
1190	Police Chief	1.00	1.00	1.00
6127	Police Captain	3.00	3.00	3.00
6126	Police Lieutenant	4.00	5.00 (1)	5.00
6124	Police Sergeant	14.00	15.00 (1)	15.00
6121	Police Officer	96.00	95.00 (1)	94.00
2103	Programmer Analyst	1.00	1.00	1.00
6235	Corrections Administrative Specialist	1.00	1.00	1.00
6210	Senior Evidence Technician	1.00	1.00	1.00
6211	Evidence Technician	1.00	1.00	1.00
6221	Corrections Officer	11.00	11.00	11.00
11720	Corrections Sergeant	3.00	3.00	3.00
6251	"Temporary" Police DA I (Police Service Aide)	.42	.42	.42
6252	Police Services Specialist I	20.00	20.00	20.00
6253	Police Services Specialist II	4.00	4.00	3.00 (3)
11710	Police Services Supervisor	4.00	4.00	4.00
6610	Parking Enforcement Officer	2.00	1.75 (2)	1.00 (3)
11701	Administrative Assistant to the Police Chief	1.00	1.00	1.00
8205	Police Fleet Specialist	1.00	1.00	1.00
8511	Custodian	1.00	1.00	1.00

(Continued.....)

AUTHORIZED PERSONNEL (Continued.....)	**2003 Actual**	**2004 Amended Budget**	**2005 Proposed Budget**
35210 Case Specialist	0.00	1.00 (4)	1.00
8541 Building Maintenance Specialist	1.00	1.00	1.00
9113 "Temporary" City Worker III (Police Service Aide and Park Patrol)	2.10	2.10	2.10
9114 "Temporary" City Worker IV (Police Service Aide and Park Patrol)	.84	.00 (5)	.84
Total Personnel	173.36	174.27	173.36 (6)

(1) Reduced 2 Police Officer positions to increase one additional Sergeant position and one additional Lieutenant position (management restructure) and added 1 School Resource Officer.
(2) 1 FTE Parking Enforcement Officer reduced to .75 as a cost containment measure.
(3) 1 FTE Police Services Specialist II and .75 Parking Enforcement Officer removed from 2005 budget as a cost containment measure.
(4) Position transferred from Probation Services Dept.
(5) Temporaries reduced in 2004 and reinstated in 2005.
(6) Total Permanent Budgeted positions - 170.

DEPT 031 POLICE

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
112 INVESTIGATION	$1,767,500	$2,126,193	$1,336,698	62.9	$1,893,407	$2,159,289	101.6	114.0
113 PREVENTIVE PATROL	7,442,143	7,738,181	5,859,931	75.7	7,819,660	8,084,909	104.5	103.4
114 POLICE SUPPORT SERVICES	1,485,532	1,495,864	1,087,130	72.7	1,482,640	1,545,414	103.3	104.2
115 DETENTION SERVICES	994,468	1,185,992	832,244	70.2	1,163,319	1,244,118	104.9	106.9
119 ADMINISTRATION	2,389,473	2,497,544	1,633,494	65.4	2,390,366	2,489,939	99.7	104.2
323 PARKING FACILITIES	100,045	143,677	67,997	47.3	131,016	109,476	76.2	83.6
641 INSURANCE AND BONDS	217,304	173,074	173,074	100.0	173,073	190,381	110.0	110.0
TOTAL EXPENDITURES	$14,396,465	$15,360,523	$10,990,567	71.6	$15,053,481	$15,823,525	103.0	105.1

Salary Distribution

Police Department

(by Service Unit)

Service Unit	2003 Actual	2004 Budget	2004 Estimate	2005 Budget	2004 Budget vs. 2005 Budget
112	$1,289,331	$1,605,575	$1,399,839	$1,640,946	2.20%
113	5,078,251	5,476,992	5,496,121	5,887,228	7.49%
114	1,103,435	1,112,788	1,076,964	1,152,457	3.56%
115	544,644	669,242	656,902	701,589	4.83%
119	434,426	609,333	562,011	568,130	(6.76%)
323	54,924	80,004	68,594	57,480	(28.15%)
Total	$8,505,011	$9,553,934	$9,260,431	$10,007,830	4.75%

Because of reallocations of staffing among service units, this summary was prepared to demonstrate that, in total, the salary lines increased $453,896 or 4.75% from the 2004 budget of $9,553,934 to the 2005 budget of $10,007,830.

The salary accounts in this department reflect negotiated wage settlements for YPPA employees, an estimated wage increase for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit increases and longevity are also components of the salary lines.

The chart above illustrates salaries only. The personnel benefit accounts include base rate increases for medical insurance and dental insurance of about 5%, PERS retirement contributions of 87%, and LEOFF retirement of 20% along with the normal roll-ups related to base wage adjustments. Industrial insurance rates were reduced by 10%.

The 2004 estimate is less than the 2004 budget due to vacancies throughout the year.

CITY OF YAKIMA
POLICE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Police -- 031 **DIRECTOR: Sam Granato, Chief**

DIVISION: Service Unit 112 -- Investigation **MANAGER: Captain Jeff Schneider**

DEFINITION -- This service unit is responsible for the investigative functions of the Police Department, with emphasis on narcotics, child abuse and juvenile crime.

PERFORMANCE STATISTICS	2003 Actual	2004 Amended Budget	2005 Projected Budget
NEED/DEMAND			
Cases requiring follow-up	15,129	15,500	16,000
OUTPUT/WORKLOAD			
Cases Investigated	6,521	6,700	6,800
Cases Assigned for Information	8,608	8,850	9,000
Cases Assigned per Detective	1,080	1,107	1,128
IMPACT/PRODUCTIVITY			
Part I Crimes Against Property Cleared	21.9%	22%	20%
Part I Crimes Against Persons Cleared	75.2%	75%	80%

EXPLANATORY NARRATIVE

Account 110 Salaries and Wages -- This line item for 2005 reflects an increase of $241,107 from the 2004 year-end estimate of $1,399,839 to $1,604,946. This is a 17.22% increase. The increase is $35,371 or 2.20% from the 2004 amended budget of $1,605,575. This increase for 2005 is primarily the result of labor contract negotiations.

Account 200 Personnel Benefits -- This line item for 2005 reflects a decrease of $13,625 or 3.77% from the 2004 year-end estimate of $361,768 to $348,143. This is a decrease of $12,975 from the 2004 budget of $361,118, a 3.6% decrease. This decrease is due to a negotiated employee-paid premium system.

Account 480 Repair & Maintenance – This line item for 2005 has a $2,000 or 200% increase over the 2004 year-end estimate of $1,000. There is no change between the 2004 and 2005 budget. This is due to lower repairs and maintenance expenses in 2004 for this service unit.

Expenditure Summary -- Service Unit 112

This service unit for 2005 reflects an increase of $265,882 from the 2004 year-end estimate of $1,893,407 to $2,159,289. This is a 14.04% increase. The increase is $33,096 or 1.55% from the 2004 budget of $2,126,193. This increase is the combined result of the previously described factors.

DEPT 031 POLICE

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 112 INVESTIGATION								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$1,289,331	$1,605,575	$1,003,561	62.5	$1,399,839	$1,640,946	102.2	117.2
120 OVERTIME	86,853	87,100	77,252	88.7	95,800	97,800	112.3	102.1
130 SPECIAL PAY	0	30,000	0	0.0	0	30,000	100.0	0.0
140 RETIRE / TERM CASHOUT	37,135	0	0	0.0	0	0	0.0	0.0
TOTAL	1,413,319	1,722,675	1,080,813	62.7	1,495,639	1,768,746	102.7	118.3
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	315,884	361,118	230,820	63.9	361,768	348,143	96.4	96.2
2U0 UNIFORMS AND CLEANING	24,226	26,400	16,300	61.7	22,000	26,400	100.0	120.0
TOTAL	340,110	387,518	247,120	63.8	383,768	374,543	96.7	97.6
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	13,103	13,000	8,142	62.6	13,000	13,000	100.0	100.0
480 REPAIRS AND MAINTENANCE	968	3,000	622	20.7	1,000	3,000	100.0	300.0
TOTAL	14,071	16,000	8,765	54.8	14,000	16,000	100.0	114.3
TOTAL EXPENDITURES-SRV UNT 112	$1,767,500	$2,126,193	$1,336,698	62.9	$1,893,407	$2,159,289	101.6	114.0

CITY OF YAKIMA
POLICE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Police -- 031 **DIRECTOR: Sam Granato, Chief**

DIVISION: Service Unit 113 -- Preventive Patrol **MANAGER: Captain Greg Copeland**

DEFINITION -- 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.

PERFORMANCE STATISTICS	2003 Actual	2004 Amended Budget	2005 Projected Budget
NEED/DEMAND			
Service Requests Received	60,178	61,000	62,000
Traffic Accidents Reported	3,108	3,200	3,250
Officers Per 1,000 Population	1.43	1.43	1.43
OUTPUT/WORKLOAD			
Primary Responses to Service Requests	54,033	55,000	56,000
UCR Part I Arrests	1,618	1,620	1,625
All Other Arrests (Except Traffic)	5,858	6,000	6,000
Traffic Violations Cited	17,102	17,000	17,000

EXPLANATORY NARRATIVE

Account 110 Salaries and Wages -- This line item for 2005 reflects an increase of $391,107 from the 2004 year-end estimate of $5,496,121 to $5,887,228. This is a 7.11% increase. The increase is $410,977 or 7.50% from the 2004 amended budget of $5,476,992. This increase is a result of labor contract negotiations and numerous employees who will be eligible for step increases.

Account 120 Overtime -- This line item for 2005 reflects a decrease of $55,000 from the 2004 year-end estimate of $380,000 to $325,000. This is a decrease of 14.48%. There is no change from 2004 amended budget. This reduction is a result of the reconfiguration of patrol shift schedules.

Account 130 Special Pay – This line has an increase of $15,000 or 75% from the 2004 year-end estimate of $20,000 to $35,000 in 2005. The increase is $26,000 over the 2004 budget of $9,000, a 300% increase. This increase is due to increases in negotiated premium pays.

Account 140 Retirement/Termination Cashout—This line shows a 28.58% decrease or $2,000 from the 2004 year-end estimate of $7,000 to $5,000 in 2005. There were no funds budgeted in 2004, therefore there is a $5,000 increase from budget to budget. Although there are currently no anticipated retirements in 2005, these funds are budgeted as a contingency for any terminations that may occur throughout the year.

Account 350 Small Tools & Minor Equipment – This line has an increase of $4,500 or 128.57% over the 2004 year-end estimate of $3,500 to $8,000 in 2005. The increase is $5,600 or 233% over the 2004 budget of $2,400. This increase is due to the anticipated acquisition of a drug detection dog and could possibly be offset by donations from the community expressly for this project.

Account 410 Professional Services -- This line item for 2005 reflects an increase of $10,000 from the 2004 year-end estimate of $4,000, an increase of 250%. This increase is $11,500 or 500% from the 2004 budget of $2,500. This increase is to provide facility maintenance services to the Airport Precinct office.

Account 950 Replacement – This line item has been used to budget for replacement Police cars. For 2005, it has been moved to the 333 – Law & Justice Capital Fund as a cost containment measure for General Fund.

Expenditure Summary -- Service Unit 113

This service unit for 2005 reflects an increase of $265,249 from the 2004 year-end estimate of $7,819,660 to $8,084,909. This is a 3.39% increase. The increase is $346,728 or 4.48% from the 2004 amended budget of $7,738,181 and is the combined result of the previously described factors.

DEPT 031 POLICE

SERVICE UNIT 113 PREVENTIVE PATROL EXPENSE	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$5,078,251	$5,476,992	$4,090,564	74.7	$5,496,121	$5,887,228	107.5	107.1
120 OVERTIME	501,664	325,000	285,380	87.8	380,000	325,000	100.0	85.5
130 SPECIAL PAY	0	9,000	25,553	283.9	20,000	35,000	388.9	175.0
140 RETIRE / TERM CASHOUT	63,633	0	6,370	0.0	7,000	5,000	0.0	71.4
TOTAL	5,643,548	5,810,992	4,407,867	75.9	5,903,121	6,252,228	107.6	105.9
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	1,235,902	1,323,422	993,317	75.1	1,278,523	1,309,681	99.0	102.4
2U0 UNIFORMS AND CLEANING	141,270	138,516	113,151	81.7	138,516	138,000	99.6	99.6
TOTAL	1,377,172	1,461,938	1,106,467	75.7	1,417,039	1,447,681	99.0	102.2
300 SUPPLIES								
320 FUEL CONSUMED	129,740	184,000	116,399	63.3	184,000	184,000	100.0	100.0
350 SMALL TOOLS & MIN EQU	4,824	2,400	3,162	131.7	3,500	8,000	333.3	228.6
TOTAL	134,564	186,400	119,561	64.1	187,500	192,000	103.0	102.4
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	1,323	2,500	3,067	122.7	4,000	14,000	560.0	350.0
450 OPER RENTALS & LEASES	7,281	9,500	13,595	143.1	24,000	24,000	252.6	100.0
480 REPAIRS AND MAINTENANCE	147,854	136,850	111,874	81.7	154,000	155,000	113.3	100.6
TOTAL	156,459	148,850	128,535	86.4	182,000	193,000	129.7	106.0
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LEASES	130,400	130,000	97,500	75.0	130,000	0	0.0	0.0
TOTAL EXPENDITURES-SRV UNT 113	7,442,143	7,738,181	5,859,931	75.7	7,819,660	8,084,909	104.5	103.4

CITY OF YAKIMA
POLICE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Police -- 031 **DIRECTOR: Sam Granato, Chief**

DIVISION: Service Unit 114 -- Police Support Services **MANAGER: Captain Rod Light**

DEFINITION -- 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.

PERFORMANCE STATISTICS	2003 Actual	2004 Amended Budget	2005 Projected Budget
NEED/DEMAND			
Population	79,220	79,480	79,741
Commissioned Police Officers	118	118	118
OUTPUT/WORKLOAD			
Case Numbered Events Processed	22,361	22,426	23,300
Infraction -- Citations Processed	17,102	17,100	17,500
Property Received	7,198	6,040	8,250
Property Disposed Of	2,997	4,288	6,000
IMPACT/PRODUCTIVITY			
Events Requiring Services	60,178	59,912	60,000

EXPLANATORY NARRATIVE

Account 110 Salaries and Wages -- This line item for 2005 reflects an increase of $75,493 from the 2004 year-end estimate of $1,076,964 to $1,152,457. This is a 7.00% increase. The increase is $39,669 or 3.56% from the 2004 budget of $1,112,788. This increase is a combination of a promotion to Captain in the Service Unit, the deletion of a Police Specialist II and the elimination for 2004 of $13,000 in temporaries' salaries which were reinstated in 2005.

Account 140 Retirement Cashout -- This line item for 2005 reflects a decrease of $7,500 or 78.95% from the 2004 year-end estimate of $9,500 to $2,000. The decrease is due to fewer anticipated retirements in 2005.

Account 200 Personnel Benefits – This line has an increase of $1,482 or .48% from the 2004 year-end estimate of $308,025 to the 2005 budget of $309,507. The increase is $5,882 or 1.93% from the 2004 budget of $303,625. This increase is due to the dynamics described in line item 110.

Account 490 Miscellaneous – This account has a $6,700 or 62.62% decrease from the 2004 year-end estimate of $10,700 to the 2005 budget of $4,000. There is an increase of $1,000 or 33.33% from the 2004 budget of $3,000. A 2003 invoice was not submitted until well into 2004, causing the added expense in 2004. With the DARE program no longer being provided, expenses such as this are not expected.

Expenditure Summary -- Service Unit 114

This service unit for 2005 reflects an increase of $62,774 from the 2004 year-end estimate of $1,482,640 to $1,545,414. This is a 4.23% increase. There is an increase of $49,550 or 3.31% from the 2004 amended budget of $1,495,864. This increase is due to anticipated salary increases for negotiated contracts.

DEPT 031 POLICE

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 114 POLICE SUP SVCS EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$1,103,435	$1,112,788	$800,516	71.9	$1,076,964	$1,152,457	103.6	107.0
120 OVERTIME	46,390	35,500	28,078	79.1	36,000	36,000	101.4	100.0
130 SPECIAL PAY	837	650	509	78.2	650	650	100.0	100.0
140 RETIRE / TERM CASHOUT	2,807	2,000	6,556	327.8	9,500	2,000	100.0	21.1
TOTAL	1,153,469	1,150,938	835,658	72.6	1,123,114	1,191,107	103.5	106.1
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	290,612	303,625	216,563	71.3	308,025	309,507	101.9	100.5
300 SUPPLIES								
310 OFFICE & OPERATING SUP	39	500	49	9.8	500	500	100.0	100.0
400 OTHER SERVICES AND CHARGES								
440 ADVERTISING	1,742	2,500	238	9.5	2,500	2,500	100.0	100.0
450 OPER RENTALS & LEASES	27,622	26,500	15,562	58.7	29,000	29,000	109.4	100.0
480 REPAIRS AND MAINTENANCE	9,411	8,800	6,281	71.4	8,800	8,800	100.0	100.0
490 MISCELLANEOUS	2,637	3,000	12,779	426.0	10,700	4,000	133.3	37.4
TOTAL	41,412	40,800	34,860	85.4	51,000	44,300	108.6	86.9
TOTAL EXPENDITURES-SRV UNT 114	$1,485,532	$1,495,864	$1,087,130	72.7	$1,482,640	$1,545,414	103.3	104.2

CITY OF YAKIMA
POLICE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Police -- 031 **DIRECTOR: Sam Granato, Chief**

DIVISION: Service Unit 115 -- Detention Services **MANAGER: Captain Rod Light**

DEFINITION -- 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.

PERFORMANCE STATISTICS	2003 Actual	2004 Amended Budget	2005 Projected Budget
NEED/DEMAND			
Misdemeanor Arrests	2,045	2,298	2,000
OUTPUT/WORKLOAD			
Misdemeanor Commitments	993	799	1,000
IMPACT/PRODUCTIVITY			
Total Prisoner Days Served (excluding contract jails)	23,713	21,948	25,550
Average Cost Per Prisoner Per Day -- City Jail *	$41.75	$46.35	$44.05
Average Cost Per Prisoner Per Day -- Wapato Jail *	35.39	35.05	35.50
Average Cost Per Prisoner Per Day -- Toppenish Jail *	35.45	39.98	35.50
Average Cost Per Prisoner Per Day -- Sunnyside Jail *	35.43	35.43	35.50
Average Cost Per Prisoner Per Day (Yakima County DOC) **	$54.98	54.95	57.70
Electronic Home Monitoring – Average Cost Per Monitored Individual Per Day		$9.41	$9.62

*Includes daily incarceration rate plus medical costs
**Average cost per day of Yakima County DOC includes daily incarceration rates including medical cost and includes fractionalization of cost with other agencies.

EXPLANATORY NARRATIVE

Account 110 Salaries & Wages -- This line item for 2005 reflects an increase of $44,687 or 6.8% from the 2004 year-end estimate of $656,902 to $701,589. There is an increase of $32,347 from the 2004 budget of $669,242. The increase in this account is due to anticipated contract negations.

Account 120 Overtime – This account has a $2,000 or 4.77% decrease from the 2004 year-end estimate of $42,000 to $40,000 in 2005. There is an increase of $5,000 over the 2004 budget of $35,000. Overtime will be closely monitored and restricted if needed to adhere to he City's budget constraints.

Account 130 Special Pay – This line shows an increase of $9,500 in 2005 from the 2004 year-end estimate of $-0-. This will be special pay for the corrections sergeants while a compensation study is conducted.
Account 200 Personnel Benefits -- This line item for 2005 reflects an increase of $17,637 from the 2004 year-end estimate of $199,892 to $217,529. This is a 8.8% increase. The increase is $14,678 or 7.23% over the 2004 budget of $202,851. This is the result of increases in retirement contributions.

Account 410 Professional Services -- This line item for 2005 reflects an increase of $10,000 from the 2004 year-end estimate of $120,000 to $130,000, a 8.33% increase. There is no change from the 2004 budget of $130,000. The increase is in anticipation of an increase for the prisoner medical contract, which is not yet negotiated.

Expenditure Summary -- Service Unit 115

This service unit for 2005 reflects an increase of $80,799 or 6.9% from the 2004 year-end estimate of $1,163,319 to $1,244,118. There is an increase of $58,126 or 4.9% from the 2004 budget of $1,185,992. The increase is due to the above-mentioned factors.

DEPT 031 POLICE

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 115 DETENTION SVCS								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$544,644	$669,242	$473,989	70.8	$656,902	$701,589	104.8	106.8
120 OVERTIME	51,750	35,000	29,974	85.6	42,000	40,000	114.3	95.2
130 SPECIAL PAY	0	3,399	0	0.0	0	9,500	279.5	0.0
140 RETIRE / TERM CASHOUT	6,426	1,000	24	2.4	25	1,000	100.0	0.0
TOTAL	602,819	708,641	503,987	71.1	698,927	752,089	106.1	107.6
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	171,936	202,851	142,827	70.4	199,892	217,529	107.2	108.8
300 SUPPLIES								
310 OFFICE & OPERATING SUP	147,843	142,500	106,661	74.8	142,500	142,500	100.0	100.0
350 SMALL TOOLS & MIN EQU	925	1,000	678	67.8	1,000	1,000	100.0	100.0
TOTAL	148,768	143,500	107,339	74.8	143,500	143,500	100.0	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	70,945	130,000	78,092	60.1	120,000	130,000	100.0	108.3
490 MISCELLANEOUS	0	1,000	0	0.0	1,000	1,000	100.0	100.0
TOTAL	70,945	131,000	78,092	59.6	121,000	131,000	100.0	108.3
TOTAL EXPENDITURES-SRV UNT 115	$994,468	$1,185,992	$832,244	70.2	$1,163,319	$1,244,118	104.9	106.9

CITY OF YAKIMA
POLICE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Police -- 031 **DIRECTOR: Sam Granato, Chief**

DIVISION: Service Unit 119 -- Administration

EXPLANATORY NARRATIVE

Account 120 Overtime -- This line item for 2005 reflects a decrease of $4,000 from the 2004 year-end estimate of $16,000 to $12,000. This is a 25% decrease. There is a $4,000 decrease from the 2004 budget, or 25%. This decrease is due to monitoring over time usage.

Account 200 Personnel Benefits – There is a $9,724 or 6.72% decrease in the 2005 budget from the 2004 year-end estimate of $144,910. The decrease is $12,224 or 8.3% from the 2004 budget of $147,410. This decrease is due to reorganization of personnel to other service units.

Account 350 Small Tools -- This line item for 2005 reflects a decrease of $15,000 from the 2004 year-end budget of $100,000 to $85,000. This is a 15% decrease. There is a decrease of $2,401 or 2.75% from the 2004 budget of $87,401. This decrease is a result of shifting equipment needs of the department.

Account 410 Professional Services -- This line item for 2005 reflects an increase of $70,000 from the 2004 year-end estimate of $50,000 to $120,000. This is a 140% increase. There is an increase of $30,000 or 33.33% from the 2004 amended budget of $90,000. This increase is based on the need to provide additional building security with the new Municipal Court expansion.

Account 470 Public Utility Services -- This line item in 2005 shows a $5,243 or 4.61% increase from the 2004 year-end estimate of $113,535 to $118,778. There is a decrease of $610 or .5% from the 2004 budget of $119,388. This increase over the year-end estimate in 2005 is due to increasing outside utility costs.

Account 640 Machinery & Equipment – This line shows a 50% or $5,000 decrease from the 2004 year-end estimate of $10,000 to $5,000. There is a $1,879 decrease or 23.13% from the 2004 budget of $8,121. This decrease is due to shifting equipment needs of the department.

Expenditure Summary -- Service Unit 119

This service unit for 2005 reflects an increase of $99,573 from the 2005 year-end estimate of $2,390,366 to $2,489,939. This is a 4.16% increase. There is a decrease of $7,605 or .31% from the 2004 amended budget of $2,497,544. These changes are a result of the above mentioned factors.

DEPT 031 POLICE

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 119 ADMINISTRATION								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$434,426	$609,333	$357,765	58.7	$562,011	$568,130	93.2	101.1
120 OVERTIME	9,001	12,000	12,174	101.5	16,000	12,000	100.0	75.0
140 RETIRE / TERM CASHOUT	18,046	0	0	0.0	0	0	0.0	0.0
TOTAL	461,474	621,333	369,940	59.5	578,011	580,130	93.4	100.4
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	122,380	147,410	83,265	56.5	144,910	135,186	91.7	93.3
300 SUPPLIES								
310 OFFICE & OPERATING SUP	169,846	140,900	134,254	95.3	166,000	170,000	120.7	102.4
350 SMALL TOOLS & MIN EQU	91,734	87,401	95,169	108.9	100,000	85,000	97.3	85.0
TOTAL	261,580	228,301	229,423	100.5	266,000	255,000	111.7	95.9
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	145,828	90,000	53,156	59.1	50,000	120,000	133.3	240.0
420 COMMUNICATIONS	68,518	59,053	66,932	113.3	93,609	95,045	160.9	101.5
430 TRANSPORTATION / TRAINING	28,853	53,000	52,844	99.7	55,000	55,000	103.8	100.0
440 ADVERTISING	6,484	4,500	506	11.2	3,000	3,000	66.7	100.0
450 OPER RENTALS & LEASES	4,813	5,000	3,219	64.4	5,000	5,000	100.0	100.0
470 PUBLIC UTILITY SERVICES	109,158	119,388	75,910	63.6	113,535	118,778	99.5	104.6
480 REPAIRS AND MAINTENANCE	54,847	53,693	63,457	118.2	63,500	65,000	121.1	102.4
490 MISCELLANEOUS	40,897	35,800	33,852	94.6	52,800	52,800	147.5	100.0
TOTAL	459,398	420,435	349,878	83.2	436,444	514,623	122.4	117.9
500 INTERGOVERNMENTAL SERVICES								
510 INTERGOVERNMENT PROF SVCS	1,080,316	1,071,944	591,961	55.2	955,000	1,000,000	93.3	104.7
600 CAPITAL OUTLAYS								
640 MACHINERY AND EQUIPMENT	4,326	8,121	9,028	111.2	10,000	5,000	61.6	50.0
TOTAL EXPENDITURES-SRV UNT 119	$2,389,473	$2,497,544	$1,633,494	65.4	$2,390,366	$2,489,939	99.7	104.2

CITY OF YAKIMA
POLICE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Police -- 031 **DIRECTOR: Sam Granato, Chief**

DIVISION: Service Unit 323 -- Parking Facilities **MANAGER: Captain Greg Copeland**

DEFINITION -- This service unit is responsible for parking enforcement within the City of Yakima. (The Parking Division was transferred from Customer Services to the Police Department on July 1, 2001).

Service Unit 323 -- Parking Facilities

PERFORMANCE STATISTICS	2003 Actual	2004 Amended Budget	2005 Projected Budget
OUTPUT/WORKLOAD			
Parking Citations Issued	7,559	8,183	8,152
Unmetered Spaces Available CBD	930	930	930
Spaces Available City Lots	410	410	410

Service Unit 323 -- Parking

Account 110 Salaries & Wages -- This line item for 2005 reflects a decrease of $11,114 or 16.21% from the 2004 year-end estimate of $68,594 to $57,480. The decrease is $22,524 or 28.15% from the 2004 budget of $80,004. This decrease is due to a .75 Parking Enforcement Officer position being left unfilled in 2004 and removed from the 2005 budget.

Account 200 Personnel Benefits – This account has a $12,056 decrease in 2005 from the 2004 year-end and budget of $30,634 to $18,578. This is a 39.36% decrease. This decrease is due to the vacant .75 Parking Enforcement Officer in 2004 and the removal of this position in 2005.

Account 470 Public Utility Services – This unit has an increase of $1,629 or 6.43% from the 2004 budget and year-end estimate of $25,339 to $26,968. This increase is due to expected increases in utility rates.

Service Unit 323 -- Summary

This service unit reflects a decrease of $21,540 from the 2004 year-end estimate of $131,016 to $109,476. This is a 16.45% decrease. There is a decrease of $34,200 or 23.81% from the 2004 budget of $143,676. These changes are the result of the above-mentioned factors.

DEPT 031 POLICE

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 323 PARKING FACILITIES								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$54,924	$80,004	$42,208	52.8	$68,594	$57,480	71.8	83.8
120 OVERTIME	1,648	1,000	1,215	121.5	1,000	1,000	100.0	100.0
140 RETIRE / TERM CASHOUT	102	0	0	0.0	0	0	0.0	0.0
TOTAL	56,673	81,004	43,422	53.6	69,594	58,480	72.2	84.0
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	24,179	30,634	13,360	43.6	30,634	18,578	60.6	60.6
2U0 UNIFORMS AND CLEANING	419	500	0	0.0	500	500	100.0	100.0
TOTAL	24,599	31,134	13,360	42.9	31,134	19,078	61.3	61.3
300 SUPPLIES								
310 OFFICE & OPERATING SUP	496	1,000	0	0.0	1,000	1,000	100.0	100.0
320 FUEL CONSUMED	0	1,200	0	0.0	1,200	1,200	100.0	100.0
TOTAL	496	2,200	0	0.0	2,200	2,200	100.0	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	257	500	145	29.0	500	500	100.0	100.0
420 COMMUNICATIONS	1,149	1,350	1,041	77.1	1,100	1,100	81.5	100.0
470 PUBLIC UTILITY SERVICES	16,546	25,339	9,355	36.9	25,339	26,968	106.4	106.4
480 REPAIRS AND MAINTENANCE	0	1,000	674	67.4	0	0	0.0	0.0
490 MISCELLANEOUS	0	1,000	0	0.0	1,000	1,000	100.0	100.0
TOTAL	17,952	29,189	11,214	38.4	27,939	29,568	101.3	105.8
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LEASES	325	150	0	0.0	150	150	100.0	100.0
TOTAL EXPENDITURES-SRV UNT 323	$100,045	$143,677	$67,997	47.3	$131,016	$109,476	76.2	83.6

CITY OF YAKIMA
POLICE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Police -- 031 **DIRECTOR: Sam Granato, Chief**

DIVISION: Service Unit 641 -- Insurance

EXPLANATORY NARRATIVE

Account 960 Insurance -- This line item for 2005 reflects an increase of $17,308 from the 2004 year-end estimate and budget of $173,073 to $190,381. This is a 10% increase. This amount is paid to the City's Risk Management Fund. Citywide insurance premiums were increased substantially.

DEPT 031 POLICE

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 641 INS & BONDS								
EXPENSE								
900 INTERFUND PAYMENT FOR SVCS								
960 INTERFUND INSURANCE SVCS	$217,304	$173,074	$173,074	100.0	$173,073	$190,381	110.0	110.0
TOTAL EXPENDITURES - S U 641	$217,304	$173,074	$173,074	100.0	$173,073	$190,381	110.0	110.0

CITY OF YAKIMA
POLICE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Police -- 031 **Police Pension Board**

DIVISION: Police Pension -- 035

DEFINITION -- This General Fund division provides for pension, disability and medical benefits to retired police officers hired prior to 3/1/70. All currently employed police officers hired prior to 3/1/70 are to be paid any additional benefits they were entitled to under the 1955 Act that were not offset or provided by the 1969 Amendatory Act.

Pension benefits for police officers who 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.

The total 2005 budget of $1,255,672 consists of:

$611,370	Pension Benefits
641,250	Medical Benefits
3,052	Administrative Costs
$1,255,672	

Over the past ten years, medical benefits have demonstrated an annual average increase of about 15% for medical benefits. (In 2003, total medical costs surpassed pension benefits.) As the population served by this fund ages, the medical benefits will continue to escalate.

DEPT 035 POLICE PENSION

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 642 PRIOR PENSIONS								
EXPENSE								
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	$571,855	$579,270	$444,395	76.7	$597,290	$610,370	105.4	102.2
290 PENSIONS & DEATH BENEFITS	0	2,000	1,000	50.0	2,000	2,000	100.0	100.0
TOTAL	571,855	581,270	445,395	76.6	599,290	612,370	105.4	102.2
300 SUPPLIES								
310 OFFICE & OPERATING SUP	126	402	115	28.5	402	402	100.0	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	560,912	669,900	525,628	78.5	702,351	640,750	95.6	91.2
430 TRANSPORTATION / TRAINING	763	1,550	879	56.7	900	1,550	100.0	172.2
490 MISCELLANEOUS	350	600	438	72.9	600	600	100.0	100.0
TOTAL	562,025	672,050	526,945	78.4	703,851	642,900	95.7	91.3
TOTAL EXPENDITURES-SRV UNT 642	$1,134,006	$1,253,722	$972,455	77.6	$1,303,543	$1,255,672	100.2	96.3

CITY OF YAKIMA
POLICE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Law and Justice Capital -- 333 DIRECTOR: Sam Granato, Chief

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.

Service Unit 111 -- Crime Prevention

Expenditures

Account 350 Small Tools -- This line item for 2005 reflects an increase of $10,000 from the 2004 year-end estimate of $15,000 to $25,000. There is no change from the 2004 budget. In 2005, this is earmarked to purchase portable Police radios to enhance officer communication.

Account 950 Interfund Operating Rental and Leases -- The 2005 budget for this line item is $250,000 to purchase replacement vehicles. This represents the entire budget for vehicle replacement – as a cost containment measure for General Fund, $130,000 was transferred to the capital fund.

Service Unit 518 -- Capital Improvements

Expenditures

Account 410 Professional Services -- For 2005, $25,000 is budgeted for architectural work needed for facility projects.

Account 620 Buildings -- The $23,000 is budgeted for 2005 as contingency for other building repairs.

Account 640 Machinery & Equipment – There is $50,000 in this line to pay for a portion of the cost to replace the microwave link to the LookOut Point radio site to improve radio communication signals. (Transit capital is paying $20,000 – total project cost is estimated to be $70,000. See budgeted policy issue.)

Fund 333 – Revenue

The following table details the Law and Justice Capital Fund revenues for 2004 and 2005:

	2004 Budget	2004 Estimate	2005 Budget
Service Unit 111			
Criminal Justice Sales Tax	$100,000	$100,000	$75,000
Cable TV Utility Tax [(1)]	52,000	90,000	110,000
Local Law Enforcement Block Grant	50,000	20,000	0
Subtotal Service Unit 111	202,000	$210,000	$185,000
Service Unit 645			
In lieu Utility Tax [(1)]	116,000	126,000	129,000
Service Unit 699			
Interest from Investments	4,000	12,000	4,000
Capital lease financing	300,000	300,000	0
Subtotal Service Unit 699	304,000	312,000	4,000
Total Revenue	**$622,000**	**$648,000**	**$318,000**

(1) One-half percent of the in-lieu utility taxes for Water, Wastewater and Refuse was programmed for debt service on the Law and Justice Center (to supplement the Cable TV utility tax levied for that purpose). Recently, there has been growth in the Cable tax, and the debt service fund does not need the entire distribution of either cable tax or in-lieu tax. Since these taxes are earmarked for Law and Justice capital needs, the amounts not needed in the debt service fund are being deposited in the Law and Justice Capital Fund to help establish an ongoing source of revenue for this critical function.

Fund Totals

Fund 333 is projected to begin 2005 with a fund balance of $691,072. When total revenues of $318,000 are added, total resources for 2005 amount to $1,009,072. After expenditures of $463,000, the ending fund balance is projected to be $546,072.

DEPT 333 LAW AND JUSTICE CAP FUND

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
111 CRIME PREVENTION	$774,828	$688,764	$268,856	39.0	$661,764	$365,000	53.0	55.2
518 CAPITAL IMPROVEMENT	77,647	954,312	622,331	65.2	863,312	98,000	10.3	11.4
TOTAL EXPENDITURES	852,475	1,643,076	891,187	54.2	1,525,076	463,000	28.2	30.4
REV SUMMARY BY SERVICE UNIT								
111 CRIME PREVENTION	372,876	202,000	75,000	37.1	210,000	185,000	91.6	88.1
645 INTERFUND DISTRIBUTION	114,170	116,000	74,460	64.2	126,000	129,000	111.2	102.4
699 GENERAL REVENUES	506,768	1,041,011	98,009	9.4	1,880,148	695,072	66.8	37.0
TOTAL REVENUES	$993,814	$1,359,011	$247,469	18.2	$2,216,148	$1,009,072	74.3	45.5

DEPT 333 LAW AND JUSTICE CAP FUND

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 111 CRIME PREVENTION								
EXPENSE								
300 SUPPLIES								
350 SMALL TOOLS & MIN EQU	$41,496	$25,000	$18,578	74.3	$15,000	$25,000	100.0	166.7
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	0	27,000	0	0.0	5,000	0	0.0	0.0
480 REPAIRS AND MAINTENANCE	3,972	0	0	0.0	0	0	0.0	0.0
TOTAL	3,972	27,000	0	0.0	5,000	0	0.0	0.0
600 CAPITAL OUTLAYS								
640 MACHINERY AND EQUIPMENT	600,361	526,764	167,778	31.9	531,764	90,000	17.1	16.9
900 INTERFUND PAYMENT FOR SERVICES								
950 INTERFUND OPT RENT & LEASES	129,000	110,000	82,500	75.0	110,000	250,000	227.3	227.3
TOTAL EXPENDITURES-SRV UNT 111	$774,828	$688,764	$268,856	39.0	$661,764	$365,000	53.0	55.2
310 TAXES	$323,000	$152,000	$75,000	49.3	$190,000	$185,000	121.7	97.4
330 INTERGOVERNMENTAL REV	49,876	50,000	0	0.0	20,000	0	0.0	0.0
TOTAL REVENUES - SRV UNT 111	$372,876	$202,000	$75,000	37.1	$210,000	$185,000	91.6	88.1
SERVICE UNIT 518 CAPITAL IMPR								
EXPENSE								
300 SUPPLIES								
350 SMALL TOOLS & MIN EQU	$0	$69,710	$0	0.0	$69,710	$0	0.0	0.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	35,106	110,897	495	0.4	95,897	25,000	22.5	26.1
600 CAPITAL OUTLAYS								
620 BUILDINGS	42,541	773,705	621,836	80.4	697,705	23,000	3.0	3.3
640 MACHINERY AND EQUIPMENT	0	0	0	0.0	0	50,000	0.0	0.0
TOTAL	42,541	773,705	621,836	80.4	697,705	73,000	9.4	10.5
TOTAL EXPENDITURES-SRV UNT 518	$77,647	$954,312	$622,331	65.2	$863,312	$98,000	10.3	11.4
SERVICE UNIT 645 INTERFUND DISTRIB								
390 OTHER FINANCING SRCS	$114,170	$116,000	$74,460	64.2	$126,000	$129,000	111.2	102.4
TOTAL REVENUES - SRV UNT 645	$114,170	$116,000	$74,460	64.2	$126,000	$129,000	111.2	102.4
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$737,011	$0	0.0	$1,568,148	$691,072	93.8	44.1
360 MISCELLANEOUS REVENUES	14,930	4,000	15,438	385.9	12,000	4,000	100.0	33.3
390 OTHER FINANCING SRCS	491,838	300,000	82,571	27.5	300,000	0	0.0	0.0
TOTAL REVENUES - SRV UNIT 699	$506,768	$1,041,011	$98,009	9.4	$1,880,148	$695,072	66.8	37.0

G. Fire Department

032 Fire
150 Emergency Services
151 Public Safety Communications
332 Fire Capital
612 Firemen's Relief and Pension Fund

CITY OF YAKIMA
FIRE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Fire -- 032 **DIRECTOR: Dennis Mayo**

DEFINITION -- The Fire Department has the responsibility for the protection of lives and property from loss due to fire, emergency medical response, and all other emergency events that occur in the City with the exception of law enforcement. Additionally, the Department provides fire and injury prevention public education programs designed to educate the citizens about the hazards of fire, emergency fire extinguishing and evaluation methods, bicycle safety, disaster pre-planning, and general community preparedness.

To accomplish these responsibilities in the most efficient and productive manner, the Department has a staff of career and reserve employees strategically located at Fire Stations throughout the community.

The Fire Department has the following service units:

Service Unit 121 -- Auxiliary
Service Unit 122 -- Operations
Service Unit 123 -- Investigation
Service Unit 125 -- Training
Service Unit 129 -- Administration

AUTHORIZED PERSONNEL		2003 Actual	2004 Amended Budget	2005 Proposed Budget
1180	Fire Chief	1.00	1.00	1.00
6380	Deputy Fire Chief	2.00	2.00	2.00
6327	Battalion Chief (Shift)	3.00	3.00	3.00
6325	Fire Captain (Shift)	5.00	6.00 (1)	6.00
6323	Fire Lieutenant	10.00	12.00 (1)	12.00
6326	Technical Training Captain	.00	.00	.00
6339	Fire Investigator	.00	.00	.00
6338	Fire Safety and Education Officer	.00	.00	.00
6351	Fire Training Supervisor	1.00	1.00	1.00
6344	Assistant Fire Marshal	1.00	1.00	1.00
6343	Deputy Fire Marshal	1.00	1.00	1.00
6352	Fire Training Assistant	1.00	1.00	1.00
6321	Firefighter	45.00	51.00 (1)	51.00
8230	Mechanic	1.00	1.00	1.00
16101	Administrative Assistant to the Fire Chief	1.00	1.00	1.00
6441	Secretary II	1.00	1.00	1.00
	Total Personnel	73.00	82.00	82.00

(1) City Annexation added West Valley Station in April 2004: promoting 2 Lieutenants, 1 Captain and hiring 9 firefighters.

DEPT 032 FIRE

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
121 FIRE AUXILIARY	$10,884	$13,700	$2,662	19.4	$9,600	$12,700	92.7	132.3
122 FIRE SUPPRESSION	5,494,241	5,940,413	4,227,875	71.2	5,782,827	6,110,250	102.9	105.7
123 FIRE INVESTIGATION	126,863	134,809	88,045	65.3	126,009	124,616	92.4	98.9
125 FIRE TRAINING	259,073	258,457	221,485	85.7	307,210	304,622	117.9	99.2
129 ADMINISTRATION	488,323	505,714	363,853	71.9	513,547	542,948	107.4	105.7
641 INSURANCE AND BONDS	56,474	64,175	64,175	100.0	64,175	70,593	110.0	110.0
TOTAL EXPENDITURES	$6,435,858	$6,917,268	$4,968,095	71.8	$6,803,368	$7,165,728	103.6	105.3

EXPLANATORY NARRATIVE

Salaries and Wages -- Yakima Firefighters Local #469 contract has been recently ratified by City Council and is included in the 2005 budget. The salary accounts in this department also reflect an estimate for the management pay and compensation adjustment (PACA). The personnel benefit accounts include base rate increases for medical and dental insurance of about 5%.

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, Electronic Installation/ Maintenance, Fire Investigation, Confined Space Rescue, High and Low Angle Rescue, Incident Command, and Involvement in Community Projects. Each of these services requires extensive education and training on a continuous basis for our personnel. The majority of the training is being done by personnel in-house; however, to provide up-to-date and state-of-the-art training, it necessitates that we send our personnel to some outside training programs to maintain a high level of professionalism. This year the Department will continue to focus on expanding our training center education activities. This will provide on-site training for our personnel using statewide and national experts in the related fields.

The Department has devoted a large percentage of available training funds toward state and federally mandated training for structured Firefighter training, specialized rescue, Emergency Medical certification, hazardous materials response, and incident command.

Interfund Operating Rentals and Leases -- The equipment replacement reserve within the Fire Capital Fund was established a number of years ago, and has provided the Fire Department with the ability to replace equipment without a major impact on the General Fund or a need to pursue bonding revenue. The fund was set up using the City code

provisions, which established a structured method for building equipment replacement reserves. It is based on the estimated life, salvage value, inflation, and the original cost of the major Fire Department rolling stock. In 2005, the funding of this account is proposed at $50,000 from Emergency Services Fund; contribution from the General is eliminated due to budget constraint.

Budget Summary

The budget for 2005 reflects an increase of $362,360 or 5.3% from the 2004 year-end estimate of $6,803,368 to $7,165,728. The increase is due to contractual salary, benefit and longevity obligations.

CITY OF YAKIMA
FIRE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Fire **DIRECTOR: Dennis Mayo**

DIVISION: Service Unit 121 -- Auxiliary **MANAGER: Brian Schaeffer**

DEFINITION -- This service unit was established in 1991 to meet the need to adequately protect areas added to the City by annexation. The primary purpose of the Auxiliary is to support the Operations Division during emergency and non-emergency operations. This is accomplished through public safety education presentations, operating an air support vehicle and providing rehabilitation to Firefighters on emergency scenes.

EXPLANATORY NARRATIVE

The Reserve Program has developed a core of dedicated volunteers. However, in years past we have experienced a turnover rate of approximately 30% each year. Most of the personnel change In this division is due to career moves as we continue to prepare these young people for employment in the Fire Service, and to general difficulties in staffing volunteers because of increases in mandatory training requirements, impacts on their families, and lack of support from employers. The proposed budget of this service unit reflects a decrease of $1,000 or 7.3% decrease from the 2004 budget of $13,700 to $12,700. The decrease is mainly due to the elimination of volunteer fire pension benefits. There are no staff or personnel eligible or qualified for this pension plan.

DEPT 032 FIRE

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 121 FIRE AUXILIARY								
EXPENSE								
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	$0	$1,000	$0	0.0	$0	$0	0.0	0.0
2U0 UNIFORMS AND CLEANING	4,556	1,600	0	0.0	1,600	1,600	100.0	100.0
TOTAL	4,556	2,600	0	0.0	1,600	1,600	61.5	100.0
300 SUPPLIES								
350 SMALL TOOLS & MIN EQU	2,384	1,500	1,765	117.6	1,500	1,500	100.0	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	271	2,000	200	10.0	1,000	2,000	100.0	200.0
480 REPAIRS AND MAINTENANCE	0	1,100	0	0.0	0	1,100	100.0	0.0
490 MISCELLANEOUS	1,283	1,500	357	23.8	1,500	1,500	100.0	100.0
4R0 RESERVE FIRE FIGHTERS	2,390	5,000	340	6.8	4,000	5,000	100.0	125.0
TOTAL	3,944	9,600	897	9.3	6,500	9,600	100.0	147.7
TOTAL EXPENDITURES-SRV UNT 121	$10,884	$13,700	$2,662	19.4	$9,600	$12,700	92.7	132.3

CITY OF YAKIMA
FIRE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Fire **DIRECTOR: Dennis Mayo**

DIVISION: Service Unit 122 -- Operations **MANAGER: Steve Scott**

DEFINITION -- The mission of this service unit is: to mitigate and control emergencies resulting from fires, trauma, disasters, hazardous material incidents, emergency medical emergencies, and other related incidents professionally and expeditiously; to minimize suffering and loss of life and property; and to protect the environment. The current work program of this service unit includes the maintenance of a professional force prepared to attack and extinguish all uncontrolled fires and to provide basic life support medical assistance to victims of acute illness and trauma within the City.

PERFORMANCE STATISTICS	2003 Actual	2004 9/30/04 Year-to-Date	2004 Estimated	2005 Estimated
NEED/DEMAND				
Fire and Other:	2,705	1,917	2,762	2,800
• Fire	508	387	566	575
• Rupture/Explosions	18	3	9	10
• Hazardous Condition	369	205	305	310
• Service Call	427	273	404	410
• Good Intent (responses to report of fire or other hazardous conditions)	854	709	995	980
• False Call	451	302	433	450
• Other (miscellaneous request for service)	78	38	50	65
EMS/Rescue	5324	3998	5,430	5,550
Total -- 2003	8,029	5,915		
2004 -- Projected Year-End			8,192	8,350
In-Service Training (Man Hours)	14,247	9367	15,000	15,000

Structural Fires --	Structure fires usually require three or more companies per response.
Automatic Alarms --	Alarms from on-site monitoring systems.
Other Fires --	Includes vehicle, aircraft, outside of structure fires, and grass fires.
Non-Emergency --	Includes such alarms as smell of smoke, CO alarms sounding, assisting invalids, spill abatements, lock-outs and various other calls not requiring a "lights and siren" emergency response.
Other Emergencies --	Consist of hazardous material spills, specialized rescues, explosions, building collapse, leaking gas mains and natural or man-made disasters.
Medical Emergencies --	Consist of all types of medical and traumatic injury calls, including: cardiac difficulties and arrest, breathing difficulties and arrest, vehicles accidents.

EXPLANATORY NARRATIVE

Account 110 Salaries and Wages -- This line item for 2005 reflects an increase of $426,784 or 10.9% from the 2003 year-end estimate of $3,921,602 to $4,348,386. The 2005 costs are an accurate reflection of meeting full-authorized staffing levels including the annexation staffing increase that occurred for partial year 2004, collective bargaining agreement and step increases.

Account 120 Overtime – This line item reflects a decrease of $97,000 or 18.1% from the 2004 year-end estimate of $537,500 to $440,500. The 2004 transition cost resulted in a significant increase in overtime due to the annexation of West Valley; for 2005 overtime should return to normal since we are fully staffed.

Account 130 Special Pay -- This line item increased to $19,120 in 2005 to accommodate the newly added Hazardous Material Team special pay. This is a 109% increase from $9,120 in 2004.

Account 140 Retirement/Termination Cash out -- This line item for 2005 reflects a decrease of $9,000 or 58% decrease from the 2004 budget of $24,000 to $15,000. The reduction is due to a reduced number of anticipated retirements in 2005.

Account 200 Personnel Benefits -- This line item for 2005 reflects an increase of $63,753 or 7.37% from the 2004 year-end estimate of $864,661 to $928,414. This is mainly due to rate adjustments in medical and dental insurance and full staffing related to annexation.

Account 240 Uniforms and Cleaning --- This item is held at $49,000 for 2005 reflecting no increase in spite of a 12% increase in personnel due to annexation related hiring.

Account 310 Office & Operating Supplies – This line is increased by 5% for 2005 from the year end 2004 estimate, to provide for provision of operating supplies for the station and engine company that was added in 2004 as related to the annexations.

Account 350 Small Tools and Minor Equipment – This line item reflects an increase of $5,200 or 14.3% from the year-end estimate of $36,300 to $41,500. The increase is mainly due to anticipated cost related to the additional engine company and Tieton Drive Fire Station.

Account 410 Professional Services -- The 2005 budgeted $10,000 reflects a 90% decrease over projected 2004 year end levels due to lower anticipated costs. This account was for an interim contract for fire protection services with the West Valley Fire District that became void mid year with the addition of an engine company.

Account 470 Public Utility Services -- This account for 2005 reflects an increase of $7,168 or 9% from the 2004 year-end estimate of $80,013 to $87,181. This is primarily due to the increased cost of energy and the addition of a fire station.

Service Unit 122 -- Summary

The 2005 budget for this service unit reflects a $327,423 or 5.66% increase from the 2004 year-end estimate of $5,782,827 to $6,110,250. The most significant cause of this increase is the transition to providing full time fire protection to the annexation areas.

DEPT 032 FIRE

SERVICE UNIT 122 FIRE SUPPRESSION EXPENSE	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$3,453,704	$4,012,824	$2,769,563	69.0	$3,921,602	$4,348,386	108.4	110.9
120 OVERTIME	428,524	525,566	476,868	90.7	537,500	440,500	83.8	82.0
130 SPECIAL PAY	5,600	9,120	4,525	49.6	9,120	19,120	209.6	209.6
140 RETIRE / TERM CASHOUT	24,651	24,000	2,106	8.8	12,000	15,000	62.5	125.0
TOTAL	3,912,480	4,571,510	3,253,063	71.2	4,480,222	4,823,006	105.5	107.7
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	748,788	886,506	660,437	74.5	864,661	928,414	104.7	107.4
2U0 UNIFORMS AND CLEANING	213,264	50,000	43,313	86.6	49,000	49,000	98.0	100.0
TOTAL	962,052	936,506	703,750	75.1	913,661	977,414	104.4	107.0
300 SUPPLIES								
310 OFFICE & OPERATING SUP	50,128	91,300	49,977	54.7	74,300	78,300	85.8	105.4
320 FUEL CONSUMED	25,138	40,075	25,148	62.8	35,000	35,000	87.3	100.0
350 SMALL TOOLS & MIN EQU	27,300	45,200	13,122	29.0	36,300	41,500	91.8	114.3
TOTAL	102,567	176,575	88,247	50.0	145,600	154,800	87.7	106.3
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	387,028	101,399	98,633	97.3	98,633	10,000	9.9	10.1
420 COMMUNICATIONS	5,971	7,501	659	8.8	6,527	6,677	89.0	102.3
450 OPER RENTALS & LEASES	378	1,000	341	34.1	1,000	1,000	100.0	100.0
470 PUBLIC UTILITY SERVICES	65,557	78,951	41,184	52.2	80,013	87,181	110.4	109.0
480 REPAIRS AND MAINTENANCE	25,636	29,000	20,331	70.1	29,000	29,000	100.0	100.0
490 MISCELLANEOUS	12,881	20,740	4,805	23.2	10,940	20,740	100.0	189.6
TOTAL	497,450	238,590	165,953	69.6	226,113	154,598	64.8	68.4
500 INTERGOVERNMENTAL SERVICES								
530 STATE/COUNTY TAXES & ASSESS	53	432	62	14.3	432	432	100.0	100.0
600 CAPITAL OUTLAYS								
640 MACHINERY AND EQUIPMENT	2,840	0	0	0.0	0	0	0.0	0.0
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LEASES	16,800	16,800	16,800	100.0	16,800	0	0.0	0.0
TOTAL EXPENDITURES-SRV UNT 122	$5,494,241	$5,940,413	$4,227,875	71.2	$5,782,827	$6,110,250	102.9	105.7

CITY OF YAKIMA
FIRE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Fire **DIRECTOR: Dennis Mayo**

DIVISION: Service Unit 123 -- Fire Investigation **MANAGER: Brian Schaeffer**

DEFINITION -- This service unit is responsible for determining the origin and cause of all fires and explosions occurring within the City, and identifying criminal acts as related to the incidence of fire. The goal of this service unit is to determine accurately the cause of fires and gather evidence required for prosecution of persons guilty of arson, as well as facts and information that may be pertinent to protect failure and safety concerns. Investigations lead to claims and restitution for all fires (accidental and intentional). Subrogation and insurance restitution has expanded the role of fire investigation.

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's.

PERFORMANCE STATISTICS	**2004 Actual**	**2004 Estimated Budget**	**2005 Projected Budget**
NEED/DEMAND			
Juvenile Fire Setter Counseling	76	90	100
Investigate and Determine the Cause of the Fires	508	520	500
IMPACT/PRODUCTIVITY -- Cost Per Unit	N/A	N/A	N/A

EXPLANATORY NARRATIVE

Account 110 Salaries and Wages -- This line item for 2005 reflects an increase of $3,034 from the 2004 year-end estimate of $77,315 to $80,349. This is an increase of 3.92%. The 2005 costs are an accurate reflection of meeting full-authorized staffing levels and contractual obligations.

Account 120 Overtime -- This line item for 2005 reflects a decrease of $3,000 or 30% from the 2004 year-end estimate of $10,000 to $7,000. The 2005 costs are an accurate reflection of meeting requirements of normal overtime demands.

Account 350 Small Tools and Minor Equipment – This line item is budgeted at $2,600 for 2005. This account will also account for the newly approved Canine Accelerant Detection Program (CAPD); estimated to be $1,500. At the time this budget was developed, the canine program was not yet approved. The final budget will be adjusted to reflect both the cost of this program and any associated donation/revenue.

Service Unit 123 -- Summary

This service unit for 2005 reflects a decrease of $1,393 or 1.1% from the 2004 year-end estimate of $126,009 to $124,616. The decrease is mainly due to reduction of overtime cost.

SERVICE UNIT 123 FIRE INVESTIGATION
EXPENSE

100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$74,343	$77,315	$51,747	66.9	$77,315	$80,349	103.9	103.9
120 OVERTIME	13,354	7,000	6,694	95.6	10,000	7,000	100.0	70.0
130 SPECIAL PAY	10,825	12,000	10,200	85.0	12,000	12,000	100.0	100.0
140 RETIRE / TERM CASHOUT	1,660	13,000	0	0.0	0	0	0.0	0.0
TOTAL	100,181	109,315	68,641	62.8	99,315	99,349	90.9	100.0
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	14,875	14,682	11,513	78.4	14,682	13,854	94.4	94.4
300 SUPPLIES								
310 OFFICE & OPERATING SUP	4,623	3,000	2,812	93.7	4,000	4,000	133.3	100.0
350 SMALL TOOLS & MIN EQU	2,219	1,600	2,391	149.4	2,600	2,600	162.5	100.0
TOTAL	6,843	4,600	5,203	113.1	6,600	6,600	143.5	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	47	1,000	64	6.4	200	200	20.0	100.0
420 COMMUNICATIONS	1,182	1,212	147	12.1	1,212	1,212	100.0	100.0
430 TRANSPORTATION / TRAINING	1,905	2,000	474	23.7	2,000	2,000	100.0	100.0
490 MISCELLANEOUS	1,230	1,400	1,403	100.2	1,400	1,400	100.0	100.0
TOTAL	4,364	5,612	2,087	37.2	4,812	4,812	85.7	100.0
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LEASES	600	600	600	100.0	600	0	0.0	0.0
TOTAL EXPENDITURES-SRV UNT 123	$126,863	$134,809	$88,045	65.3	$126,009	$124,616	92.4	98.9

CITY OF YAKIMA
FIRE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Fire **DIRECTOR: Dennis Mayo**

DIVISION: Service Unit 125 -- Fire Training **MANAGER: Brian Schaeffer**

DEFINITION -- 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 Assistant position in 2003, which is funded by pass-through YV-Tech funds. Four major areas of activity exist within the Training Division of the Department; 1) fire suppression training, 2) emergency medical training, 3) special operations training (hazardous materials, terrorism mitigation and tactical rescue), and 4) fire investigation training.

PERFORMANCE INDICATORS -- N/A

EXPLANATORY NARRATIVE

Account 110 Salary and Wages -- This line item for 2005 reflects a decrease of $7,978 or 4.4% from the 2004 amended budget $180,390 to $172,412. The occurrence of a 2004-projected year-end increase of $7,978 was caused by instructor wages during the two classes (3 ½ months) of newly hired firefighter academies for the annexation obligation.

Account 120 Overtime – This line item for 2005 reflects a $3,000 or 13% decrease from the projected 2004 year-end budget of $23,000 to $20,000. The fully qualified cadet instructor (Training Assistant) is anticipated to reduce the overtime impact to the budget by diminished use of cadet instructors at the overtime rate. Personnel in this service unit were utilized during the annexation transition staffing of apparatus, resulting in a 2004 increase in this line item.

Account 200 Personnel Benefits – This line item for 2005 reflects a 14.5% or $4,710 decrease from the projected 2004 year-end budget of $32,489 to $27,779. The 2004 was elevated to provide recruit academy training related to the annexation. The 2005 budget has returned to normal levels.

Account 310 Office & Operating Supplies – This line item is increased for 2005 by 7.69% or $1,500 from the 2004 budget level of $19,500. The increase is related to the recent annexation of Tieton Drive Fire Station.

Account 410 Professional Services -- This line item for 2005 reflects an increase of $10,000 from the 2004 year-end estimate of $22,000 to $32,000. This is a 45.45% increase. The increase is a result from the training needs of the additional staffing from recent annexations and additional training related to the Hazardous Material team. Additional impact is the anticipated emphasis on training to increase proficiency of Company Officers in the role of incident commanders.

Account 490 Miscellaneous – This line item reflects a 40.22% or $7,000 increase from the 2004 amended budget of $17,400 due to increase costs related to Hazardous Material Team training and maintenance. Additional training endeavors related to Officer development for increasing safety at the emergency scene. This item also includes a City Manager's initiated match of department's budget for an officer entering graduate school.

Service Unit 125 -- Summary

This service unit for 2005 reflects a 0.9% decrease of $2,588 from the 2004 year-end estimate of $307,210 to $304,622. This decrease is a result of the loss of salary obligations for a temporary instructor during Academy Classes.

SERVICE UNIT 125 FIRE TRAINING
EXPENSE

100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$142,069	$148,986	$128,635	86.3	$180,390	$172,412	115.7	95.6
120 OVERTIME	34,991	17,000	19,270	113.4	23,000	20,000	117.6	87.0
130 SPECIAL PAY	1,750	3,000	225	7.5	3,000	3,000	100.0	100.0
140 RETIRE / TERM CASHOUT	1,520	0	0	0.0	0	0	0.0	0.0
TOTAL	180,330	168,986	148,130	87.7	206,390	195,412	115.6	94.7
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	27,039	24,640	25,027	101.6	32,489	27,779	112.7	85.5
300 SUPPLIES								
310 OFFICE & OPERATING SUP	17,205	19,500	16,343	83.8	20,000	21,000	107.7	105.0
350 SMALL TOOLS & MIN EQU	1,060	1,000	748	74.8	1,000	1,000	100.0	100.0
TOTAL	18,265	20,500	17,091	83.4	21,000	22,000	107.3	104.8
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	14,150	22,000	18,817	85.5	22,000	32,000	145.5	145.5
420 COMMUNICATIONS	2,694	3,031	360	11.9	3,031	3,031	100.0	100.0
490 MISCELLANEOUS	14,695	17,400	10,161	58.4	20,400	24,400	140.2	119.6
TOTAL	31,539	42,431	29,337	69.1	45,431	59,431	140.1	130.8
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LEASES	1,900	1,900	1,900	100.0	1,900	0	0.0	0.0
TOTAL EXPENDITURES-SRV UNT 125	$259,073	$258,457	$221,485	85.7	$307,210	$304,622	117.9	99.2

CITY OF YAKIMA
FIRE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Fire **DIRECTOR: Dennis Mayo**

DIVISION: Service Unit 129 -- Administration

DEFINITION -- 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.

PERFORMANCE INDICATORS -- N/A

EXPLANATORY NARRATIVE

Account 110 Salaries and Wages -- This line item for 2005 reflects a $21,984 or 5.87% increase over the 2004 year-end estimate of $374,333 to $396,317 This increase is reflective of wage, merit and longevity adjustments.

Account 120 Overtime -- This line item for 2005 reflects a $3,000 or 37.5% reduction from the 2004-projected budget of $8,000 to the 2005 budget proposal of $5,000. The reduction in overtime is the result of the Deputy Chiefs utilizing compensatory time in lieu of overtime.

Account 200 Personnel Benefits – This line item for 2005 reflects a $5,468 or 8.93% increase from the 2004 year-end estimate of $61,172 to $66,640. The increase is mainly due to the rate increase in medical and dental insurance.

Account 310 Office and Operating Supplies – In April 2004 an additional fire station was staffed requiring additional supplies which is reflected in an increase of 14.49% or $2,000 of the 2004 year-end estimate of $13,800 to $15,800.

Account 410 Professional Services -- This line item reflects a decrease of $4,000 or 40% from the 2004 year-end estimate of $10,000 to $6,000. The 2004 expenses were higher than anticipated due to contractual and personnel issues.

Account 420 Communications -- The 2005 proposed budget is a 57.4% or $11,282 increase over the 2004 amended budget of $19,604. This increase is primarily due to purchase of the Nextel Cellular phones, which provide an accredited second means of emergency communication. The 2005 proposed budget is 8.28% or $2,362 increase over the 2004 year-end projection of $28,524 due to projected increase in communication costs.

Service Unit 129 -- Summary

This service unit for 2005 reflects an increase of $29,401 or 5.72% from the 2004 year-end estimate of $513,547 to $542,948.

SERVICE UNIT 129 ADMINISTRATION								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$358,384	$374,333	$273,822	73.1	$374,333	$396,317	105.9	105.9
120 OVERTIME	3,921	8,000	409	5.1	2,500	5,000	62.5	200.0
140 RETIRE / TERM CASHOUT	1,645	0	0	0.0	0	0	0.0	0.0
TOTAL	363,949	382,333	274,232	71.7	376,833	401,317	105.0	106.5
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	58,340	61,172	46,434	75.9	61,172	66,640	108.9	108.9
300 SUPPLIES								
310 OFFICE & OPERATING SUP	12,575	13,800	9,284	67.3	13,800	15,800	114.5	114.5
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	9,401	6,000	8,024	133.7	10,000	6,000	100.0	60.0
420 COMMUNICATIONS	21,391	19,604	12,255	62.5	28,524	30,886	157.5	108.3
430 TRANSPORTATION / TRAINING	11,790	13,205	7,661	58.0	13,205	13,205	100.0	100.0
450 OPER RENTALS & LEASES	0	700	0	0.0	700	700	100.0	100.0
480 REPAIRS AND MAINTENANCE	2,590	2,900	1,575	54.3	2,900	2,900	100.0	100.0
490 MISCELLANEOUS	7,588	5,300	3,688	69.6	5,713	5,500	103.8	96.3
TOTAL	52,759	47,709	33,203	69.6	61,042	59,191	124.1	97.0
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LEASES	700	700	700	100.0	700	0	0.0	0.0
TOTAL EXPENDITURES - S U 129	$488,323	$505,714	$363,853	71.9	$513,547	$542,948	107.4	105.7
SERVICE UNIT 641 INS & BONDS								
EXPENSE								
900 INTERFUND PAYMENT FOR SVCS								
960 INTERFUND INSURANCE SVCS	$56,474	$64,175	$64,175	100.0	$64,175	$70,593	110.0	110.0
TOTAL EXPENDITURES - S U 641	$56,474	$64,175	$64,175	100.0	$64,175	$70,593	110.0	110.0

CITY OF YAKIMA
FIRE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Fire **DIRECTOR: Dennis Mayo**

DIVISION: Emergency Services -- 150 **MANAGER: Brian Schaeffer**
Service Unit 122 -- Fire Suppression
Service Unit 126 -- EMS

DEFINITION -- The Emergency Services Fund was created to account for the EMS Levy resources received by Yakima. These resources may be used for operation and support in the provision of Emergency Medical Services to the citizens of Yakima and 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 and supplies.

PERFORMANCE STATISTICS -- N/A

EXPLANATORY NARRATIVE
Service Unit 122 -- Fire Suppression

All salary accounts in this division reflect increases due to estimated wage increases for IAFF and management. The personnel benefit accounts include base rate increases for medical and dental insurance of about 5%.

Account 110 Salaries and Wages -- This line item for 2005 reflects an increase of $62,271 or 17.6% from the 2004 year-end estimate of $353,700 to $415,971. This increase reflects expected contractual obligations and additional personnel hired for annexation obligations.

Account 200 Personnel Benefits -- This line item for 2005 reflects an increase of $11,313 or 14.21% from the 2004 year-end estimate of $79,575 to $90,888.

Account 410 Professional Services -- The 2004 budget of $12,800 was for fire protection services contract with West Valley Fire District. This service does not exist in 2005 and is reflected in the 2005 budget as zero.

Service Unit 126 -- EMS

Account 110 Salaries and Wages -- This line item for 2005 reflects an increase of $3,443 from the 2004 year-end estimate of $80,326 to $83,769. This is a 4.28% increase.

Account 310 Office and Operating Supplies-- This line item for 2005 reflects an increase of $10,000 or 50% from the 2004 year-end estimate of $20,000 to $30,000. The increase is due to the additional fire company and newly annexed station's cache.

Account 640 Capital Outlays – For 2005, $15,000 is budgeted for portable radio and other technical operation support equipment.

EMS FUND EXPENDITURE/REVENUE SUMMARY

		2003 Actual	2004 Estimate	2005 Projected
Expenditure Summary by Service Unit:				
122	Fire Suppression	$379,197	$496,075	$ 551,058
126	Emergency Services	325,730	289,997	200,820
641	Insurance and Bonds	11,000	12,500	13,750
645	Interfund Distribution	170,000	200,000	200,000
	Total Expenditures	$885,927	$998,572	$965,628
Revenue Summary by Basub:				
270	Beginning Balance	$360,514	$365,922	$273,050
330	Intergovernmental Revenue	889,853	905,200	923,200
360	Miscellaneous Revenue	1,482	500	2,000
	Total Revenues	$1,251,849	$1,271,622	$1,198,250

DEPT 150 EMERGENCY SERVICES

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
122 FIRE SUPPRESSION	$379,197	$519,811	$356,654	68.6	$496,075	$551,058	106.0	111.1
126 EMERGENCY SERVICES	325,730	353,275	222,076	62.9	289,997	200,820	56.8	69.2
641 INSURANCE AND BONDS	11,000	12,500	12,500	100.0	12,500	13,750	110.0	110.0
645 INTERFUND DISTRIBUTION	170,000	150,000	167,500	111.7	200,000	200,000	133.3	100.0
TOTAL EXPENDITURES	885,927	1,035,586	758,730	73.3	998,572	965,628	93.2	96.7
REV SUMMARY BY SERVICE UNIT								
126 EMERGENCY SERVICES	0	500	0	0.0	500	500	100.0	100.0
699 GENERAL REVENUES	891,335	1,264,509	518,845	41.0	1,271,122	1,197,750	94.7	94.2
TOTAL REVENUES	$891,335	$1,265,009	$518,845	41.0	$1,271,622	$1,198,250	94.7	94.2
SERVICE UNIT 122 FIRE SUPPRESSION								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$282,609	$370,028	$248,574	67.2	$353,700	$415,971	$112.4	117.6
120 OVERTIME	32,121	48,814	34,918	71.5	48,800	41,000	84.0	84.0
130 SPECIAL PAY	1,200	500	875	175.0	1,200	3,200	640.0	266.7
140 RETIRE / TERM CASHOUT	734	0	0	0.0	0	0	0.0	0.0
TOTAL	316,664	419,342	284,367	67.8	403,700	460,171	109.7	114.0
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	62,533	87,668	59,487	67.9	79,575	90,888	103.7	114.2
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	0	12,800	12,800	100.0	12,800	0	0.0	0.0
TOTAL EXPENDITURES-SRV UNT 122	$379,197	$519,811	$356,654	68.6	$496,075	$551,058	106.0	111.1

DEPT 150 EMERGENCY SERVICES

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 126 EMERGENCY SVCS								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$69,089	$82,629	$51,799	62.7	$80,326	$83,769	101.4	104.3
120 OVERTIME	607	2,000	1,192	59.6	800	2,000	100.0	250.0
130 SPECIAL PAY	50	0	75	0.0	75	0	0.0	0.0
TOTAL	69,746	84,629	53,066	62.7	81,201	85,769	101.3	105.6
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	11,890	14,796	9,150	61.8	14,796	12,051	81.4	81.4
300 SUPPLIES								
310 OFFICE & OPERATING SUP	30,035	26,000	16,749	64.4	20,000	30,000	115.4	150.0
350 SMALL TOOLS & MIN EQU	48,046	6,000	904	15.1	6,000	6,000	100.0	100.0
TOTAL	78,081	32,000	17,653	55.2	26,000	36,000	112.5	138.5
400 OTHER SERVICES AND CHARGES								
430 TRANSPORTATION / TRAINING	352	2,850	330	11.6	1,000	1,000	35.1	100.0
490 MISCELLANEOUS	1,356	3,000	229	7.6	1,000	1,000	33.3	100.0
TOTAL	1,708	5,850	559	9.6	2,000	2,000	34.2	100.0
600 CAPITAL OUTLAYS								
640 MACHINERY AND EQUIPMENT	30,305	50,000	25,648	51.3	50,000	15,000	30.0	30.0
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LEASES	134,000	166,000	116,000	69.9	116,000	50,000	30.1	43.1
TOTAL EXPENDITURES-SRV UNT 126	$325,730	$353,275	$222,076	62.9	$289,997	$200,820	56.8	69.2
360 MISCELLANEOUS REVENUES	$0	$500	$0	0.0	$500	$500	100.0	100.0
TOTAL REVENUES - SRV UNT 126	$0	$500	$0	0.0	$500	$500	100.0	100.0
SERVICE UNIT 641 INS & BONDS								
EXPENSE								
900 INTERFUND PAYMENT FOR SVCS								
960 INTERFUND INSURANCE SVCS	$11,000	$12,500	$12,500	100.0	$12,500	$13,750	110.0	110.0
TOTAL EXPENDITURES - S U 641	$11,000	$12,500	$12,500	100.0	$12,500	$13,750	110.0	110.0
SERVICE UNIT 645 INTERFUND DISTRIB								
EXPENSE								
500 INTERGOVERNMENTAL SERVICES								
550 INTERFUND SUBSIDIES	$170,000	$150,000	$167,500	111.7	$200,000	$200,000	133.3	100.0
TOTAL EXPENDITURES-SRV UNT 645	$170,000	$150,000	$167,500	111.7	$200,000	$200,000	133.3	100.0
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$366,809	$0	0.0	$365,922	$273,050	74.4	74.6
330 INTERGOVERNMENTAL REV	889,853	896,200	517,202	57.7	905,200	923,200	103.0	102.0
360 MISCELLANEOUS REVENUES	1,482	1,500	1,642	109.5	0	1,500	100.0	0.0
TOTAL REVENUES - SRV UNIT 699	$891,335	$1,264,509	$518,845	41.0	$1,271,122	$1,197,750	94.7	94.2

CITY OF YAKIMA
FIRE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Fire/Police **DIRECTOR: Dennis Mayo, Fire Chief**
Sam Granato, Police Chief

MANAGER: Wayne Wantland

DIVISION: Public Safety Communications -- 151
Service Unit 120 -- 9-1-1 Calltaking
Service Unit 124 -- Public Safety Dispatch/Electronics Maintenance

DEFINITION -- The purpose of this division is 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 those departments/agencies served.

Overall View of the Division

Within this division, there are two service units. Service Unit 120 provides the 9-1-1 call answering services for the entire Yakima County. Service Unit 124 provides public safety dispatching, which includes Police and Fire, and electronic repair and maintenance for all City departments and other user agencies under contract.

In 2004, the division was budgeted at $2,414,201 and has an estimated year-end of $2,378,806. Our estimated 2005 budget is $2,496,944 or a 3.4% increase over the 2004 amended budget. Of this increase over the 2004 budget, $49,502 is in Service Unit 120 -- 9-1-1 Calltaking. The remaining $33,242 is attributed to Service Unit 124 -- Dispatching and Electronic Maintenance, and primarily reflects the increase in personnel costs due to a relatively new group of employees moving through the early years, which step increases compound the negotiated wage increases.

The salary account includes an estimated wage increase for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA).

The personnel benefit accounts include rate increases for medical and dental insurance of 5%, and PERS retirement contributions of 87%, along with the normal roll-ups related to base wage adjustments; while industrial insurance rates were reduced by 10%.

AUTHORIZED PERSONNEL		2003 Actual	2004 Amended Actual	2005 Proposed Budget
1274	Public Safety Communications Manager	1.00	1.00	1.00
17101	Public Safety Communications Supervisor	1.00	1.00	1.00
6415	Public Safety Lead Dispatcher	4.00	4.00	4.00
6412	Public Safety Dispatcher	9.00	9.00	9.00
6255	9-1-1 Calltaker	11.00	11.00	11.00
4521	Electronics Technician	2.75	2.75	3.00 (1)
18101	Communications Division Assistant	1.00	1.00	1.00
	Total Personnel	29.75	29.75	30.00

(1) The .75 Electronic Technician position was upgraded to full time position.

Service Unit 120 -- 9-1-1 Calltaking

This service unit provides 9-1-1 Calltaking for the entire Yakima County, and is funded completely under contract with Yakima County from the 9-1-1 excise tax revenue.

Account 110 Salaries and Wages -- This line item for 2005 reflects an increase of $29,805 or 6.35% from the year-end estimate of $468,662 to $498,467. This item is for eleven (11) 9-1-1 Calltakers and 45% of three (3) administrative positions.

Account 200 Personnel Benefits -- This line item for 2005 reflects an increase of $13,933 or 10.01% from the year-end estimate of $139,054 to $152,987.

Account 420 Communications -- This line item for 2005 reflects an increase of $20,793 or 7.17% from the year-end estimates of $290,000 to $310,793. This is due to the fact that in 2004 we had some reduced costs and reimbursements of overpayments that reduced the overall budget on a one-time basis. In 2005 we anticipated expenditures to be back to normal.

Account 480 Repairs and Maintenance -- This line item for 2005 reflects a decrease of $8,000 or 11.43% from the year-end estimate of $70,000 to $62,000. In 2004 we had some one-time costs associated with the maintenance of the computer software and hardware, which we do not anticipate to be needed in 2005.

Service Unit 120 -- Summary

In 2004 the service unit was budgeted at $1,172,172, with a year-end estimate of $1,138,698 or a decrease of 2.9% or $33,474. The 2005 budget is estimated at $1,221,674; a 7.28% or $82,976 increase over 2004 year-end estimate.

Service Unit 124 -- Public Safety Dispatch/Electronics Maintenance

This service unit provides the administration, dispatching and electronic maintenance functions for the division. This service unit is funded from a variety of sources, with a majority of the revenue being provided through an Interfund transfer from the telephone utility tax.

Account 110 Salaries and Wages -- This line item for 2005 reflects an increase of $56, 197 or 6.46% from the 2004 year-end estimate of $868,853 to $925,050. This is attributed to the estimated salary adjustments and the step increases the newer staff is receiving.

Account 200 Personnel Benefits -- This line item for 2005 reflects an increase of $19,690 or 8.54% from the year-end estimate of $230,347 to $250,037, primarily due to medical and industrial insurance costs, and the budgeted salary adjustments as noted above.

CAPITAL OUTLAY REQUEST:

Account 640:

Item	Cost	Funding Source	Justification
Computer Data Storage Device	$40,000	9-1-1 Fund	Replace worn out equipment
Total – Account 640	$40,000		

Service Unit 124 -- Summary

In 2004 this service unit was budgeted at $1,242,029, with a year-end estimate of $1,240,108 or a decrease of .15%. The 2005 budget is estimated at $1,275,271; a 2.83% or $35,163 increase over 2004 year-end budget.

Public Safety Communications Fund -- 2005 Expenditure/Revenue Summary

	Expenditures	Revenues
9-1-1 Calltaking	$1,221,673	
9-1-1 Services Contract		$1,176,783 (1)
Public Safety Dispatch/Electronic Maintenance	1,275,271	
Telephone Excise Tax		810,000
Dispatching Services		210,325
Electronic Maintenance/Radio Site Contracts		34,985
Alarm Monitoring		22,000
Emergency Services Fund		130,000
Unencumbered Balance		192,113
Interest		1,000
Total	$2,496,944	$2,577,206

(1) The 911 excise tax revenue will be adjusted in the final budget to reflect $54,828 refund to the County.

DEPT 151 PUBLIC SAFETY COMMUNICATIONS

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
120 911 CALL-TAKERS	$1,052,748	$1,172,172	$756,852	64.6	$1,138,698	$1,221,674	104.2	107.3
124 COMMUNICATIONS	1,160,641	1,242,029	875,330	70.5	1,240,108	1,275,271	102.7	102.8
TOTAL EXPENDITURES	2,213,388	2,414,201	1,632,181	67.6	2,378,806	2,496,944	103.4	105.0
REV SUMMARY BY SERVICE UNIT								
124 COMMUNICATIONS	1,204,227	1,410,012	1,102,679	78.2	1,438,944	1,443,093	102.3	100.3
645 INTERFUND DISTRIBUTION	910,000	940,000	705,000	75.0	940,000	940,000	100.0	100.0
699 GENERAL REVENUES	669	136,234	4,565	3.4	191,975	194,113	142.5	101.1
TOTAL REVENUES	$2,114,896	$2,486,246	$1,812,244	72.9	$2,570,919	$2,577,206	103.7	100.2

DEPT 150 EMERGENCY SERVICES

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 120 911 CALL-TAKERS								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$427,334	$468,844	$345,033	73.6	$468,662	$498,467	106.3	106.4
120 OVERTIME	30,697	25,500	10,659	41.8	12,500	20,500	80.4	164.0
140 RETIRE / TERM CASHOUT	2,072	0	0	0.0	0	0	0.0	0.0
TOTAL	460,103	494,344	355,692	72.0	481,162	518,967	105.0	107.9
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	124,688	136,751	102,687	75.1	136,751	150,684	110.2	110.2
2U0 UNIFORMS AND CLEANING	2,075	2,303	2,176	94.5	2,303	2,303	100.0	100.0
TOTAL	126,763	139,054	104,862	75.4	139,054	152,987	110.0	110.0
300 SUPPLIES								
310 OFFICE & OPERATING SUP	6,796	5,770	3,882	67.3	5,770	6,000	104.0	104.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	300	3,000	120	4.0	3,000	3,000	100.0	100.0
420 COMMUNICATIONS	274,137	310,793	124,505	40.1	290,000	310,793	100.0	107.2
430 TRANSPORTATION / TRAINING	4,630	7,500	6,188	82.5	7,500	7,500	100.0	100.0
480 REPAIRS AND MAINTENANCE	73,294	62,000	66,346	107.0	70,000	62,000	100.0	88.6
490 MISCELLANEOUS	12,046	20,000	12,552	62.8	20,000	20,000	100.0	100.0
TOTAL	364,407	403,293	209,712	52.0	390,500	403,293	100.0	103.3
600 CAPITAL OUTLAYS								
640 MACHINERY AND EQUIPMENT	0	32,500	0	0.0	25,000	40,000	123.1	160.0
900 INTERFUND PAYMENT FOR SVCS								
960 INTERFUND INSURANCE SVCS	12,482	14,184	14,184	100.0	14,184	15,602	110.0	110.0
990 INTERFUND-ADMIN CHARGE	82,196	83,027	68,519	82.5	83,027	84,824	102.2	102.2
TOTAL	94,678	97,211	82,703	85.1	97,211	100,426	103.3	103.3
TOTAL EXPENDITURES-SRV UNT 120	$1,052,748	$1,172,172	$756,852	64.6	$1,138,698	$1,221,674	104.2	107.3
SERVICE UNIT 124 COMMUNICATION								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$831,754	$874,950	$630,826	72.1	$868,853	$925,050	105.7	106.5
120 OVERTIME	43,220	36,500	29,926	82.0	36,500	36,500	100.0	100.0
140 RETIRE / TERM CASHOUT	11,400	0	0	0.0	0	0	0.0	0.0
TOTAL	886,374	911,450	660,752	72.5	905,353	961,550	105.5	106.2
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	216,886	229,347	167,431	73.0	229,347	249,037	108.6	108.6
2U0 UNIFORMS AND CLEANING	1,311	1,000	658	65.8	1,000	1,000	100.0	100.0
TOTAL	$218,197	$230,347	$168,089	73.0	$230,347	$250,037	108.5	108.5

DEPT 150 EMERGENCY SERVICES

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
300 SUPPLIES								
310 OFFICE & OPERATING SUP	$19,412	$21,000	$25,736	122.6	$25,470	$24,000	114.3	94.2
350 SMALL TOOLS & MIN EQU	6,872	8,100	2,807	34.7	8,100	8,100	100.0	100.0
TOTAL	26,284	29,100	28,543	98.1	33,570	32,100	110.3	95.6
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	119	1,000	840	84.0	1,000	1,000	100.0	100.0
420 COMMUNICATIONS	15,645	13,981	7,659	54.8	12,675	15,433	110.4	121.8
430 TRANSPORTATION / TRAINING	2,923	2,500	180	7.2	2,500	2,500	100.0	100.0
450 OPER RENTALS & LEASES	3,183	3,400	3,183	93.6	3,400	3,400	100.0	100.0
480 REPAIRS AND MAINTENANCE	4,351	4,500	5,513	122.5	5,513	4,500	100.0	81.6
490 MISCELLANEOUS	3,565	4,750	570	12.0	4,750	4,750	100.0	100.0
TOTAL	29,786	30,131	17,946	59.6	29,838	31,583	104.8	105.8
600 CAPITAL OUTLAYS								
640 MACHINERY AND EQUIPMENT	0	41,000	0	0.0	41,000	0	0.0	0.0
TOTAL EXPENDITURES-SRV UNT 124	$1,160,641	$1,242,029	$875,330	70.5	$1,240,108	$1,275,271	102.7	102.8
330 INTERGOVERNMENTAL REV	$1,157,577	$1,372,647	$1,072,079	78.1	$1,400,647	$1,404,428	102.3	100.3
340 CHARGES FOR SERVICES	34,318	31,000	27,970	90.2	31,932	32,300	104.2	101.2
360 MISCELLANEOUS REVENUES	12,332	6,365	2,630	41.3	6,365	6,365	100.0	100.0
TOTAL REVENUES - SRV UNT 124	$1,204,227	$1,410,012	$1,102,679	78.2	$1,438,944	$1,443,093	102.3	100.3
SERVICE UNIT 645 INTERFUND DISTR								
390 OTHER FINANCING SRCS	$910,000	$940,000	$705,000	75.0	$940,000	$940,000	100.0	100.0
TOTAL REVENUES - SRV UNT 645	$910,000	$940,000	$705,000	75.0	$940,000	$940,000	100.0	100.0
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$135,234	$0	0.0	$191,265	$192,113	142.1	100.4
360 MISCELLANEOUS REVENUES	669	1,000	4,565	456.5	710	2,000	200.0	281.7
TOTAL REVENUES - SRV UNIT 699	$669	$136,234	$4,565	3.4	$191,975	$194,113	142.5	101.1

CITY OF YAKIMA
FIRE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Fire **DIRECTOR: Dennis Mayo**

DIVISION: Fire Capital -- 332 **MANAGER: Steve Scott**

DEFINITION -- The Fire Capital Reserve account is constituted of funds from various sources with the origin of the funds in some instances establishing parameters for the expenditure of those funds.

FIRE CAPITAL FUND EXPENDITURE/REVENUE SUMMARY

		2003 Actual	2004 Estimate	2005 Projected
Expenditure Summary by Service Unit:				
122	Fire Operations	$505,773	$930,634	$93,500
124	Communications	0	0	0
125	Training	0	0	0
	Total Expenditures	$505,773	$930,634	$93,500
Revenue Summary by Service Unit:				
270	Beginning Balance	$1,022,911	$746,815	$240,564
124	Communications	8,748	8,748	8,748
125	Training	23,287	13,287	13,287
126	EMS	134,000	116,000	50,000
699	General Revenues	63,642	286,348	32,572
	Total Revenues	$1,252,588	$1,171,198	$345,171

EXPLANATORY NARRATIVE

Equipment Replacement Reserve

This account was originally funded from Federal Reserve Funds. For 2005, there is a $50,000 transfer from the Emergency Services Fund.

9/30/2004 balance -- $435,809

Capital Improvement Resources (Unallocated)

This resource was originally acquired from the sale of Fire Station #1. It has appreciated through interest and the annual sale of surplus property. This resource is not dedicated and does not have specific guidelines as do the other Capital Fund accounts.

9/30/2004 balance -- $70,756

Total Reserve Balance -- 9/30/2004 -- $506,565

CAPITAL OUTLAY REQUESTS

Item	Cost	Funding Source	Justification
Upgrade of HVAC Units at Station #91	$12,000	Fire Capital Funds (Buildings)	To replace 30 year-old and worn HVAC systems.
Repair and Maintenance Contractor Costs for Fire Stations	13,500	Fire Capital Funds (R&M Contractors)	To provide for incidental repairs as they arise. Ongoing annual cost of repairs.
Portable Radio Purchases	10,000	Fire Capital Funds (Operating Equipment)	To replace worn and out dated portable radios for emergency scene communications.
Installation of fiber optics to Harmon Senior Center and Fire Station #92. Fire portion of $120,000 project.	40,000	Fire Capital Funds (Operating Equipment)	To share in cost of installation of fiber optics to west side of the city to improve electronic communications and connectivity of city facilities.
Vehicle exhaust system removal from Fruitvale and Install at Fire Station #92	8,000	Fire Capital Funds (Buildings)	To utilize exhaust system from the idle Fruitvale Fire Station and install at Fire Station #92 for improvement of air quality for the firefighters. Significant safety improvement.
Replacement of facility stove tops and appliances.	10,000	Fire Capital Funds (Buildings)	To replace 30 year old stove tops from Station #95 and Station #91 extractor.
TOTAL	$93,500		

DEPT 332 FIRE CAPITAL

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
122 FIRE SUPPRESSION	$505,774	$938,023	$653,065	69.6	$930,634	$93,500	10.0	10.0
REV SUMMARY BY SERVICE UNIT								
124 COMMUNICATIONS	8,748	15,000	6,883	45.9	8,748	8,748	58.3	100.0
125 FIRE TRAINING	23,287	13,287	16,301	122.7	13,287	13,287	100.0	100.0
126 EMERGENCY SERVICES	134,000	166,000	116,000	69.9	116,000	50,000	30.1	43.1
699 GENERAL REVENUES	63,642	992,790	274,259	27.6	1,033,163	273,136	27.5	26.4
TOTAL REVENUES	$229,677	$1,187,077	$413,443	34.8	$1,171,198	$345,171	29.1	29.5

DEPT 332 FIRE CAPITAL

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 122 FIRE SUPPRESSION								
EXPENSE								
300 SUPPLIES								
310 OFFICE & OPERATING SUP	$0	$329,680	$330,532	100.3	$330,532	$0	0.0	0.0
350 SMALL TOOLS & MIN EQU	32	0	0	0.0	0	0	0.0	0.0
TOTAL	32	329,680	330,532	100.3	330,532	0	0.0	0.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	11,874	0	0	0.0	0	0	0.0	0.0
480 REPAIRS AND MAINTENANCE	8,617	13,500	4,074	30.2	13,500	13,500	100.0	100.0
TOTAL	20,491	13,500	4,074	30.2	13,500	13,500	100.0	100.0
600 CAPITAL OUTLAYS								
620 BUILDINGS	60,787	54,000	13,187	24.4	46,000	30,000	55.6	65.2
630 IMP OTHER THAN BLDGS	0	0	0	0.0	0	40,000	0.0	0.0
640 MACHINERY AND EQUIPMENT	424,463	540,843	305,272	56.4	540,602	10,000	1.8	1.8
TOTAL	485,250	594,843	318,459	53.5	586,602	80,000	13.4	13.6
TOTAL EXPENDITURES-SRV UNT 122	$505,774	$938,023	$653,065	69.6	$930,634	$93,500	10.0	10.0
SERVICE UNIT 124 COMMUNICATIONS								
360 MISCELLANEOUS REVENUES	$8,748	$15,000	$6,883	45.9	$8,748	$8,748	58.3	100.0
TOTAL REVENUES - SRV UNT 124	$8,748	$15,000	$6,883	45.9	$8,748	$8,748	58.3	100.0
SERVICE UNIT 125 FIRE TRAINING								
360 MISCELLANEOUS REVENUES	$23,287	$13,287	$16,301	122.7	$13,287	$13,287	100.0	100.0
TOTAL REVENUES - SRV UNT 125	$23,287	$13,287	$16,301	122.7	$13,287	$13,287	100.0	100.0
SERVICE UNIT 126 EMERGENCY SVCS								
360 MISCELLANEOUS REVENUES	$134,000	$166,000	$116,000	69.9	$116,000	$50,000	30.1	43.1
TOTAL REVENUES - SRV UNT 126	$134,000	$166,000	$116,000	69.9	$116,000	$50,000	30.1	43.1
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$704,442	$0	0.0	$746,815	$240,564	34.1	32.2
330 INTERGOVERNMENTAL REV	1,173	232,776	230,776	99.1	232,776	2,000	0.9	0.9
360 MISCELLANEOUS REVENUES	60,969	54,072	35,983	66.5	46,072	29,072	53.8	63.1
390 OTHER FINANCING SRCS	1,500	1,500	7,500	500.0	7,500	1,500	100.0	20.0
TOTAL REVENUES - SRV UNIT 699	$63,642	$992,790	$274,259	27.6	$1,033,163	$273,136	27.5	26.4

CITY OF YAKIMA
FIRE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Fire **Fire Pension Board**

DIVISION: Firemen's Relief and Pension -- 612

DEFINITION -- This trust fund pays pensions, disability benefits and medical benefits to retired Firefighters hired prior to 3/1/70. All retired Firefighters hired prior to 3/1/70 are to be paid out of this fund any additional benefits they were entitled to under the 1955 Act that were not offset or provided by the 1969 Amendatory Act.

Pension benefits of Firefighters hired after March 1, 1970 will be paid by the Washington Law Enforcement Officers and Firefighters' Retirement System (LEOFF I), but this fund provides medical benefit coverage for these employees upon retirement.

EXPLANATORY NARRATIVE

These benefits are supported by property taxes, an allocation of fire insurance premium tax, and reserves.

The 2005 property tax allocation for Fire Pension costs is estimated at $1,405,779. This is $27,564 or 2% greater than the 2004 year-end estimate of $1,378,215 to cover increasing pension and medical costs for retirees.

The Pension Board has endorsed a policy issue approved in 1996 to set aside $50,000 annually to build a reserve for future medical and long-term care costs. The total budget of $1,534,090 includes:

$755,700	Pension Benefits
682,800	Medical Benefits
50,000	Contingency
45,590	Administrative Costs
$1,534,090	

The ending balance of $527,997 at the end of 2005 reflects nine years of building the reserve.

Over the past ten years, medical benefits have demonstrated an annual average increase of over 20%, while pension benefits have remained stable. 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.

DEPT 612 FIREMENS RELIEF & PENSION

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
642 PRIOR PENSIONS	$1,362,584	$1,547,163	$1,141,515	73.8	$1,527,694	$1,534,090	99.2	100.4
REV SUMMARY BY SERVICE UNIT								
642 PRIOR PENSIONS	41,458	35,000	46,833	133.8	46,833	48,000	137.1	102.5
699 GENERAL REVENUES	1,368,192	2,067,839	738,912	35.7	2,086,169	2,014,087	97.4	96.5
TOTAL REVENUES	$1,409,650	$2,102,839	$785,746	37.4	$2,133,002	$2,062,087	98.1	96.7
SERVICE UNIT 642 PRIOR PENSIONS								
EXPENSE								
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	$721,130	$726,600	$561,054	77.2	$758,278	$755,200	103.9	99.6
290 PENSIONS & DEATH BENEFITS	1,000	1,000	0	0.0	1,000	1,000	100.0	100.0
TOTAL	722,130	727,600	561,054	77.1	759,278	756,200	103.9	99.6
300 SUPPLIES								
310 OFFICE & OPERATING SUP	254	300	91	30.3	300	300	100.0	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	603,438	735,700	555,820	75.5	735,703	687,800	93.5	93.5
430 TRANSPORTATION / TRAINING	875	900	740	82.3	750	900	100.0	120.0
490 MISCELLANEOUS	700	51,500	438	0.8	500	51,500	100.0	300.0
TOTAL	605,013	788,100	556,998	70.7	736,953	740,200	93.9	100.4
900 INTERFUND PAYMENT FOR SERVICES								
990 INTERFUND-ADMIN CHARGE	35,187	31,163	23,372	75.0	31,163	37,390	120.0	120.0
TOTAL EXPENDITURES-SRV UNT 642	$1,362,584	$1,547,163	$1,141,515	73.8	$1,527,694	$1,534,090	99.2	100.4
330 INTERGOVERNMENTAL REV	$41,458	$35,000	$46,833	133.8	$46,833	$48,000	137.1	102.5
TOTAL REVENUES - SRV UNT 642	$41,458	$35,000	$46,833	133.8	$46,833	$48,000	137.1	102.5
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$688,624	$0	0.0	$704,954	$605,308	87.9	85.9
310 TAXES	1,364,889	1,378,215	737,099	53.5	1,378,215	1,405,779	102.0	102.0
360 MISCELLANEOUS REVENUES	3,304	1,000	1,814	181.4	3,000	3,000	300.0	100.0
TOTAL REVENUES - SRV UNIT 699	$1,368,192	$2,067,839	$738,912	35.7	$2,086,169	$2,014,087	97.4	96.5

H. Public Works Department

560	Public Works Administration
141/133	Streets/Traffic Engineering
462	Transit
364	Transit Capital Reserve
471	Refuse
551/552	Equipment Rental & Revolving Fund
555	Environmental Fund
131	Parks and Recreation
331	Parks and Recreation Capital
144	Cemetery

CITY OF YAKIMA
PUBLIC WORKS DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Public Works **DIRECTOR: Chris Waarvick**

DIVISION: Public Works Administration -- 560

MESSAGE FROM THE DIRECTOR

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 continues a major effort to reduce the inventory of dust generating dirt streets and that effort is scheduled to last for one more season. Over 6.5 miles of dirt streets were "hard surfaced" this year with approximately 5 miles to finish next year within the current City limits. Rehabilitating the antiquated OPTICON system at major signalized intersections for public safety is currently under contract. A significant list of major intersections has received improvements for pedestrian and motorist safety. 16th Avenue and Englewood received a traffic control system for the Power House Canal Pathway users' safety. A round-a-bout was constructed at 5th Avenue and Fruitvale in response to traffic safety issues. 5th Avenue from the round-a-bout south to Lincoln Avenue was resurfaced and restriped for motorist and bicycle safety. Additional school zone safety and sidewalk projects have been awarded in 2004. A new bicycle map has been published depicting routes through the city. All these and the major arterial improvements for 2004 and 2005, managed by the Engineering Division, are made possible through successful grant applications by City staff totaling many millions of dollars returning to this community.

- The Harman Center at Gailleon Park was opened in 2004. A generous donor has made the new senior center possible ($3.5 million). The three new "premium" ball fields at Kiwanis Park are the product of unswerving vision and assistance from many in the community. This community commitment arose once more in the form of a promise of $200,000 from the Rotary, Kiwanis and Lions service clubs to help fund improvements to what is known as "upper Kiwanis Park." Rotary Yakima constructed a splendid picnic pavilion at Kiwanis Park as part of their Centennial effort.

- Refuse continues to automate its route structure and is on schedule for the 7-year implementation plan. A significant discussion was held with City Council regarding recycling. Brochures listing recycling centers located in Yakima County were distributed with approximately 25,000 utility bills at this end of 2004. A follow up with City Council will be held in 2005 to supply them with information relating to numbers of people subscribing to curbside recycling programs, etc. An important policy issue for Refuse would incorporate modern routing and scheduling technology for more efficient service.

- Transit has incorporated new and "previously owned" replacement buses into its fleet. The new route structure, moving buses off neighborhood streets and improving connectivity for our riders, continues to be monitored for effectiveness. Improved security measures have been taken in consultation with Transit's Police liaison to improve rider safety and property protection. A small addition to the Transit Center is under design to assist in operations and security matters. The Transit Vanpool Program is up to 11 vehicles with more requests anticipated. The Transit turn-out at Chesterley Park greatly improved the visual impact of 40th Avenue and River Road.

- The Fleet Division continues to research and provide the City the best suited vehicles and rolling stock for the dollars available. Appropriate outsourcing of fleet maintenance tasks continues and a Policy Issue reorganization for the fleet maintenance complement is presented in the 2005 Preliminary Budget.

- Public Works Administration has completed a major 3-year restructuring of personnel and duties to reflect work load demands and limited resources.

- The Director continues to lead the City toward compliance with NPDES Phase II Stormwater requirements of the State and Federal governments. A stormwater utility is scheduled to be considered jointly by the elected officials of Union Gap, Yakima County and City of Yakima in 2004.

- Many of the Public Works staff have been involved with the workings of the Capital Facilities Committee culminating in recommendations to the Yakima City Council for neighborhood street and arterial street maintenance funding. REET 2 funds were finally programmed and approved for spending by the City Council in late 2004.

- The City's Transportation Plan Update is being prepared and will be presented to the community for review and comment in 2005.

- A significant management challenge at the Southeast Community Center was resolved by contracting with OIC of Yakima ensuring the continued operation of this valuable and long-standing community fixture.

- Farm Workers Clinic was contracted to operate the old Senior Center at Miller Park along with the strong presence of the City's new Police Athletic League (PAL).

  While these and many other accomplishments City-wide are arguably very beneficial, they have often come with heavy measures of controversy from segments of the community. In response, City staff have engaged or redoubled their efforts at public outreach. Whether it be through public hearings, forums, or environmental review (SEPA), a significant effort has been made in this area at the direction of the City Council. Public Works has participated in detailed briefings of the Budget Strategy Team (BST). The continued revenue challenges the City faces, from past initiatives or economic malaise, drive staff to identify and deliver only those core services the budget can afford. Parks and Streets also identified for the BST programs and services which have already been eliminated over the last few years. The challenge for us all is continuing this effort of outreach while maintaining the level of tangible accomplishment the public has learned to expect from the service divisions of the City.

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 2005.

PUBLIC WORKS ADMINISTRATION – 560

DEFINITION -- Public Works Administration provides support services in the Department of Public Works to the following divisions: Parks and Recreation/Cemetery; Street Maintenance and Traffic Engineering/Operations; Refuse and Recycling; Transit; and Fleet and Facilities. Some support services are also provided to the Water and Irrigation Division located on the Public Works Complex.

The Public Works "Administration Division" is not an official City division, but is the administrative arm of the Director of Public Works. Nevertheless, since Public Works Administration functions in the same manner as any other City division, albeit smaller, it is required to prepare and present a budget to City Council as if it were a stand-alone division operating within the Public Works Department.

We continue to internally restructure this support arm of the Public Works Department to meet the support demands and cost containment needs of the resident divisions. This is evidenced by comparing the 1998 authorized FTEs of 17.65 to the FTEs proposed in the 2005 Budget of 10.274. This drop in FTEs is a combination of positions reassigned to another division, and other positions which have been deleted.

The Public Works Administration budget consists of three service units:

Service Unit 633 -- Facility Maintenance
Service Unit 639 -- Administration
Service Unit 640 -- Safety and Training Program

AUTHORIZED PERSONNEL		2003 Actual	2004 Amended Budget	2005 Proposed Budget
1160	Director of Public Works	1.00	1.00	1.00
11603	Public Works Office Assistant	1.00	1.00	1.00
1263	Fleet/Facilities Manager	.15	.15	.15
2262	Safety and Training Officer	.50	.50	.50
	Officer Support (Safety) (Temporary)	.047	.047	.047
7121	Department Assistant I (Temporary DA I) (1)	.721	.721	.425
7122	Department Assistant II	3.00	2.25 (2)	2.00 (3)
7123	Department Assistant III	1.00 (3)	1.40 (4)	1.40
7124	Department Assistant IV	1.00 (3)	1.00	1.00
8511	Custodian	1.00	1.00	1.00
9114	City Worker IV (Temporary Custodian)	.752	.752	.752
13601	Building Superintendent	1.00	1.00	1.00
	Total Personnel	11.17	10.82	10.274

(1) Temporary assistance to provide coverage for regular employee absences/peak time workflow.

(2) Reallocation of personnel to match better workload.

(3) Reallocation of .25 FTE DA II to Refuse.

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.

The salary accounts in this division include an estimated wage increase for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). The personnel benefit accounts include rate increases for medical and dental insurance of 5%, and PERS retirement contributions of 87%, along with the normal roll-ups related to base wage adjustments; while industrial insurance rates were reduced by 10%.

Service Unit 633 -- Facility Maintenance

Expenditures

The service unit is primarily supported by revenue received from the fees charged to the divisions occupying space at the Public Works Complex. A division's fee is based on its calculated percentage of space assigned at the Public Works Complex.

Account 110 Salaries and Wages -- Budgeted at $122,565 for 2005, this line item shows an increase of $1,479 or 1.22% over the 2004 year-end estimate of $121,086, and an increase of $4,659 or 3.95% over the 2004 amended budget amount of $117,906. The increase is a result of projected step increases and estimated wage settlements noted above.

Account 200 Personnel Benefits -- Budgeted at $32,349 for 2005, this line item shows an increase of $1,425 or 4.61% over the 2004 year-end estimate and 2004 amended budget of $30,924. The personnel benefit accounts include rate adjustments for medical insurance and industrial insurance. (See discussion above.)

Total Expenditures -- Total expenditures for 2005 for this service unit are budgeted at $476,643. This is a 1.16% increase from the 2004 year-end estimate of $471,151 and 1.33% above the 2004 amended budget of $470,369.

Total Revenue -- Budgeted at $469,841 for 2005, this line item shows no change from the 2004 year-end estimate and the 2004 amended budget amount of $469,841.

2005 PUBLIC WORKS PLANT DISTRIBUTION CHARGES

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	**2004 Budget**	**% of Total Budget**	**2005 Budget**	**% of Total Budget**	**2005 Proposed vs. 2004 Amended**
Parks	$46,088	9.80%	$46,088	9.80%	0%
Street and Traffic Engineering	127,068	27.05%	127,068	27.05%	0%
Irrigation	5,474	1.16%	5,474	1.16%	0%
Transit	73,435	15.63%	73,435	15.63%	0%
Refuse	35,509	7.56%	35,509	7.56%	0%
Water	71,781	15.28%	71,781	15.28%	0%
Equipment Rental	110,486	23.52%	110,486	23.52%	0%
Total	**$469,841**	**100.00%**	**$469,841**	**100.00%**	

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.

Expenditures

Account 100 Salaries and Wages -- Budgeted at $306,069 for 2005, this line item shows an increase of $9,002 or 3.03% over the 2004 year-end estimate of $297,067 and an increase of $431 or 0.14% over the 2004 amended budget of $305,638. (See Salary accounts discussion).

Account 300 Supplies -- Budgeted at $28,200 for 2005, this line shows an increase of $2,000 or 7.63% over the 2004 year-end estimate of $26,200 and an increase of $2,500 or 9.72% over the 2004 amended budget of $25,700.

Account 400 Other Services and Charges -- Budgeted at $66,735 for 2005, this line item shows an increase of $2,750 over the 2004 year-end estimate of $63,985 and a decrease of $848 over the 2004 amended budget amount of $67,583.

Account 430 Transportation -- The following chart shows some of the major activities supported by this account. The 2004 budget amount of $1,900 is maintained in the proposed 2005 budget.

ORGANIZATION	MEETINGS	STAFF ATTENDING
APWA State	Spring Conference	Director
APWA State	Fall Conference	Director
APWA National	National Conference	Director
APWA State	Board Meetings	Director
WRPA	WA Recreation and Parks Assoc.	Director
WA State Internment Association	Conference Workshops	Department Assistants
Various	P.W. Computer Training	Director Department Assistants
Various	Clerical and Administrative Training Programs	Department Assistants

Account 600 Capital Outlays -- Budgeted at $10,000 for 2005, this line item shows a decrease of $10,000 or 50% over the 2004 year-end estimate of $20,000 and a decrease of $23,500 or 70.15% over the 2004 amended budget amount of 33,500. The reduction reflects one-time purchases for capital equipment that transpired in 2004.

Account 900 Interfund Payment for Services -- Budgeted at $20,765 for 2005, this line item shows an increase of $6,602 or 46.61% above the 2004 year-end estimate and the 2004 amended budget amount of $14,163. The increase is a result of projected charges necessary to cover divisional service demands and costs associated with assigned equipment and vehicles.

Revenue

Accounts 340 Charges for Services and 360-Miscellaneous Revenues -- Budgeted at $562,828 for 2005, this line item is even with the 2004 year-end estimate and the 2004 amended budget. This revenue budget line item is established at a level sufficient to offset the projected costs for providing service under Administration Service Units 639, 640, and 641.

The revenue source for Service Units 639, 640, and 641 comes from charging other Public Works divisions for administrative support services. In the past, each division's operating budget was calculated as part (a percent) of the total Public Works operating budget. The percentage figure was then used to determine each division's pro-rata budget assessment for Public Works Administration support. Some divisions receive a much larger percentage of administrative support than can be covered by a simple pro-rata assessment. A more equitable distribution of charges was developed using the pro-rata method combined with a calculation based on a percentage of the support actually provided to each division.

Public Works Administration Budget Revenue Sources

Division	% Change From 2004 Budget	2004 Proposed Assessment % of Total Budget	2005 Proposed Assessment % of Total Budget
(131) Parks and Recreation	0	$184,913 (33%)	$184,913 (33%)
(141) Streets & Traffic Engineering	0	106,660 (19%)	106,660 (19%)
(144) Cemetery	0	25,233 (4%)	25,233 (4%)
(462) Transit	0	56,775 (10%)	56,775 (10%)
(471) Refuse and Recycling	0	88,315 (16%)	88,315 (16%)
(551) Equipment Rental and Revolving	0	100,932 (18%)	100,932 (18%)
Total Budget:	0	$562,828 (100%)	$562,828 (100%)

Service Unit 639 – Summary

In total, the Expenditures line items budgeted for 2005 at $508,773 show an increase of $12,511 or 2.52% from the 2004 year-end estimate of $496,262, and a decrease of $12,659 or 2.43% from the 2004 amended budget amount of $521,432.

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.

Expenditures

Account 100 Salaries and Wages -- Budgeted at $21,177 for 2005, this line item shows an increase of $4,886 or 29.98% from the 2004 year-end estimate of $16,291 and a decrease of $1,343 or 5.97% from the 2004 amended budget amount of $22,520. This service unit funds 50% of the Safety and Training Officer position. The remaining 50% comes from the Transit Division.

Account 200 Personnel Benefits -- Budgeted at $6,561 for 2005, this line item shows an increase of $200 or 3.13% from the 2004 year-end estimate and the 2004 amended budget amount of $6,361.

Account 400 Other Services and Charges -- Budgeted at $4,864 for 2005, this line item shows an increase of $1,774 or 57.4% from the 2004 year-end estimate of $3,090, and a decrease of $18 or 0.37% from the 2004 amended budget amount of $4,882.

Account 430 Transportation -- The budget includes expense support for the following:

ORGANIZATION	MEETINGS	STAFF ATTENDING
Governor's Safety Conference	Spring and Fall Conference	Safety Officer
Evergreen Safety Council	Workshops Conferences	Safety Officer
Various Safety Topics	Meetings/Seminars	Safety Officer/Support Staff

Service Unit 640 -- Summary -- Total Expenditures

Budgeted at $36,102 for 2005, this service unit shows an increase of $7,859 or 27.82% from the 2004 year-end estimate of $28,243 and a decrease of $1,162 or 3.12% from the 2004 amended budget amount of $37,264.

Service Unit 641 -- Insurance and Bonds

Account 960 Interfund Insurance Services -- Budgeted at $23,953 for 2005, this line item shows an increase of $2,178 or 10.0% from the 2004 year-end estimate and the 2004 amended budget amount of $21,775.

Service Unit 699 -- General Revenues

Total Revenues

Budgeted at $198,476 for 2005, this line item shows an increase of $15,738 or 8.61% from the 2004 year-end estimate of $182,738, and an increase of $58,521 or 41.81% from the 2004 amended budget amount of $139,955. The Public Works Administration Fund balance for 2004 is $197,976.

DEPT 560 PUBLIC WORKS ADMIN

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
633 FACILITY MAINTENANCE	$433,492	$470,369	$370,603	78.8	$471,151	$476,643	101.3	101.2
639 ADMINISTRATION	482,865	521,432	372,674	71.5	496,262	508,773	97.6	102.5
640 SAFETY AND TRAINING	30,819	37,264	15,658	42.0	28,243	36,102	96.9	127.8
641 INSURANCE AND BONDS	19,162	21,775	21,775	100.0	21,775	23,953	110.0	110.0
TOTAL EXPENDITURES	966,338	1,050,839	780,710	74.3	1,017,431	1,045,470	99.5	102.8
REV SUMMARY BY SERVICE UNIT								
633 FACILITY MAINTENANCE	447,468	469,841	352,395	75.0	469,841	469,841	100.0	100.0
639 ADMINISTRATION	562,943	562,828	422,121	75.0	562,828	562,828	100.0	100.0
699 GENERAL REVENUES	1,908	(139,955)	285	0.2	182,738	198,476	141.8	108.6
TOTAL REVENUES	$1,008,503	$1,172,624	$774,801	66.1	$1,215,407	$1,231,145	105.0	101.3
SERVICE UNIT 633 FACILITY MAINT EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$113,187	$107,906	$81,792	75.8	$111,086	$112,565	104.3	101.3
120 OVERTIME	11,640	10,000	13,605	136.1	10,000	10,000	100.0	100.0
140 RETIRE / TERM CASHOUT	601	0	0	0.0	0	0	0.0	0.0
TOTAL	125,428	117,906	95,397	80.9	121,086	122,565	104.0	101.2
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	$27,939	$30,924	$18,843	60.9	$30,924	$32,349	104.6	104.6

DEPT 560 PUBLIC WORKS

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
300 SUPPLIES								
310 OFFICE & OPERATING SUP	$38,570	$46,000	$40,695	88.5	$47,000	$46,000	100.0	97.9
320 FUEL CONSUMED	846	975	914	93.8	975	975	100.0	100.0
350 SMALL TOOLS & MIN EQU	1,510	1,000	1,641	164.1	2,000	1,000	100.0	50.0
TOTAL	40,926	47,975	43,250	90.2	49,975	47,975	100.0	96.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	3,557	4,000	3,599	90.0	4,000	4,000	100.0	100.0
420 COMMUNICATIONS	459	400	243	60.7	836	660	165.0	78.9
430 TRANSPORTATION / TRAINING	0	950	0	0.0	950	950	100.0	100.0
470 PUBLIC UTILITY SERVICES	151,011	171,964	136,838	79.6	178,881	183,894	106.9	102.8
480 REPAIRS AND MAINTENANCE	78,943	84,750	72,144	85.1	80,500	72,750	85.8	90.4
490 MISCELLANEOUS	2,172	2,500	288	11.5	1,000	2,500	100.0	250.0
TOTAL	236,143	264,564	213,112	80.6	266,167	264,754	100.1	99.5
600 CAPITAL OUTLAYS								
640 MACHINERY AND EQUIPMENT	2,635	4,000	0	0.0	2,000	4,000	100.0	200.0
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LSS	421	5,000	0	0.0	1,000	5,000	100.0	500.0
TOTAL EXPENDITURES-SRV UNT 633	$433,492	$470,369	$370,603	78.8	$471,151	$476,643	101.3	101.2
360 MISCELLANEOUS REVENUES	$447,468	$469,841	$352,395	75.0	$469,841	$469,841	100.0	100.0
TOTAL REVENUES - SRV UNT 633	$447,468	$469,841	$352,395	75.0	$469,841	$469,841	100.0	100.0
SERVICE UNIT 639 ADMINISTRAT								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	4288,090	$304,138	$221,158	72.7	$296,567	$304,569	100.1	102.7
120 OVERTIME	582	1,500	46	3.0	500	1,500	100.0	300.0
TOTAL	288,672	305,638	221,204	72.4	297,067	306,069	100.1	103.0
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	71,345	74,848	56,731	75.8	74,848	77,004	102.9	102.9
300 SUPPLIES								
310 OFFICE & OPERATING SUP	20,779	14,000	11,085	79.2	16,000	16,000	114.3	100.0
320 FUEL CONSUMED	0	200	0	0.0	200	200	100.0	100.0
350 SMALL TOOLS & MIN EQU	8,860	11,500	8,448	73.5	10,000	12,000	104.3	120.0
TOTAL	29,639	25,700	19,533	76.0	26,200	28,200	109.7	107.6
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	2,994	1,000	0	0.0	1,000	1,000	100.0	100.0
420 COMMUNICATIONS	43,026	49,333	35,258	71.5	49,285	49,285	99.9	100.0
430 TRANSPORTATION / TRAINING	1,153	1,900	472	24.8	1,900	1,900	100.0	100.0
440 ADVERTISING	0	500	209	41.8	500	500	100.0	100.0
480 REPAIRS AND MAINTENANCE	5,591	5,000	1,770	35.4	4,000	4,000	80.0	100.0
490 MISCELLANEOUS	7,900	9,850	4,609	46.8	7,300	10,050	102.0	137.7
TOTAL	$60,663	$67,583	$42,318	62.6	$63,985	$66,735	98.7	104.3

DEPT 560 PUBLIC WORKS

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
600 CAPITAL OUTLAYS								
640 MACHINERY AND EQUIPMENT	$2,934	$33,500	$22,451	67.0	$20,000	$10,000	29.9	50.0
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LSS	29,613	14,163	10,437	73.7	14,163	20,765	146.6	146.6
TOTAL EXPENDITURES-SRV UNT 639	$482,865	$521,432	$372,674	71.5	$496,262	$508,773	97.6	102.5
340 CHARGES FOR SERVICES	$562,828	$562,828	$422,121	75.0	$562,828	$562,828	100.0	100.0
360 MISCELLANEOUS REVENUES	115	0	0	0.0	0	0	0.0	0.0
TOTAL REVENUES - SRV UNT 639	$562,943	$562,828	$422,121	75.0	$562,828	$562,828	100.0	100.0
SERVICE UNIT 640 SAF & TRAINING EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$19,587	$22,020	$10,239	46.5	$16,291	$20,677	93.9	126.9
120 OVERTIME	0	500	0	0.0	0	500	100.0	0.0
TOTAL	19,587	22,520	10,239	45.5	16,291	21,177	94.0	130.0
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	5,286	6,361	3,038	47.8	6,361	6,561	103.1	103.1
300 SUPPLIES								
310 OFFICE & OPERATING SUP	799	1,000	556	55.6	1,000	1,000	100.0	100.0
350 SMALL TOOLS & MIN EQU	2,347	2,500	747	29.9	1,500	2,500	100.0	166.7
TOTAL	3,146	3,500	1,303	37.2	2,500	3,500	100.0	140.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	0	2,000	0	0.0	1,000	2,000	100.0	200.0
420 COMMUNICATIONS	147	282	67	23.6	240	264	93.6	110.0
430 TRANSPORTATION / TRAINING	0	500	94	18.9	250	500	100.0	200.0
490 MISCELLANEOUS	2,653	2,100	917	43.7	1,600	2,100	100.0	131.3
TOTAL	2,800	4,882	1,078	22.1	3,090	4,864	99.6	157.4
TOTAL EXPENDITURES-SRV UNT 640	$30,819	$37,264	$15,658	42.0	$28,243	$36,102	96.9	127.8
SERVICE UNIT 641 INS & BONDS EXPENSE								
900 INTERFUND PAYMENT FOR SVCS								
960 INTERFUND INSURANCE SVCS	$19,162	$21,775	$21,775	100.0	$21,775	$23,953	110.0	110.0
TOTAL EXPENDITURES - S U 641	$19,162	$21,775	$21,775	100.0	$21,775	$23,953	110.0	110.0
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$139,455	$0	0.0	$182,738	$197,976	142.0	108.3
360 MISCELLANEOUS REVENUES	1,908	(500)	285	56.9	0	500	100.0	0.0
TOTAL REVENUES - SRV UNIT 699	$1,908	($139,955)	$285	0.2	$182,738	$198,476	141.8	108.6

CITY OF YAKIMA
PUBLIC WORKS DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Public Works **DIRECTOR: Chris Waarvick**

DIVISION: Street and Traffic Engineering/Operations - 141 **MANAGER: Shelley Willson**

The 2005 Proposed Budget is $177,995 or 3.78% below the 2004 Year-end Budget and nearly 14% below the 2004 Adopted Budget. The year 2004 brought many transitions for the Street and Traffic Engineering/Operations Division. Rising material and manpower costs and an increase in the size of the city assets resulted in reduced services. The continued reduction in many of our supplies lines resulted in the elimination of several program components. Additionally, in 2005, debt service payments are $205,542 and utility charges for power of signal and streetlights are expected to be $326,000.

Available revenues have not kept pace with rising costs to maintain the expanding city transportation assets. Since 1995, the Streets and Traffic Division budget has increased by 36%, core material costs have increased 35% and the area of the city limits (in miles of streets to maintain) has increased by 28%. Staff size remains the same in number of personnel, however labor costs increase annually. In the Street and Traffic Division we are spreading the same dollars with the same staff over a larger area with a higher cost to serve. One result has been a longer interval between routine maintenance tasks. The consequences of deferred maintenance have begun to surface in 2003 as large sections of residential and classified streets are showing signs of failing. Street lighting and signage are also showing the lack of regular maintenance and replacement.

Budget reductions necessitated within the last two years have impaired the ability of the Streets and Traffic Division to conduct many routine maintenance responsibilities, implement some on-going programs and respond to citizen requests. Highest priority has been to conduct activities that preserve the integrity of the core-based or required transportation system components. Programmatic choices focused on reducing costs or eliminating programs that do not meet the goal of street infrastructure preservation.

Programs already cut or reduced in scale include (1) reduction of new street light installation; (2) chip seal program and wheel path grinding reduced; (3) Sidewalk repair and replacement; (4) Night crew for sweeping, CBD cleaning, trash pick-up; (5) Wood Pole replacement for street lights; (6) catch basin cleaning; (7) Tree Trimming over streets, signals, signs; (8) School education program; (9) Spring Clean-up program; (10) LED signal conversion program; (11) reduced response to citizen/neighborhood requests.

In 2003, the City began the PM10 Bituminous Surface Treatment of unpaved streets. The street division provided an interim hard driving surface on 6 miles in 2003, 6.5 miles in 2004 and will complete the remaining 5.5 miles in 2005. This program addresses two issues. The first is PM10 Mitigation by reducing air particulate levels through the surfacing of unpaved surfaces. The second issue is the elimination of the unpaved street maintenance program that had an on-going and ever-increasing cost.

The cost of this paving program resulted in the continued deferral of maintenance on paved residential and classified streets until 2005 for the annual maintenance programs involving wheel-path grinding, overlaying and chip sealing. To address regular maintenance needs for the 240 miles of local streets, a program has been developed to implement an 11-year rotation and treat approximately 25 miles annually of local streets.

A heavy snowfall in early January, 2004 kept city crews busy and required the services of several private contractors for snow removal from residential streets. Cost of snow removal in 2004 was $200,222 compared to $134,188 in 2003. Snow removal from the 2004 storm used 3,500 tons of traction sand and 650 tons of rock salt.

Reduction in the labor force impaired the street striping program in 2004. Most major intersections were striped once during the year, rather than the normal schedule of twice annually. No stop bars or turn arrows were painted. Crosswalks were painted once at all school crossings, at signalized intersections in the CBD and in other major intersections. Lane lines were painted only once during the year, rather than the normal twice annually. Winter weather and road treatments are often very harsh on painted street surfaces. Street striping in 2005 may prove more problematic if winter conditions significantly erode the painted surfaces.

The Traffic Engineering Division continues to handle day-to-day as well as long-range operations. Division staff provides design, inspection and timing of new and existing traffic signal systems in the City of Yakima. Other principal duties include intersection Clearview enforcement program, school zone safety issues/coordination with schools, traffic count data collection and turning movement counts, and responding to well over 600 citizen calls annually. Washington State laws require other functions by cities provided by the Traffic Engineering staff including: pavement conditions inventory of Arterial Streets, compliance with Transportation Concurrency requirements, and long range transportation planning.

In 2004, city staff was invited to present background material and receive public comment to 14 citizen groups (approximately 300 people) related to the Transportation Plan Update, as required by the State GMA. Kittleson and Associates, hired in 2003, are working with city personnel to update the Transportation Element of the Comprehensive Plan. Traffic Engineering provided background analysis and inventory for the plan. This project will continue through 2005 and will involve extensive public review.

Also, the division staff supports the Capital Facilities Committee, Pedestrian and Bicycle Committee, Front Street Association and has prepared materials for the Budget Strategy Team review. The Pedestrian and Bicycle Committee continues work on recommendations for the revision of YMC Chapter 12, Development Standards. The Committee recommendations offer flexibility and the ability to provide a safe and adequate transportation system while being sensitive to the adjacent land uses and needs. The Front Street Association desires to improve the streetscape surrounding the Historical District. Traffic Engineering has provided assistance through research, creation of documents and technical support.

Several authorized positions in the Street and Traffic Operations Division remain "frozen" due to budget uncertainties or were eliminated in 2004 for cost containment measures. This reduces our ability to quickly resolve maintenance problems, let alone pay adequate attention to preventative maintenance.

Division staff continues to pursue federal and state grants for critical infrastructure needs and provide critical data to support economic development activities for the entire city. During the 2003 – 2004 grant cycle we were awarded the following funds for the following projects:

1. $160,000 for First Street and Mead Intersection Improvement.
2. $186,000 for 16th Avenue Signal Improvements at Lincoln, Summitview, Yakima Avenue and Tieton Drive.
3. $80,000 toward sidewalk installation on Lincoln between 22nd and 30th Avenues.
4. $200,000 for various school warning enhancements and school sidewalk.

DEFINITION -- The Street and Traffic Division combines the service activities of Street Maintenance Operations, Traffic Engineering and Traffic Operations.

Street Operations -- Street Operations is responsible for street cleaning services, street and sidewalk maintenance, repairs, street drainage, snow and ice control, and other seasonal service programs dedicated to the health, safety and welfare of our citizens. One full-time Street Maintenance Specialist position was eliminated mid-year 2004, as a cost containment measure.

The service units used by Street Operations are:

Expenditures
Service Unit 224 -- Street Cleaning
Service Unit 521 -- Street Maintenance
Service Unit 522 -- Pedestrian/Bikeway Maintenance
Service Unit 524 -- Snow and Ice Control
Service Unit 529 -- Administration
Service Unit 639 -- Administration
Service Unit 641 -- Insurance
Service Unit 642 -- PERS I Prior Service
Service Unit 645 -- Interfund Distribution(s) -- Debt Service
Service Unit 646 -- Professional Services

Revenues
Service Unit 521 -- Revenues
Service Unit 699 -- General Revenues

Traffic Engineering and Traffic Operations -- Traffic Engineering and Operations is responsible for the engineering, installation and maintenance of all traffic control devices, streetlights, and pavement marking programs for the City. In addition, services include transportation planning, development reviews, concurrency analysis, pavement condition rating, collision analysis, grant applications, traffic engineering studies, and coordination with committees, associations, businesses, school districts and citizens. One full-time Traffic Sign Specialist Position was eliminated mid-2004 as a cost containment measure.

The service units used by Traffic Engineering and Traffic Operations are:

Expenditures
Service Unit 116 -- Public Area Lighting
Service Unit 525 -- Traffic Control
Service Unit 526 -- Traffic Engineering
Service Unit 633 -- Facility Maintenance
Service Unit 639 -- Public Works Administration
Service Unit 641 -- Insurance
Service Unit 642 -- Prior Pensions
Service Unit 646 -- Interfund Payments (work done by other City departments)

Revenues
Service Unit 644 -- Outside Agency Billings
Service Unit 646 -- Interfund Payments (work done by other City departments)

AUTHORIZED PERSONNEL -- STREETS AND TRAFFIC

Authorized Personnel of Street Operations are:

Authorized Permanent Personnel		2003 Actual	2004 Amended Budget	2005 Proposed Budget
1261	Street and Traffic Operations Manager	.50	.50	.50
13302	Street Maintenance Supervisor	1.00	1.00	1.00
8701	Street Inspector (1)	1.00	.00	.00
8711	Street Maintenance Specialist (2)	15.00	15.00	14.00 (2)
8713	Street Maintenance Crew Leader	5.00	5.00	5.00
11106	Surface Water Engineer (3)	1.00	1.00	.00 (3)
	Total Permanent Personnel	23.50	22.50	20.50

(1) Position transferred to Engineering.
(2) This position eliminated as cost containment measure.
(3) Budgeted policy issue -- 2002 budget. Position transferred to Storm Water Utility Fund, 2005.

Authorized Temporary Personnel		2003 Actual	2004 Amended Budget	2005 Proposed Budget
8710	Street Laborer (Temporary)	.834	.834	.834
8610	Labor Helper (Temporary)	.050	0.050	0.050
	Total Temporary Personnel	0.884	0.884	0.884
	Total Street Personnel	24.368	23.384	21.384

Authorized Personnel of Traffic Engineering/Traffic Operations are:

Authorized Permanent Personnel		2003 Actual	2004 Amended Budget	2005 Proposed Budget
1261	Street and Traffic Manager	.50	.50	.50
4221	Traffic Signal Technician I (1)	.00	1.00	2.00 (1)
4223	Traffic Signal Technician III	4.00	3.00	2.00
4232	Traffic Operations Supervisor	1.00	1.00	1.00
4622	Traffic Technician II	2.00	2.00	2.00
4632	Traffic Associate	1.00	1.00	1.00
11103	Supervising Traffic Engineer	1.00	1.00	1.00
8151	Traffic Sign Supervisor	1.00	1.00	1.00
8663	Traffic Sign Specialist	2.00	2.00	1.00 (2)
8664	Senior Traffic Sign Specialist	2.00	2.00	2.00
8610	Labor Helper	.42	.420	.935
9114	City Worker IV (Temporary)	.235	.235	.235
	Total Personnel	15.155	15.155	14.67

(1) Signal Technician III position is revised to Signal Technician I. This revision is made as a cost containment measure.
(2) Position eliminated as costs containment measure.

The salary account includes an estimated wage increase for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). The personnel benefit accounts include rate increases for medical and dental insurance of 5%, and PERS retirement contributions of 87%, along with the normal roll-ups related to base wage adjustments; while industrial insurance rates were reduced by 10%.

DEPT 133 TRAFFIC ENGINEERING

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
116 PUBLIC AREA LIGHTING	$283,392	$302,885	$187,686	62.0	$276,917	$300,629	99.3	108.6
525 TRAFFIC CONTROL	884,141	1,038,974	641,016	61.7	1,027,890	1,010,787	97.3	98.3
526 TRAFFIC ENGINEERING	256,555	361,888	211,141	58.3	316,434	316,531	87.5	100.0
639 ADMINISTRATION	162,365	168,416	126,311	75.0	168,416	168,415	100.0	100.0
641 INSURANCE AND BONDS	3,840	4,364	4,364	100.0	4,364	4,800	110.0	110.0
642 PRIOR PENSIONS	1,609	2,146	0	0.0	0	0	0.0	0.0
646 INTERFUND PAYMENTS	55,037	67,565	45,139	66.8	60,010	65,176	96.5	108.6
TOTAL EXPENDITURES	1,646,939	1,946,236	1,215,656	62.5	1,854,031	1,866,339	95.9	100.7
REV SUMMARY BY SERVICE UNIT								
644 OUTSIDE AGENCY BILLINGS	5,737	2,500	9,412	376.5	9,162	2,500	100.0	27.3
646 INTERFUND PAYMENTS	16,313	15,000	6,848	45.7	30,000	15,000	100.0	50.0
699 GENERAL REVENUES	14,984	0	0	0.0	0	0	0.0	0.0
TOTAL REVENUES	$37,034	$17,500	$16,261	92.9	$39,162	$17,500	100.0	44.7

DEPT 141 STREET

EXP SUMMARY BY SERVICE UNIT								
224 STREET CLEANING	$286,631	$325,487	$190,363	58.5	$263,282	$312,406	96.0	118.7
521 STREET MAINTENANCE	1,885,087	1,719,666	1,225,239	71.2	1,701,164	1,716,450	99.8	100.9
522 PEDESTRIAN & BIKEWAY MNT	120,270	137,342	64,415	46.9	129,562	141,509	103.0	109.2
524 SNOW AND ICE CONTROL	134,188	425,248	209,972	49.4	359,470	263,566	62.0	73.3
529 ADMINISTRATION	107,918	148,052	100,451	67.8	139,690	60,236	40.7	43.1
639 ADMINISTRATION	65,313	65,313	48,985	75.0	65,313	65,313	100.0	100.0
641 INSURANCE AND BONDS	58,939	66,976	66,976	100.0	66,976	73,674	110.0	110.0
645 INTERFUND DISTRIBUTION	308,875	303,542	205,542	67.7	303,542	205,542	67.7	67.7
TOTAL EXPENDITURES	2,967,220	3,191,625	2,111,943	66.2	3,028,999	2,838,696	88.9	93.7
REV SUMMARY BY SERVICE UNIT								
521 STREET MAINTENANCE	1,182,408	1,139,000	871,509	76.5	1,162,000	1,178,000	103.4	101.4
699 GENERAL REVENUES	3,207,931	3,978,113	1,737,648	43.7	4,408,263	3,995,801	100.4	90.6
TOTAL REVENUES	$4,390,339	$5,117,113	$2,609,156	51.0	$5,570,263	$5,173,801	101.1	92.9

TOTAL EXPENDITURES DEPT 133	$1,646,939	$1,946,236	$1,215,656	62.5	$1,854,031	$1,866,339	95.9	100.7
TOTAL EXPENDITURES DEPT 141	2,967,220	3,191,625	2,111,943	66.2	3,028,999	2,838,696	88.9	93.7
TOTAL	$4.614.159	$$5,137,861	$3,327,599	64.5	$4,883,030	$4,705,035	92.4	97.2
TOTAL REVENUES DEPT 133	$37,034	$17,500	$16,261	92.9	$39,162	$17,500	100.0	44.7
TOTAL REVENUES DEPT 141	4,390,339	5,117,113	2,609,156	51.0	5,570,263	5,173,801	101.1	92.9
TOTAL	$4,427,373	$5,134,613	$2,625,417	72.0	$5,609,425	$5,191,301	100.1	68.8

Service Unit 224 -- Street Cleaning

PERFORMANCE STATISTICS	2003 Actual	2004 Amended Budget	2005 Proposed Budget
NEED/DEMAND			
Maintenance Miles of Paved Streets	319.7	325.73	334.74
OUTPUT/WORKLOAD			
Sweeper Material (Tons)	9,600	9,660	10,200

Service Unit 521 -- Street Maintenance

PERFORMANCE STATISTICS	2003 Actual	2004 Amended Budget	2005 Proposed Budget
NEED/DEMAND			
Miles of Paved Street Maintained	319.7	325.1	334.74
OUTPUT/WORKLOAD			
Miles Sealed Residential	0	0	21.3
Miles Sealcoated Arterials	2.75	0	0
Miles Crack Filled and Level Coursed	65.0	65.0	65.0
Miles of Dirt Streets and Alleys Graded/Graveled	44.0	44.0	28.9
Miles of Bituminous Surface Treatment on Unpaved Streets	5.4	6.64	4.11
Dust Abatement -- Tons of Material Applied	175.0	80.0	0

STREET OPERATIONS

EXPLANATORY NARRATIVE

Street Maintenance has concentrated on several key program areas where major community services are provided. Street cleaning services operate during the day. Due to the reduction in staffing levels that began late in 2003, the night crew activities were suspended on October 20, 2003. The primary focus of this crew was mechanical and hand sweeping areas in the Central Business District/classified street system during the evening hours. This crew was also responsible for emptying all of the waste containers along the streets in the Business District. Highly focused programs in street repair, which have utilized the grinding machine to repair wheel path rutting and allegation problems were brought back in 2004 with repairs to Mead Avenue from Rudkin Road to South 1st Street. The Bituminous Surface Treatment Program for unpaved streets was initiated in 2003 and is anticipated to continue through 2005. The Fall Leaf Pick-Up is operated with assistance from the Yakima County Department of Corrections work crew.

Service Unit 224 -- Street Cleaning

Account 110 – Salaries & Wages – This line item reflects a decrease of $35,301 or 24.6% from the 2004 Amended Budget of $139,260 to the 2004 Projected Year-End Budget of $103,959. The reduction is due to the elimination of a Street Maintenance Specialist position as a cost containment measure in mid-2004. This reduction continues in 2005.

Account 130 – Special Pay – This line item reflects an increase of $1,700 or 242.85% from the 2004 Amended Budget of $700 to the 2004 Projected Year-End Budget of $2,400. The increase is due to an increase in the AFSCME Bargained Stand-by Rate.

Account 140 Retirement/Termination Cash-out -– This line item reflects the one-time payment of $18,400 for the anticipated retirement of an employee.

Account 200 Personnel Benefits -- This line item for 2005 reflects an increase of 30.30% from the 2004 projected year-end estimate of $43,369 to $56,514. The personnel benefits account includes rate adjustments as discussed above.

Account 950 Rentals/M&O Garage -- This line item for 2005 reflects an increase of $16,033 from the 2004 amended budget. This is a 17.67% increase. The increase is the result of projected equipment maintenance charges for 2005.

Service Unit 224 -- Summary

Total expenditures for Service Unit 224 are budgeted for 2005 at $312,406. The decrease is $13,081 or –4.02% from the 2004 Amended budget of $325,487. The decrease is primarily due to the elimination of a street maintenance specialist position in mid-2004 as a cost containment measure.

DEPT 141 STREET

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 224 STREET CLEANING EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$129,281	$139,260	$76,573	55.0	$103,959	$105,005	75.4	101.0
120 OVERTIME	2,746	2,000	840	42.0	1,500	2,000	100.0	133.3
130 SPECIAL PAY	1,076	700	1,956	279.5	2,400	2,400	342.9	100.0
140 RETIRE / TERM CASHOUT	5,319	23,000	0	0.0	0	18,400	80.0	0.0
TOTAL	138,421	164,960	79,370	48.1	107,859	127,805	77.5	118.5
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	40,904	48,473	26,311	54.3	43,369	56,514	116.6	130.3
300 SUPPLIES								
310 OFFICE & OPERATING SUP	15,691	18,000	14,889	82.7	18,000	18,000	100.0	100.0
400 OTHER SERVICES AND CHARGES								
470 PUBLIC UTILITY SERVICES	2,667	3,322	1,744	52.5	3,322	3,322	100.0	100.0
900 INTERFUND PAYMENT FOR								
950 INTERFUND OPT RENT & LEASES	88,948	90,731	68,049	75.0	90,731	106,764	117.7	117.7
TOTAL EXPENDITURES-SRV UNT 224	$286,631	$325,487	$190,363	58.5	$263,282	$312,406	96.0	118.7

Service Unit 521 -- Street Maintenance

Expenditures

Account 110 Salaries and Wages -- This line item for 2005 at $646,852 has increased $40,216 or 6.62% from the 2004 projected year-end estimate of $606,636. The increase is due to the expectation of filling a vacant street maintenance specialist position and hiring the allowable temporary employees for 2005.

Account 120 Overtime -- This line item is budgeted in 2005 reflects a $500 decrease from the 2004 amended budget. Overtime costs vary year-to-year and are heavily determined by call-outs from the Police and Fire Departments.

Account 130 Special Pay -- This line item for 2005 increased $11,600 from $2,300 to $13,900. This increase from the 2004 amended budget is due to an increase in the AFSME Bargained Stand-By Rate.

Account 200 Personnel Benefits -- This line item for 2005 is $214,218 and reflects an increase of $11,032 or 5.42% above the 2004 projected year-end estimate. The personnel benefit accounts include rate adjustments as discussed above.

Account 310 Office and Operating Supplies -- This line item for 2005 is $266,800 and reflects a decrease of $51,622 or 43.01% from the 2004 projected year-end estimate of $318,422. This decrease is the result of the encumbrance of 2003 Funds carried over to 2004 that cover the expenditure of a budget appropriation for emergency repairs completed in late 2003 to specific street segments.

Account 950 Interfund Opt. Rentals and Leases -- This line item for 2005 is a $9,863 or 2.55% increase over the 2004 year-end estimate of $386,441 to $396,304. The increase is based on figures supplied by the Fleet Manager for fleet replacement contributions and maintenance and operation costs, and reflects funds to pay for equipment rental.

Service Unit 521 – Street Maintenance Summary

This service unit reflects a 0.89% increase over the year-end estimate of $1,701,164 to $1,716,450 for 2005.

Revenue

Account 330 Intergovernmental Revenue -- State Gas Tax revenue for 2005 is estimated at $1,138,000. This source of revenue is based on a state per capita formula and has increased 1.42% from the 2004 projected year-end budget of $1,122,000.

Account 340 Charges for Services -- This line item for 2005 is $40,000, which is an increase of $20,000 from the 2004 amended budget amount. The Street Division responds to requests from City utilities to patch cut-outs.

DEPT 141 STREET

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 521 STREET MAINT								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$614,929	$625,251	$438,844	70.2	$606,636	$646,852	103.5	106.6
120 OVERTIME	18,638	11,400	8,429	73.9	10,400	10,900	95.6	104.8
130 SPECIAL PAY	5,648	2,300	7,812	339.6	13,900	13,900	604.3	100.0
140 RETIRE / TERM CASHOUT	40,871	0	0	0.0	0	0	0.0	0.0
TOTAL	680,085	638,951	455,085	71.2	630,936	671,652	105.1	106.5
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	214,821	207,092	145,887	70.4	203,186	214,218	103.4	105.4
2U0 UNIFORMS AND CLEANING	1,201	1,250	169	13.5	1,200	1,250	100.0	104.2
TOTAL	216,022	208,342	146,056	70.1	204,386	215,468	103.4	105.4
300 SUPPLIES								
310 OFFICE & OPERATING SUP	416,413	317,122	254,104	80.1	318,422	266,800	84.1	83.8
320 FUEL CONSUMED	56,086	85,360	47,575	55.7	85,360	85,360	100.0	100.0
350 SMALL TOOLS & MIN EQU	7,534	7,400	3,238	43.8	6,900	7,400	100.0	107.2
TOTAL	480,033	409,882	304,917	74.4	410,682	359,560	87.7	87.6
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	65,475	27,000	8,686	32.2	27,000	27,000	100.0	100.0
420 COMMUNICATIONS	1,648	1,800	1,369	76.1	1,970	1,716	95.3	87.1
430 TRANSPORTATION / TRAINING	566	950	0	0.0	950	950	100.0	100.0
450 OPER RENTALS & LEASES	23,724	29,000	17,623	60.8	29,000	29,000	100.0	100.0
470 PUBLIC UTILITY SERVICES	5,477	10,000	1,217	12.2	5,000	10,000	100.0	200.0
480 REPAIRS AND MAINTENANCE	224	5,000	0	0.0	2,500	2,500	50.0	100.0
490 MISCELLANEOUS	2,881	2,200	764	34.7	2,200	2,200	100.0	100.0
TOTAL	99,995	75,950	29,660	39.1	68,620	73,366	96.6	106.9
500 INTERGOVERNMENTAL SERVICES								
530 STATE/COUNTY TAXES & ASSESS	59	100	72	71.8	100	100	100.0	100.0
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LEASES	408,893	386,441	289,450	74.9	386,441	396,304	102.6	102.6
TOTAL EXPENDITURES-SRV UNT 521	$1,885,087	$1,719,666	$1,225,239	71.2	$1,701,164	$1,716,450	99.8	100.9
330 INTERGOVERNMENTAL REV	$1,125,915	$1,119,000	$822,534	73.5	$1,122,000	$1,138,000	101.7	101.4
340 CHARGES FOR SERVICES	56,493	20,000	48,975	244.9	40,000	40,000	200.0	100.0
TOTAL REVENUES - SRV UNT 521	$1,182,408	$1,139,000	$871,509	76.5	$1,162,000	$1,178,000	103.4	101.4

Service Unit 522 -- Pedestrian and Bikeway Maintenance/Sidewalks

This service unit covers pedestrian and bikeway maintenance, as well as sidewalk maintenance.

Account 110 Salaries and Wages -- The 2005 budget of $49,957 has increased 4.55% or $2,177 from the 2004 budget of $47,780. A vacant position is anticipated to be filled in early 2005.

Account 130 Special Pay – This line item reflects an increase of $1,300 or 650% from the 2004 Amended budget of $200 to the 2004 Projected Year-End Budget of $1,500. The increase is due to the increase in the AFSCME Bargained Stand-By Rate.

Account 200 Personnel Benefits -- This line item for 2005 is $18,352 and reflects an increase of $2,493 or 15.72% above the 2004 projected year-end estimate of $15,859. The increase is due to rate adjustments as discussed above.

Account 410 Professional Services -- This $67,500 line item contains $37,500 to pay for contracted weed control service by Yakima Department of Corrections. The remaining $30,000 is for the City's 50/50 Sidewalk Program.

Service Unit 522 -- Expenditure Summary

This service unit for 2005 has increased expenditures $4,167 or 3.03% from the 2004 amended budget of $137,342. The increase is primarily related to no anticipated vacancies in 2005.

DEPT 141 STREET

SVC UNIT 522 PED & BIKEWAY MAINT EXPENSE	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$37,860	$47,780	$28,925	60.5	$40,502	$49,957	104.6	123.3
120 OVERTIME	1,287	200	317	158.6	200	200	100.0	100.0
130 SPECIAL PAY	638	200	893	446.6	1,500	1,500	750.0	100.0
TOTAL	39,786	48,180	30,136	62.5	42,202	51,657	107.2	122.4
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	13,270	17,661	10,982	62.2	15,859	18,352	103.9	115.7
300 SUPPLIES								
310 OFFICE & OPERATING SUP	2,256	4,000	2,602	65.1	4,000	4,000	100.0	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	64,959	67,500	20,695	30.7	67,500	67,500	100.0	100.0
TOTAL EXPENDITURES-SRV UNT 522	$120,270	$137,342	$64,415	46.9	$129,562	$141,509	103.0	109.2

Service Unit 524 -- Snow and Ice Control

Snow and ice control services will vary in magnitude from year to year as weather conditions change.

Account 200 Personnel Benefits –- This line item for 2004 has increased 5.99% or $1,853 from the 2004 projected year-end budget of $30,937 to $32,790. The increase is due to rate increases previously discussed in this budget narrative.

Account 310 – Office and Operating Supplies – This line item for 2004 Year End is budgeted at $110,350 and $66,350 for 2005. The funds cover expenses for traction sand, bulk rock salt and liquid anti-icing materials. The increase in the line item is to replace stock pile reserves used early in 2004. This line item varies greatly each year, as it is based on weather conditions.

Account 410 Professional Services –- The 2005 proposed budget of $30,000 reflects a decrease of $58,544 or 66.12% from the 2004 amended budget. The increase in 2004 is due to the January 2004 snowstorm. Eight private contractors were hired to assist with snow removal on the 239 miles of unclassified public streets. This line item varies greatly each year, as it is based on weather conditions.

Service Unit 524 -- Summary

This service unit for 2005 at $263,566 reflects a decrease of $161,682 or 38.03% from the 2004 amended budget of $425,248. The decrease is in response returning to historical budget levels. The actual cost varies greatly due to weather conditions.

DEPT 141 STREET

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 524 SNOW & ICE CONT EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$82,889	$91,684	$62,428	68.1	$91,684	$93,926	102.4	102.4
120 OVERTIME	1,085	80,000	31,331	39.2	50,000	35,000	43.8	70.0
130 SPECIAL PAY	941	5,000	1,264	25.3	2,500	5,000	100.0	200.0
140 RETIRE / TERM CASHOUT	164	5,745	0	0.0	0	500	8.7	0.0
TOTAL	85,080	182,429	95,022	52.1	144,184	134,426	73.7	93.2
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	26,124	34,575	21,900	63.3	30,937	32,790	94.8	106.0
300 SUPPLIES								
310 OFFICE & OPERATING SUP	22,896	119,700	34,508	28.8	110,350	66,350	55.4	60.1
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	88	88,544	58,541	66.1	74,000	30,000	33.9	40.5
TOTAL EXPENDITURES-SRV UNT 524	$134,188	$425,248	$209,972	49.4	$359,470	$263,566	62.0	73.3

Service Unit 529 -- Administration

This service unit is for management services for Street Operations. In 2004, one-half of the Street and Traffic Operations Manager expenses were shared with Traffic Engineering/ Traffic Operations. The 2005 budget continues that practice. The 2004 budget also included expenses for the 2002 budgeted policy issue to fund a Surface Water Engineer. The 2005 Budget no longer funds the Surface Water Engineer. This position has been transferred to the Storm Water Utility.

Account 110 Salaries and Wages -- This line item reflects a decrease of $67,884 or 60.77% from the 2004 projected year-end budget of $111,717 to $43,833. This decrease is due to the transfer of the Surface Water Engineer to the Storm Water Utility Fund.

Account 200 Personnel Benefits –This line item for 2005 is decreased $11,671 or 60% from the 2004 Projected Year-End Budget of $19,453 to the 2005 Proposed Budget of $7,782. The reduction is due to the transfer of the Surface Water Engineer Position to the Storm Water Utility Fund.

Service Unit 529 -- Summary

This service unit for 2005 has decreased from the 2004 projected year-end budget of $136,690 to $60,236. The decrease is primarily due to the transfer of the Surface Water Engineer to the Storm Water Utility Fund.

DEPT 141 STREET

SERVICE UNIT 529 ADMINISTRATION EXPENSE	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$75,545	$107,621	$83,030	77.1	$111,717	$43,833	40.7	39.2
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	18,467	18,811	16,314	86.7	19,453	7,782	41.4	40.0
300 SUPPLIES								
310 OFFICE & OPERATING SUP	9,256	50	0	0.0	50	50	100.0	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	1,905	18,000	93	0.5	5,000	5,000	27.8	100.0
420 COMMUNICATIONS	383	275	91	33.2	175	275	100.0	157.1
430 TRANSPORTATION / TRAINING	123	950	106	11.2	950	950	100.0	100.0
490 MISCELLANEOUS	2,239	2,345	817	34.8	2,345	2,345	100.0	100.0
TOTAL	4,650	21,570	1,107	5.1	8,470	8,570	39.7	101.2
TOTAL EXPENDITURES-SRV UNT 529	$107,918	$148,052	$100,451	67.8	$139,690	$60,236	40.7	43.1

Service Unit 639 -- Administration

This service unit represents charges from Public Works Administration for administrative support, and varies each year depending on the Public Works budget. The 2005 budget is $65,313 and funded at the 2003 level as a cost containment measure.

DEPT 141 STREET

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 639 ADMINISTRATION								
EXPENSE								
900 INTERFUND PAYMENT FOR SVCS								
990 INTERFUND-ADMIN CHARGE	$65,313	$65,313	$48,985	75.0	$65,313	$65,313	100.0	100.0
TOTAL EXPENDITURES-SRV UNT 639	$65,313	$65,313	$48,985	75.0	$65,313	$65,313	100.0	100.0

Service Unit 641 -- Insurance and Bonds

This service unit for 2004 has increased $6,698 or 10% from the 2004 amended budget of $66,976 to $73,674 due to an increase in liability insurance costs.

DEPT 141 STREET

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 641 INS & BONDS								
EXPENSE								
900 INTERFUND PAYMENT FOR SVCS								
960 INTERFUND INSURANCE SVCS	$58,939	$66,976	$66,976	100.0	$66,976	$73,674	110.0	110.0
TOTAL EXPENDITURES - S U 641	$58,939	$$66,976	$66,976	100.0	$66,976	$73,674	110.0	110.0

Service Unit 645 -- Interfund Distribution

Account 550 Interfund Subsidies -- This line item represents the expense for debt service for the four projects: Fruitvale Canal Reconstruction, debt retired in 2011 ($16,875); the I-82 Gateway Project, debt retired in 2013 ($46,667); the 1998 Street Rehabilitation Bond, debt retired in 2008 ($122,000); the 2000 overlay program debt service, debt retired in 2010 ($20,000). The total debt service is $205,542.

DEPT 141 STREET

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 645 INTERFUND DISTRIB								
EXPENSE								
500 INTERGOVERNMENTAL SERVICES								
550 INTERFUND SUBSIDIES	$308,875	$303,542	$205,542	67.7	$303,542	$205,542	67.7	67.7
TOTAL EXPENDITURES-SRV UNT 645	$308,875	$303,542	$205,542	67.7	$303,542	$205,542	67.7	67.7

Revenues

Service Unit 699 -- General Revenues

Account 270 Estimated Beginning Fund Balance -- The 2005 estimated beginning fund balance is budgeted at $726,394. This amount is a function of 2004 year-end estimates -- beginning balance, plus estimated revenues, less estimated expenditures.

Account 310 Taxes -- This line item has increased 2% or $63,713. This revenue source is from Property Tax allocations.

Account 360 Miscellaneous Revenues -- This line item has increased $2,257 or 12.68% from the 2004 projected year-end budget of $17,793 to $20,050. This is at the 2004 amended budget. This revenue source is largely interest income.

Service Unit 699 -- Summary

General revenues for 2005 are estimated to decrease $412,462 or 9.36% from the 2004 projected year-end budget of $4,408,263 to $3,995,801.

SERVICE UNIT 699 GEN REVENUES

270 EST BEG UNRESVD FUND BAL	$0	$772,419	$0	0.0	$1,204,826	$726,394	94.0	60.3
310 TAXES	3,186,350	3,185,644	1,728,642	54.3	3,185,644	3,249,357	102.0	102.0
360 MISCELLANEOUS REVENUES	21,580	20,050	9,006	44.9	17,793	20,050	100.0	112.7
TOTAL REVENUES - SRV UNIT 699	$3,207,931	$3,978,113	$1,737,648	43.7	$4,408,263	$3,995,801	100.4	90.6

Service Unit 116 -- Public Area Lighting

PERFORMANCE STATISTICS	2003 Actual	2004 Amended Budget	2005 Projected Budget
NEED/DEMAND			
City High Pressure Sodium Street Lights in Service	4,392	4,440	4,600

EXPLANATORY NARRATIVE

This service unit includes the design, installation, repair and maintenance of the City's 4,440 street lights. Scheduled re-lamping and cleaning of high pressure sodium fixtures resumed in 2000 and will continue in 2005. A dedicated effort must be taken to return to a preventative maintenance program for the City's street light system. New street light installations continue at a reduced level.

Account 110 Salaries and Wages -- This line item for 2005 has increased 38.90% from the projected year-end estimate of $32,674 to $45,384 due to no anticipated vacancies in 2004. This is $15,675 below the 2004 amended budget of $61,059. As a cost containment measure, a vacant Signal Technician III will be revised to a Signal Technician I. This position is anticipated to be filled by early 2005.

Account 200 Personnel Benefits -- This line item for 2005 reflects an increase of 3.53% or $530 from the projected year-end budget of $14,959 to $15,489. The increase is reflective of rate adjustments previously discussed in this budget narrative.

Account 470 Public Utility Services -- This line item for 2005 reflects an increase of $13,000 from the 2004 projected year-end budget of $182,000 to $195,000. This is a 7.14% increase to cover electrical utility charges for City street lights, and reflects recent utility rate increases.

Account 480 Repairs and Maintenance – This line item for 2005 reflects a decrease of $3,500 or 38.89% from the 2004 Projected Year-End f $9,000 to $5,500. This reduction was made as a cost containment measure.

Service Unit 116 -- Summary

This service unit for 2005 reflects an increase of $23,712 from the 2004 year-end budget of $276,917 to $300,629. This is a decrease of $2,256 or 0.75% from the 2004 amended budget. The decrease is the result of cost containment measures in the repair and maintenance line and by replacing a Signal Technician III with a Signal Technician I.

Service Unit 525 -- Traffic Control

PERFORMANCE STATISTICS	2003 Actual Budget	2004 Amended Budget	2005 Projected Budget
OUTPUT/WORKLOAD			
Traffic signs under maintenance [1]			
Warning	1,345	1,641	1,750
Regulatory	8,375	9,057	9,600
Other	6,700	7,000	7,300
Total	16,420	17,698	18,650
Traffic pavement markings to be maintained (in gallons)	7,500	6,500	3,140
Semi-Actuated -- Solid State	40	40	40
Fully Actuated -- Solid State	48	53	55
Fixed Time	4	1	1
Solar-Powered School Flashers Units	8	8	28
School Pedestrian Signals	5	5	5
School Flashers	4	4	4
Street Flashers	7	7	11
Total	115	118	144

(1) Traffic sign inventory estimates do not include signs in the 72nd Avenue Annexation.

EXPLANATORY NARRATIVE

In 2005 Traffic Operations will continue maintenance and operation of the City's traffic signal system, and maintain our signs and marking inventory. Tasks include repair of damaged and worn hardware items, and maintenance of the miles of underground conduits. Signs and Marking tasks includes painting lane lines, arrows, stencils and crosswalks on City streets, and fabrication and installation of all traffic control signing in the City.

Account 110 Salaries and Wages -- This line item for 2005 has increased $17,162 or 4.28% from the 2004 projected year-end budget of $400,179 to $417,341. The 2005 Budget is a decrease is 1.49% or $6,299 over the 2004 Amended Budget of $423,640. The decrease is due to the elimination of one Traffic Sign Specialist Position and the revision of the Signal Technician III position to a Signal Technician I. These measures were taken to contain costs.

Account 200 Personnel Benefits -- This line item has increased 1.29% from the 2004 projected year-end budget of $119,640 to $121,191. This is a decrease of $2,159 from the 2004 Amended Budget. The decrease is due to the elimination of one Traffic Sign Specialist position.

Account 310 Office and Operating -- This line item budget has decreased $13,553 or 6.66% from the 2004 amended budget of $203,725 to $190,172. The reduction was made as a cost containment measure.

Account 430 Travel -- Division staff, both operations and engineering, attend training sessions, professional conferences, workshops and business meetings at other cities or public agencies to maintain and expand their expertise. This is unchanged. Contemplated meetings in 2005 may include the following:

ORGANIZATION	MEETINGS	STAFF ATTENDING
International Municipal Signal Association	Monthly meetings, generally in State	Electrical and/or Signs/Lines Staff
International Municipal Signal Association	Annual Conference	Electrical and/or Signs/Lines staff
Institute of Transportation Engineers	Monthly meetings, generally in State	Supervising Traffic Engineer and Technician
Northwest Pavement Management Association	Pavement Management Training	Technical Staff--Traffic Engineering
Urban Traffic Engineers Council	3 Per Year in Washington	Supervising Traffic Engineer and/or Technical Staff
University of Washington, Washington State University, And Other Similar Entities	Administrative/Technical Short Courses in Seattle and Supervisors Training	Supervising Traffic Engineer, Traffic Operations Supervisor, and/or Appropriate Staff
Traffic System Training Courses Per New Controllers and Traffic Control Equipment	Technical Courses and Training	Appropriate Staff
Environmental Systems Research Institute	Regional and Annual User Group Training for GIS	Supervising Traffic Engineer

Account 470 Public Utility Services –- This line item for 2005 reflects a $1,000 or 0.76% increase from the 2004 projected year-end budget of $130,000. The increase is due to increased electrical costs for traffic signals. Replacing incandescent fixtures with LED has resulted in a reduction of power consumption.

Account 480 Repairs and Maintenance –- This line item for 2005 is budged at $44,000. The 2004 budget includes $40,531 encumbered from 2003 for Traffic Signal Repairs to the following three intersections: N 40th Ave & Summitview Ave; S 17th St & E Yakima Ave; S 1st St & E. Walnut St. This line item funds contractor repairs/replacements on existing traffic signal equipment.

CAPITAL OUTLAY REQUESTS

Service Unit 525

Account 640 -- For 2005 this line item is budgeted at $22,500.

Item	Cost	Funding Source	Justification
Signal Cabinet and Controller	$15,500	Street Fund	Replacement: Existing equipment.
Line Marker – Walk Behind Unit	7,000	Street Fund	Replacement: Existing Equipment
Total	$22,500	Street Fund	

Service Unit 525 -- Summary

This service unit for 2005 reflects a decrease of $28,187 from the 2004 budget of $1,038,974 to $1,010,787. This is a 2.72% decrease. The decrease is the result of cost containment measures.

EXPLANATORY NARRATIVE

Service Unit 526 -- Traffic Engineering

Service Unit 526 includes Traffic Engineering studies, collision analysis, collection of transportation system data, impact for proposed developments, transportation concurrency analysis, traffic signal timing plans, review and design of striping, sign layouts, and signals. It also is responsible for notification of citizens regarding clearview violations, response to citizen inquiries, grants applications, and collection of data. Staff continues to support the Pedestrian/Bicycle Committee and the update of the citywide transportation plan. The Pavement Management System 3-year inventory of all Arterial Street segments must be conducted in 2005. Staff will continue to work with various divisions within the City to support the Burlington Northern/Santa Fe grade-separation project impacts, especially the Front Street Project and other CBD initiatives. Intersection safety improvements and signal enhancements will continue to be analyzed.

Service Unit 526 -- Traffic Engineering

PERFORMANCE STATISTICS	2003 Actual Budget	2004 Amended Budget	2005 Projected Budget
NEED/DEMAND			
Update Traffic Counts on Arterial Streets (in segments)	221	221	223
Monitor signalized intersections for efficiency & safety	115	118	144
OUTPUT/WORKLOAD			
Number of Street Segment Traffic Counts	112	75	75
Concurrency Applications	13	18	22
Corrective or citizen request Work Orders generated	95	90	90

Account 110 Salaries and Wages -- This line item for 2005 reflects an increase of $14,142 or 6.94% from the 2004 projected year-end budget of $203,583 to $217,725. The increase is due to anticipated step and longevity increases.

Account 200 Personnel Benefits –- This line item for 2005 reflects an increase of $5,955 or 11.91% from the projected year-end budget of $49,963 to $55,918. The increase is due to rate adjustments previously discussed in this budget narrative.

Account 410 Professional Services -- This line item is used for professional traffic engineering services. The line item for 2004 and 2005 includes funds for the 2001 budgeted policy issue to update the transportation element of the Comprehensive Plan as required by the Growth Management Act. The total estimated cost of the update is $75,000 over a three year period.

Service Unit 526 -- Summary

This service unit for 2005 reflects an increase of $97 from the 2004 projected year-end budget estimate of $316,434 to $316,531.

Service Unit 639 -- Public Works Plant and Administration

This service unit includes the Public Works Administration charges, which are an allocation of the cost of providing general administrative, clerical and plant expenses to the Public Works Divisions.

Account 980 Interfund-Garage/Plant Charges -- This line item for 2005 reflects a decrease of 0.01% from the 2004 projected year-end estimate and budget of $127,069 to $127,068. This decrease is the result of analysis completed by the Fleet Manager.

Account 990 Interfund Administrative Charges -- This line item for 2005 is budgeted at the 2003 level of $41,347. This charge pays for administrative support to the Streets and Traffic Operations.

Service Unit 639 -- Summary

This service unit for 2005 reflects a decrease of $1 from the 2004 projected year-end estimate and budget of $168,416 to $168,415.

Service Unit 641 -- Insurance and Bonds

This service unit for 2005 has increased $436 or 9.99% from the 2004 amended budget of $4,364 to $4,800 due to an increase in liability insurance costs.

Service Unit 644 -- Outside Agency Billing

This service unit tracks revenue related to runway painting that is completed by Streets/ Traffic staff for the Airport and charges for reviewing concurrency applications.

Account 340 Charges for Services -- This line item for 2005 is again projected to be $2,000.

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.

Service Unit 646 -- Summary

This service unit for 2005 reflects an increase of $5,166 from the 2004 projected year-end estimate of $60,010 to $65,176. This is an increase of 8.6%. The increase is primarily due to no anticipated vacancies in 2004, and salary and benefit lines. The 2005 budget amount is a 3.54% or $2,389 decrease from the 2004 amended budget due to the revision of a Signal Technician III position to a Signal Technician I position.

Revenue

Account 340 Charges for Services -- This service unit revenue for 2005 is budgeted at $15,000. The estimate is based on the amount of reimbursable work anticipated to be completed for the Engineering Division in 2005.

DEPT 133 TRAFFIC ENGINEERING

SERVICE UNIT 116 PUBLIC AREA LIGHT EXPENSE	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$37,724	$61,059	$23,275	38.1	$32,674	$45,384	74.3	138.9
120 OVERTIME	0	1,000	54	5.4	100	1,000	100.0	0.0
130 SPECIAL PAY	55	150	22	14.3	150	150	100.0	100.0
140 RETIRE / TERM CASHOUT	1,090	0	46	0.0	46	0	0.0	0.0
TOTAL	38,869	62,209	23,397	37.6	32,970	46,534	74.8	141.1
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	14,033	18,663	6,877	36.8	14,959	15,489	83.0	103.5
300 SUPPLIES								
310 OFFICE & OPERATING SUP	29,057	30,000	20,368	67.9	30,000	30,000	100.0	100.0
320 FUEL CONSUMED	10,661	6,500	4,161	64.0	6,500	6,500	100.0	100.0
TOTAL	39,719	36,500	24,529	67.2	36,500	36,500	100.0	100.0
400 OTHER SERVICES AND CHARGES								
470 PUBLIC UTILITY SERVICES	183,088	176,285	122,860	69.7	182,000	195,000	110.6	107.1
480 REPAIRS AND MAINTENANCE	6,226	7,740	8,908	115.1	9,000	5,500	71.1	61.1
TOTAL	$189,313	$184,025	$131,768	71.6	$191,000	$200,500	109.0	105.0
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LEASES	1,458	1,488	1,116	75.0	1,488	1,606	107.9	107.9
TOTAL EXPENDITURES-SRV UNT 116	283,392	302,885	187,686	62.0	276,917	300,629	99.3	108.6

DEPT 133 TRAFFIC ENGINEERING

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 525 TRAFFIC CONTROL								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$382,028	$423,640	$291,371	68.8	$400,179	$417,341	98.5	104.3
120 OVERTIME	7,115	8,800	11,954	135.8	10,200	8,800	100.0	86.3
130 SPECIAL PAY	9,281	10,085	6,560	65.0	10,182	10,182	101.0	100.0
140 RETIRE / TERM CASHOUT	11,842	0	31	0.0	31	0	0.0	0.0
TOTAL	410,266	442,525	309,916	70.0	420,592	436,323	98.6	103.7
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	108,270	123,350	80,711	65.4	119,640	121,191	98.3	101.3
2U0 UNIFORMS AND CLEANING	206	1,000	516	51.6	800	500	50.0	62.5
TOTAL	108,476	124,350	81,227	65.3	120,440	121,691	97.9	101.0
300 SUPPLIES								
310 OFFICE & OPERATING SUP	190,624	203,725	125,282	61.5	189,300	190,172	93.3	100.5
320 FUEL CONSUMED	0	8,000	4,161	52.0	8,000	8,000	100.0	100.0
350 SMALL TOOLS & MIN EQU	6,169	10,989	11,040	100.5	10,989	10,989	100.0	100.0
TOTAL	196,793	222,714	140,484	63.1	208,289	209,161	93.9	100.4
400 OTHER SERVICES AND CHARGES								
420 COMMUNICATIONS	11,580	10,756	6,831	63.5	9,940	10,028	93.2	100.9
430 TRANSPORTATION / TRAINING	2,555	1,900	503	26.5	1,900	1,900	100.0	100.0
450 OPER RENTALS & LEASES	33	2,000	349	17.4	2,000	2,000	100.0	100.0
470 PUBLIC UTILITY SERVICES	97,796	100,000	67,540	67.5	130,000	131,000	131.0	100.8
480 REPAIRS AND MAINTENANCE	8,824	84,531	2,722	3.2	84,531	44,000	52.1	52.1
490 MISCELLANEOUS	2,806	2,986	1,268	42.5	2,986	2,986	100.0	100.0
TOTAL	123,594	202,173	79,213	39.2	231,357	191,914	94.9	83.0
600 CAPITAL OUTLAYS								
640 MACHINERY AND EQUIPMENT	20,806	22,500	11,642	51.7	22,500	22,500	100.0	100.0
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LEASES	24,206	24,712	18,534	75.0	24,712	29,198	118.2	118.2
TOTAL EXPENDITURES-SRV UNT 525	$884,141	$1,038,974	$641,016	61.7	$1,027,890	$1,010,787	97.3	98.3
SERVICE UNIT 526 TRAF ENGINEERING								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$192,042	$208,016	$149,767	72.0	$203,583	$217,725	104.7	106.9
120 OVERTIME	226	1,000	628	62.8	1,000	1,000	100.0	100.0
TOTAL	192,268	209,016	150,395	72.0	204,583	218,725	104.6	106.9
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	41,814	50,732	36,752	72.4	49,963	55,918	110.2	111.9
2U0 UNIFORMS AND CLEANING	61	264	35	13.4	200	200	75.8	100.0
TOTAL	41,875	50,996	36,788	72.1	50,163	56,118	110.0	111.9
300 SUPPLIES								
310 OFFICE & OPERATING SUP	2,708	2,200	2,820	128.2	2,700	2,200	100.0	81.5
350 SMALL TOOLS & MIN EQU	3,812	5,000	1,200	24.0	4,500	5,000	100.0	111.1
TOTAL	6,520	7,200	4,020	55.8	7,200	7,200	100.0	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	12,625	90,188	16,874	18.7	50,000	30,000	33.3	60.0
430 TRANSPORTATION / TRAINING	347	1,188	569	47.9	1,188	1,188	100.0	100.0
490 MISCELLANEOUS	2,920	3,300	2,494	75.6	3,300	3,300	100.0	100.0
TOTAL	15,892	$94,676	19,938	21.1	54,488	34,488	36.4	63.3
TOTAL EXPENDITURES-SRV UNT 526	$256,555	$361,888	$211,141	58.3	$316,434	$316,531	87.5	100.0

DEPT 133 TRAFFIC ENGINEERING

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 639 ADMINISTRATION								
EXPENSE								
900 INTERFUND PAYMENT FOR SVCS								
980 INTERFUND-GAR/PLANT CHGS	$121,018	$127,069	$95,301	75.0	$127,069	$127,068	100.0	100.0
990 INTERFUND-ADMIN CHARGE	41,347	41,347	31,010	75.0	41,347	41,347	100.0	100.0
TOTAL	162,365	168,416	126,311	75.0	168,416	168,415	100.0	100.0
TOTAL EXPENDITURES-SRV UNT 639	$162,365	$168,416	$126,311	75.0	$168,416	$168,415	100.0	100.0
SERVICE UNIT 641 INS & BONDS								
EXPENSE								
900 INTERFUND PAYMENT FOR SVCS								
960 INTERFUND INSURANCE SVCS	$3,840	$4,364	$4,364	100.0	$4,364	$4,800	110.0	110.0
TOTAL EXPENDITURES - S U 641	$3,840	$4,364	$4,364	100.0	$4,364	$4,800	110.0	110.0
SERVICE UNIT 642 PRIOR PENSIONS								
EXPENSE								
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	$$1,609	$2,146	$0	0.0	$0	$0	0.0	0.0
TOTAL EXPENDITURES-SRV UNT 642	$1,609	$2,146	$0	0.0	$0	$0	0.0	0.0
SERVICE UNIT 644 OUTSIDE AG BLGS								
330 INTERGOVERNMENTAL REV	$0	$500	$0	0.0	$0	$500	100.0	0.0
340 CHARGES FOR SERVICES	2,750	2,000	3,500	175.0	3,250	2,000	100.0	61.5
390 OTHER FINANCING SRCS	2,987	0	5,912	0.0	5,912	0	0.0	0.0
TOTAL REVENUES - SRV UNT 644	$5,737	$2,500	$9,412	376.5	$9,162	$2,500	$100.0	27.3
SERVICE UNIT 646 INTERFUND PYMTS								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$41,845	$51,095	$34,368	67.3	$44,888	$49,305	96.5	109.8
120 OVERTIME	589	1,000	721	72.1	800	1,000	100.0	125.0
130 SPECIAL PAY	375	170	357	209.7	300	300	176.5	100.0
140 RETIRE / TERM CASHOUT	391	0	0	0.0	0	0	0.0	0.0
TOTAL	43,200	52,265	35,446	67.8	45,988	50,605	96.8	110.0
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	11,254	14,800	9,124	61.6	13,422	14,071	95.1	104.8
400 OTHER SERVICES AND CHARGES								
420 COMMUNICATIONS	583	500	569	113.8	600	500	100.0	83.3
TOTAL EXPENDITURES-SRV UNT 646	$55,037	$67,565	$45,139	66.8	$60,010	$65,176	96.5	108.6
340 CHARGES FOR SERVICES	$16,313	$15,000	$6,848	45.7	$30,000	$15,000	100.0	50.0
TOTAL REVENUES - SRV UNT 646	$16,313	$15,000	$6,848	45.7	$30,000	$15,000	100.0	50.0
SERVICE UNIT 699 GEN REVENUES								
390 OTHER FINANCING SRCS	$14,984	$0	$0	0.0	$0	$0	0.0	0.0
TOTAL REVENUES - SRV UNIT 699	$14,984	$0	$0	0.0	$0	$0	0.0	0.0

CITY OF YAKIMA
PUBLIC WORKS DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Public Works **DIRECTOR: Chris Waarvick**

DIVISION: Transit -- 462 **MANAGER: Ken Mehin**

YAKIMA TRANSIT'S MISSION STATEMENT –- Our objective is to provide prompt, safe and courteous public transportation services to the residents of the City of Yakima in a cost-effective and efficient manner.

DEFINITION -- The Transit Division's task is to provide quality public transportation operations within the City of Yakima. This service is performed, in part, through the scheduling and routing of regular fixed-route bus service within our city limits. There are nine bus routes that operate from 6:00 a.m. to 7:00 p.m., Monday through Friday except on designated holidays when service is more limited. Our Saturday and designated holiday schedules consist of eight bus routes that run on an hourly schedule from 8:45 a.m. to 6:30 p.m. The established bus routes cover residential/commercial neighborhoods surrounding Summitview Avenue, Lincoln Avenue, Tieton Drive, Fruitvale Boulevard, Mead Avenue, East and West Nob Hill Boulevard, Fair Avenue, North and South 1st Street to Miners, 16th Avenue, 40th Avenue and the Washington Avenue/Airport vicinity. In early 2002, Transit service was extended to the West Valley's newly annexed area. In addition, all of the Yakima Transit routes now serve the City's major arterials; a change that occurred during the summer of 2003. This schedule realignment was created to offer the public more direct routings and maximizing the transfer point inter-connections and increasing overall the frequency of transit service within our community. These improvements returned a north/south route structure to our Transit system that had been absent for several years.

Yakima Transit also provides specialized transportation services to individuals with disabilities through two demand response service contracts: Access ParaTransit and People for People. Each provider reports directly to Transit administration on a monthly basis and are paid on a reimbursement formula for their obligations. The annual allocations are $725k/$74k respectably.

Our Dial-A-Ride service was nearly identical to the previous year at this time. There was a small ridership decrease in Yakima County's Area on Aging and Long-term Care Upper-Valley Transportation Program. However, Access's figures improved slightly during this period, which resulted in a consistent number of trips overall between the two programs.

Yakima Transit continued its community enhancement efforts by providing free rides on Wednesdays and Saturdays throughout the summer. This free ridership promotion in the summer of 2004 tallied almost 62,000 passengers. There are also annual community events, like the Fourth of July Celebration and Central Washington State Fair, which the City Council deems appropriate for Yakima Transit to provide "extra" transportation service. Shuttle buses are used to transport these attendees from designated Park and Ride locations directly to the event, saving parking charges and relieving traffic congestion.

Yakima Transit purchased three new, low floor, 35 foot, 32 passenger transit buses in 2004. In addition, several used transit buses were purchased during the year to supplement our existing fleet and to allow for extended service to other areas. These vehicles replaced some of our older buses that were not compliant to the Americans w/ Disabilities Act. (ADA requirements)

Our Vanpool program in 2004 continues to see increases in ridership and the number of vans on the road. Yakima Transit partnered with Washington Beef to team up on a State of Washington grant to implement a vanpool program into their operation for their employees. A portion of the funding will continue this partnership through June 30, 2005.

THE TRANSIT DIVISION BUDGET HAS FIVE SERVICE UNITS:

Service Unit 512 -- City Transit Operations
Service Unit 514 -- Specialized Transportation Services
Service Unit 519 -- Administration
Service Unit 641 -- Insurance and Bonds
Service Unit 699 -- General Revenue

AUTHORIZED PERSONNEL		2003 Actual	2004 Amended Budget	2004 Proposed Budget
1262	Transit Manager	1.00	1.00	1.00
20101	Customer Relations Coordinator	1.00	1.00	1.00
3322	Transit Project Planner	1.00 (1)	1.00	1.00
14201	Transit Operations Supervisor	1.00	1.00	1.00
21101	Transit Route Supervisor	1.00	1.00	1.00
22102	Transit Dispatcher	3.00	3.00	3.00
22101	Transit Operator	33.75 (2)	33.75 (2)	33.75 (2)
22101	Transit Operator – Temp.	2.25 (3)	2.25 (3)	2.25 (3)
2262	Safety and Training Officer - Public Works	.50	.50 (5)	.50 (5)
7121	Department Assistant I – Temp.	.05	.05	.00
7124	Department Assistant I	.00 (4)	.00	1.00 (6)
23101	Transit Service Worker	2.00	2.00	2.00
23101	Transit Service Worker – Temp.	.50	.50	.50
	Total Personnel	47.05	47.05	48.00

(1) This position was fully funded by Transit starting in Jan. 2003. (It was previously split with Public Works Administration.)
(2) There are 30 FTE positions assigned to full-time Transit Operator status in the Transit budget. Part-time Transit Operator positions are represented by 3.75 FTE's in the Transit budget.
(3) The Temporary Transit Operator positions are on-call and do not receive the city's benefit package.
(4) The Department Assistant I position was eliminated as a cost containment measure.
(5) The Safety and Training Officer left to work in another City department. The position remains vacant and it may not be until the Spring of 2005 before it is again filled.
(6) A Department Assistant I position has been added. This fills a staff position that covers translation services, Dial-A-Ride data entry, Reception/Telephone coverage and numerous other tasks that were not being adequately addressed.

Service Unit 512 -- City Transit Operations

The information below covers our nine fixed route transit services.

PERFORMANCE STATISTICS	2003 Actual	2004 Estimated Year-end	2005 Projected Budget
Fixed Route Only:			
A. Basic Data			
1. Ridership	1,026,056	1,063,653	1,074,289
2. Service Days	308	309	308
3. Vehicle Service Mileage	660,555	692,790	706,646
4. Vehicle Service Hours	46,596	47,898	48,856
5. Operating Expenses (SU 512, 519, & 641)	$4,017,295	$4,292,683	$4,447,370
6. Farebox Revenues (passes, tickets, and cash fares)	$295,730	$312,365	$312,365
B. Statistical Indicators			
1. Farebox Return Ratio (1)	7.36%	7.27%	7.02%
2. Revenue/Passenger	$.29	$.29	$.29
3. Revenue/Mile	$.45	$.45	$.44
4. Revenue/Hour	$6.35	$6.52	$6.39
5. Passenger/Mile	1.55	1.54	1.52
6. Passenger/Hour	22.02	22.21	21.99
7. Operating Cost/Passenger	$3.92	$4.04	$4.14
8. Operating Cost/Mile	$6.08	$6.20	$6.29
9. Operating Cost/Hour (2)	$86.21	$89.62	$91.03

(1) Farebox Return Ratio is calculated by dividing the farebox revenue by operating expenses.
(2) Does not include depreciation.

EXPLANATORY NARRATIVE

The salary accounts in this division include an estimated wage increase for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). The personnel benefit accounts include rate increases for medical and dental insurance of 5%, and PERS retirement contributions of 87%, along with the normal roll-ups related to base wage adjustments; while industrial insurance rates were reduced by 10%.

Service Unit 512 -- City Transit Operations

Expenditures

Account 110 Salaries and Wages -- Budgeted at $1,682,706 for 2005, this line item shows a small increase of $65,808 or 4.07% from the 2004 year-end estimate of $1,616,898. A reduction of $10,000 was made to the overtime budget during the year which softened the actual 2005 increase for payroll step increases. This is possible because of continued savings in overtime costs associated with procedural changes and work assignments occurring in the Transit Dispatch Center.

Account 140 Retirement Cash Out -- The 2005 amount is $25,000. These funds are for the two employees who have indicated a 2005 retirement from the Transit system.

Account 200 Personnel Benefits -- Budgeted at $671,091 for 2005, this line item shows an increase of $6,732 or .01% from the 2004 year-end budgeted amount of $664,359. This increase reflects additional costs associated for the City's health insurance premiums and an unexpected higher contribution rate for retirement premiums to the PERS system, as stated above.

Account 300 Supplies -- Budgeted at $282,500 for 2005, this line item amount reflects an amount that is only slightly higher than what was projected in both the 2004 budget and year end estimates. ($280,500 or .007%) Our fuel supply contract is up for renewal later this fall and those costs are expected to be higher due to the current price of more than $50/bbl. for crude oil on the world market. However, with the addition of several new buses recently into the fleet, our equipment has proven to be more fuel efficient than in the past years, which may offset some or all of the anticipated price increase.

Account 400 Other Services and Charges -- Budgeted at $222,151 for 2005, this line item shows a decrease of $2,000 or about 1% less than the 2004 year-end estimate of $224,151. The proposed budget reflects reductions in our Miscellaneous Expense accounts that are tempered by a small increase in our vanpool insurance premiums.

Account 900 Interfund Payment for Services -- Budgeted at $617,091 for 2005, this line item shows a decrease of $36,717 or 5.95% from the 2004 estimated budget amount of $653,808. This decrease is primarily tied to the vehicle maintenance budget figures based on actual data from the previous 12 months. This line item also contains the Transit Division's share of Public Works facility expenses.

Revenue

Total Revenues -- Service Unit 512 -- Budgeted at $1,700,565 for 2005, this line item shows a very slight increase of just $1,700 over the 2004 year-end estimate of $1,698,865 and a small increase of $23,822 or 1.5% from the 2004 proposed budget amount of $1,676,743. The comparisons shown above are the result of consistent financial support from the Federal Government for operating expense reimbursements that will be paid to us in 2004 and 2005. There will also be some increased farebox revenue due to higher ridership numbers projected for this budget period.

Service Unit 512 -- Summary

	2003 Actual	2004 Year-end	2005 Proposed
Total Expenditures	$3,218,838	$3,423,715	$3,500,539
Total Revenues	$1,676,743	$1,698,865 (1)	$1,700,565 (1)

(1) Includes Federal-operating assistance of $1,272,000 for both 2004 and 2005.

REVENUE AND RIDERSHIP ANALYSIS

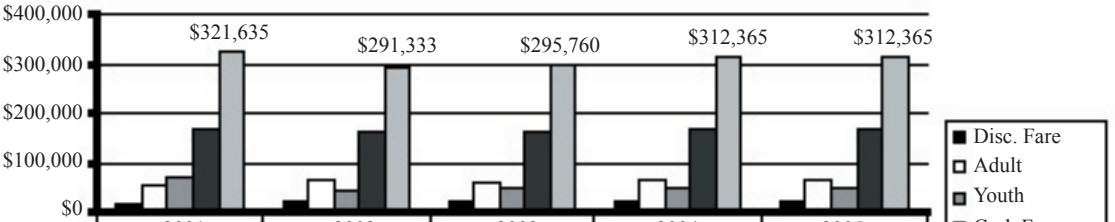
The following graphs are intended to provide the City Council additional information with which to make budgetary decisions. This information indicates the pattern of revenue and ridership over a five-year period:

The revenue analysis indicates that the contribution to fare revenue (referred to in the reports as farebox revenue) is comprised of the various fare categories illustrated. The graph reflects the changes taking place during this tracking period.

The ridership analysis consists of two graphs. The first indicates the contributions to ridership made by each of the rider categories. It reflects a similar pattern to that which is shown on the revenue graph.

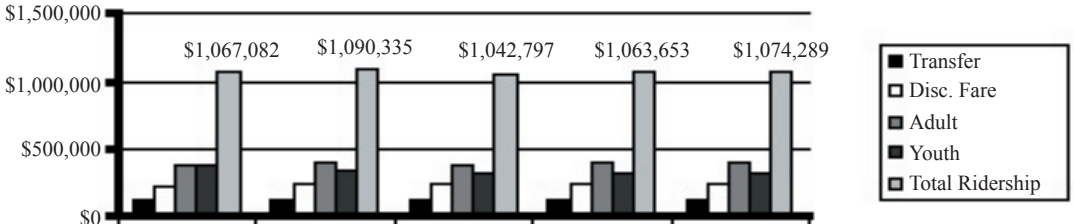
The second ridership graph indicates the total ridership pattern displayed on a monthly basis over a five-year period.

Transit Fare Analysis
Comparison by Revenue Categories



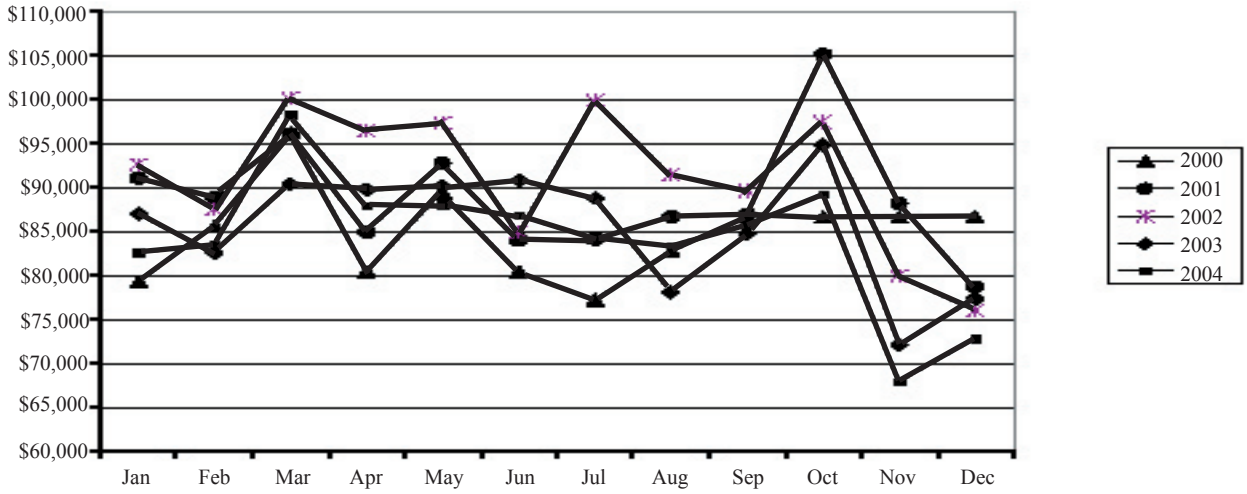
	2001	2002	2003	2004	2005
Disc. Fare	$20,345	$21,374	$22,680	$22,365	$22,365
Adult	$57,465	$63,785	$61,040	$67,500	$67,500
Youth	$73,594	$43,737	$51,005	$52,500	$52,500
Cash Fare	$170,231	$162,437	$161,036	$170,000	$170,000
Total Revenue	$321,635	$291,333	$295,760	$312,365	$312,365
				Estimated	Projected

Transit Ridership Analysis
Comparison by Ridership Categories



	2001	2002	2003	2004	2005
Transfer	$114,335	$117,790	$113,832	$116,109	$117,270
Disc. Fare	$212,755	$237,921	$231,809	$236,445	$238,810
Adult	$372,140	$392,187	$383,005	$390,665	$394,572
Youth	$367,852	$342,437	$314,151	$320,434	$323,638
Total Ridership	$1,067,082	$1,090,335	$1,042,797	$1,063,653	$1,074,289
				Estimated	Projected

Transit Ridership Analysis 2000-2004



Service Unit 514 -- Specialized Transportation Services

This service unit supports two transportation service contracts that provide specialized demand response transportation services to persons with disabilities and the elderly. One contract (Access ParaTransit) provides transportation service inside the City limits of Yakima to persons with certified Americans with Disabilities Act (ADA) disabilities. The second contract (People for People) is 50% funded by Yakima County in partner-ship with Yakima Transit and serves persons with disabilities and the elderly that live outside the Yakima City limits but still reside in the designated upper-county urbanized area.

Account 400 Other Services and Charges -- Budgeted at $819,000 for 2005, these items show an increase of $20,000 or 2.5% from both the 2004 amended and year-end budget estimate of $799,000. This reflects a possible increase in pass-through costs due to the current high market price for fuels. We also anticipate a slight increase in ridership figures as America's baby boomers' continue to age and require this type of specialized service.

Paratransit Contract	2004 Budget	2005 Proposed Budget
Dial-A-Ride (City)	$725,000	$745,000
Dial-A-Ride (County-Aging & Long term Care) (1)	74,000	74,000
Total:	$799,000	$819,000

(1) Although shown as a budgeted expense to cover a portion of the County's Aging and Long-term Care transportation contract with People for People, the continued support of this upper-county urbanized area transportation service rests with City Council in their approval of a new service contract.

Service Unit 514 -- Totals

	2003 Actual	2004 Year-end Estimate	2005 Proposed
Expenditures	$763,170	$864,016	$869,500
Revenues	$0	$0	$0

Service Unit 519 -- Administration -- Expenditures

Account 100 Salaries and Wages -- Budgeted at $232,496 for 2005, this line item shows an increase of $31,058 or 15.4% from both the 2004 year-end estimated amount and the 2004 actual proposed budget amount of $201,438. The increase from last year's estimate reflects a full administrative staffing level plus step/longevity increases for employees that are coming due during this next budget cycle. In addition, an office clerk position was added to handle receptionist's duties, data entry and ADA compliance reporting.

Account 200 Personnel Benefits -- Budgeted at $60,635 for 2005, this line item shows an increase of $15,356 or 33.91% from both the 2004 year-end proposed and actual amounts of $45,279. The differences are due primarily to PERS employer contribution increase of 87% and a 5% increase in medical insurance premiums.

Account 300 Supplies -- This line item is budgeted at $11,000 for 2005, which were the same amounts projected in both the 2004 proposed and year-end estimate figures.

Account 400 Other Services and Charges -- Budgeted at $39,418 for 2005, this line item shows a decrease of $4,655 or 10.56% from the 2004 amended budget amount of $44,073, and a decrease of $5,935 or 13.1% from the 2004 year-end estimate of $45,353. The primary differences between budget years reflect varying levels of professional contracts for assistance in transit-related matters, such as labor negotiations/ arbitration, site master plan development, request for private sector bids and recruiting expenses.

Account 990 Interfund Administrative Charge -- This line item records charges for Public Works Administration Services. These charges, paid to Public Works Administration, increased 3.94% from the 2004 year-end estimate and budget of $313,598 to $325,982 for fiscal 2005. The charges are for administrative support to Transit operations.

Service Unit 519 -- Summary

	2003 Actual	2004 Year-end	2005 Proposed
Expenditures	$578,456	$618,968	$671,831
Revenues	N/A	N/A	N/A

Service Unit 641 -- Insurance and Bonds -- Expenditures

Account 900 Interfund Payment for Services -- Budgeted at $275,000 for 2005, this line item shows an increase of $25,000 or 10% from the 2004 year-end estimate and the 2004 amended budget amount of $250,000.

Service Unit 699 -- General Revenue

Accounts 270, 310 and 360 Estimated Beginning Unreserved Fund Balance, Taxes, and Miscellaneous Revenues -- Budgeted at $3,715,894 for 2005, the line item shows a slight increase of $164,282 or 4.62% from the 2004 year-end estimate of $3,551,612. These amounts reflect primarily Transit Sales Taxes and a modest fund balance carryover. This increase is the result of sales tax allocations between the Capital and Operating Funds.

Service Unit 699 – Summary	2003 Actual	2004 Year-end	2005 Proposed
Expenditures	N/A	N/A	N/A
Revenues	$3,043,632	$3,551,612	$3,715,894

DEPT 462 TRANSIT

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
512 CITY TRANSIT	$3,218,838	$3,489,633	$2,479,312	71.0	$3,423,715	$3,500,539	100.3	102.2
514 SPECIALIZED TRANS. SERVICES	763,170	914,516	658,380	72.0	864,016	869,500	95.1	100.6
519 ADMINISTRATION	578,456	617,688	446,073	72.2	618,968	671,831	108.8	108.5
641 INSURANCE AND BONDS	220,000	250,000	250,000	100.0	250,000	275,000	110.0	110.0
TOTAL EXPENDITURES	4,780,464	5,271,837	3,833,765	72.7	5,156,699	5,316,870	100.9	103.1
REV SUMMARY BY SERVICE UNIT								
512 CITY TRANSIT	1,676,743	1,708,065	302,617	17.7	1,698,865	1,700,565	99.6	100.1
513 SPECIAL TRANSIT OPERATIONS	0	1,000	4,511	451.1	1,000	1,000	100.0	100.0
514 SPECIALIZED TRANS. SERVICES	0	115,516	8,706	7.5	65,016	50,500	43.7	77.7
699 GENERAL REVENUES	3,043,632	3,631,541	2,965,801	81.7	3,551,612	3,715,894	102.3	104.6
TOTAL REVENUES	$4,720,375	$5,456,122	$3,281,635	60.1	$5,316,493	$5,467,959	100.2	102.8
SERVICE UNIT 512 CITY TRANSIT								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$1,470,199	$1,582,185	$1,146,524	72.5	$1,574,898	$1,640,706	103.7	104.2
120 OVERTIME	33,827	52,000	30,933	59.5	42,000	42,000	80.8	100.0
140 RETIRE / TERM CASHOUT	16,670	29,131	2,663	9.1	4,000	25,000	85.8	625.0
TOTAL	1,520,696	1,663,316	1,180,120	70.9	1,620,898	1,707,706	102.7	105.4
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	602,359	653,358	433,511	66.4	633,358	660,091	101.0	104.2
2U0 UNIFORMS AND CLEANING	7,966	11,000	7,981	72.6	11,000	11,000	100.0	100.0
TOTAL	610,325	664,358	441,492	66.5	644,358	671,091	101.0	104.1
300 SUPPLIES								
310 OFFICE & OPERATING SUP	13,510	8,700	9,972	114.6	8,700	8,700	100.0	100.0
320 FUEL CONSUMED	209,081	271,800	190,030	69.9	271,800	273,800	100.7	100.7
TOTAL	222,591	280,500	200,003	71.3	280,500	282,500	100.7	100.7
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	3,000	6,000	3,000	50.0	6,000	6,000	100.0	100.0
430 TRANSPORTATION / TRAINING	2,934	2,256	4,037	178.9	2,256	2,256	100.0	100.0
440 ADVERTISING	47,713	40,000	31,606	79.0	40,000	40,000	100.0	100.0
460 INSURANCE	18,729	29,000	17,780	61.3	28,000	26,000	89.7	92.9
480 REPAIRS AND MAINTENANCE	139,650	125,400	90,852	72.4	123,400	123,900	98.8	100.4
490 MISCELLANEOUS	20,832	24,995	16,747	67.0	24,495	23,995	96.0	98.0
TOTAL	232,859	227,651	164,022	72.0	224,151	222,151	97.6	99.1
900 INTERFUND PAYMENT FOR SERVICES								
950 INTERFUND OPT RENT & LEASES	556,430	574,373	432,599	75.3	574,373	537,656	93.6	93.6
980 INTERFUND-GAR/PLANT CHGS	69,938	73,435	55,076	75.0	73,435	73,435	100.0	100.0
990 INTERFUND-ADMIN CHARGE	6,000	6,000	6,000	100.0	6,000	6,000	100.0	100.0
TOTAL	632,368	653,808	493,675	75.5	653,808	617,091	94.4	94.4
TOTAL EXPENDITURES-SRV UNT 512	$3,218,838	$3,489,633	$2,479,312	71.0	$3,423,715	$3,500,539	100.3	102.2
330 INTERGOVERNMENTAL REV	$1,272,523	$1,286,700	$0	0.0	$1,277,500	$1,279,200	99.4	100.1
340 CHARGES FOR SERVICES	350,763	376,365	279,859	74.4	376,365	376,365	100.0	100.0
360 MISCELLANEOUS REVENUES	53,457	45,000	22,758	50.6	45,000	45,000	100.0	100.0
TOTAL REVENUES - SRV UNT 512	$1,676,743	$1,708,065	$302,617	17.7	$1,698,865	$1,700,565	99.6	100.1
SERVICE UNIT 513 SPECIAL TRANSIT OPS								
340 CHARGES FOR SERVICES	$0	$1,000	$4,511	451.1	$1,000	$1,000	100.0	100.0
TOTAL REVENUES - SRV UNT 513	$0	$1,000	$4,511	451.1	$1,000	$1,000	100.0	100.0

DEPT 133 TRAFFIC ENGINEERING

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 514 SPEC TRAN S SVCS								
EXPENSE								
300 SUPPLIES								
320 FUEL CONSUMED	$0	$500	$0	0.0	$300	$200	40.0	66.7
350 SMALL TOOLS & MIN EQU	0	7,500	0	0.0	1,000	6,500	86.7	650.0
TOTAL	0	8,000	0	0.0	1,300	6,700	83.8	515.4
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	763,170	834,000	601,552	72.1	804,000	849,000	101.8	105.6
480 REPAIRS AND MAINTENANCE	0	2,516	0	0.0	1,716	800	31.8	46.6
TOTAL	763,170	836,516	601,552	71.9	805,716	849,800	101.6	105.5
600 CAPITAL OUTLAYS								
640 MACHINERY AND EQUIPMENT	0	70,000	56,828	81.2	57,000	13,000	18.6	22.8
TOTAL EXPENDITURES-SRV UNT 514	$763,170	$914,516	$658,380	72.0	$864,016	$869,500	95.1	100.6
330 INTERGOVERNMENTAL REV	$0	$115,516	$8,706	7.5	$65,016	$50,500	43.7	77.7
TOTAL REVENUES - SRV UNT 514	$0	$115,516	$8,706	7.5	$65,016	$50,500	43.7	77.7
SERVICE UNIT 519 ADMINISTRATION								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$177,020	$197,438	$140,352	71.1	$197,438	$228,496	115.7	115.7
120 OVERTIME	1,758	4,000	1,149	28.7	4,000	4,000	100.0	100.0
TOTAL	178,778	201,438	141,500	70.2	201,438	232,496	115.4	115.4
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	40,715	45,279	31,926	70.5	45,279	60,635	133.9	133.9
300 SUPPLIES								
310 OFFICE & OPERATING SUP	3,629	4,000	3,327	83.2	4,000	4,000	100.0	100.0
350 SMALL TOOLS & MIN EQU	8,015	7,000	5,194	74.2	7,000	7,000	100.0	100.0
TOTAL	11,644	11,000	8,521	77.5	11,000	11,000	100.0	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	10,203	10,000	6,050	60.5	10,000	3,000	30.0	30.0
420 COMMUNICATIONS	3,793	4,746	2,350	49.5	6,026	6,814	143.6	113.1
430 TRANSPORTATION / TRAINING	2,152	4,000	2,343	58.6	4,000	4,000	100.0	100.0
440 ADVERTISING	0	2,000	866	43.3	2,000	2,000	100.0	100.0
470 PUBLIC UTILITY SERVICES	4,920	6,327	3,223	50.9	6,327	6,604	104.4	104.4
490 MISCELLANEOUS	13,589	17,000	11,476	67.5	17,000	17,000	100.0	100.0
TOTAL	34,657	44,073	26,308	59.7	45,353	39,418	89.4	86.9
500 INTERGOVERNMENTAL SERVICES								
530 STATE/COUNTY TAXES & ASSESS	3,492	2,300	2,620	113.9	2,300	2,300	100.0	100.0
900 INTERFUND PAYMENT FOR SERVICES								
990 INTERFUND-ADMIN CHARGE	309,171	313,598	235,198	75.0	313,598	325,982	103.9	103.9
TOTAL EXPENDITURES-SRV UNT 519	$578,456	$617,688	$446,073	72.2	$618,968	$671,831	108.8	108.5
SERVICE UNIT 641 INS & BONDS								
EXPENSE								
900 INTERFUND PAYMENT FOR SERVICES								
960 INTERFUND INSURANCE SVCS	$220,000	$250,000	$250,000	100.0	$250,000	$275,000	110.0	110.0
TOTAL EXPENDITURES - S U 641	$220,000	$250,000	$250,000	100.0	$250,000	$275,000	110.0	110.0
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$287,441	$0	0.0	$211,612	$159,794	55.6	75.5
310 TAXES	3,036,150	3,335,000	2,961,991	88.8	3,335,000	3,550,000	106.4	106.4
360 MISCELLANEOUS REVENUES	7,483	9,100	3,810	41.9	5,000	6,100	67.0	122.0
TOTAL REVENUES - SRV UNIT 699	$3,043,632	$3,631,541	$2,965,801	81.7	$3,551,612	$3,715,894	102.3	104.6

CITY OF YAKIMA
PUBLIC WORKS DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Public Works **DIRECTOR: Chris Waarvick**

DIVISION: Transit Capital Reserve Fund—364 **MANAGER: Ken Mehin**

DEFINITION -- This fund is established for the purpose of budgeting Transit's Capital Improvements and Procurements. It consists of the following grouped service units:

Service Unit 518 -- General Capital Improvements

These service unit line items are explained below:

Expenditures

Account 300 Supplies -- Budgeted at $30,000 for 2005, this line item is $20,000 lower than the 2004 budget. This account shows a higher dollar amount for 2004 only because some funding from 2003 was encumbered at year's end and carried forth into the next year. This supply account is for the purchase, assembly, and installation of benches, shelters and signage at our various bus stops.

Account 600 Capital Outlays -- Budgeted at $330,000 for 2005, these line items show a decrease in spending by $1,024,613 or a 75% reduction over the amount shown on our year-end estimate of $1,359,457. This category normally covers the anticipated purchases of replacement buses, bus related equipment such as two-way radio units, security cameras and Global Positioning Systems. The substantial decreases shown from the 2004 year-end figures are because three heavy-duty 35-foot buses were purchased during that fiscal period. For 2005, the budgeted items include a new environmentally friendly bus wash, additional security cameras and the introduction of an automated farebox system.

Revenue

Account 330 Intergovernmental Revenues -- Budgeted at $-0- for 2005, this line item was established to show the level of Capital Fund participation from approved Federal Transit Administration 5307 grants. An old FTA grant submitted in 1998 for Capital projects still had an unexpended balance of $57,613 and those funds were collected in order to close out the account. Those monies were added into the budget during the year. It is further projected that no federal grant application will be submitted for capital projects in 2005, without Council direction.

Service Unit 518 -- Summary

	2003 Actual	2004 Year-end	2005 Proposed
Expenditures	$216,138	$1,354,613	$330,000
Revenues	$0	$57,613	$0

Service Unit 699 -- General Revenues

Accounts 270, 310, 360 and 390 Estimated Beginning Unreserved Fund Balance, Taxes, Miscellaneous Revenues, and Other Financing Sources – Budgeted at $2,311,043 for 2005, these line items show a decrease of $807,000 or 25.8% from the 2004 year-end estimate of $3,118,043 and a smaller reduction of just $363,056 or 13.57% from the 2004 amended budget amount of $2,674,099. The amount decreased for the 2005 year-end figures are the result of policy decisions to purchase three new 35-foot heavy-duty replacement coaches in 2004.

Service Unit 699-- Summary

	2003 Actual	2004 Year-end	2005 Proposed
Revenues	$926,492	$3,118,043	$2,311,043

DEPT 364 TRANSIT CAPITAL RESERVE

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
518 CAPITAL IMPROVEMENT	$216,138	$1,359,457	$155,165	11.4	$1,354,613	$330,000	24.3	24.4
REV SUMMARY BY SERVICE UNIT								
518 CAPITAL IMPROVEMENT	0	57,613	0	0.0	57,613	0	0.0	0.0
699 GENERAL REVENUES	926,492	2,674,099	25,094	0.9	3,118,043	2,311,043	86.4	74.1
TOTAL REVENUES	$926,492	$2,731,712	$25,094	0.9	$3,175,656	$2,311,043	84.6	72.8
SERVICE UNIT 518 CAPITAL IMPR EXPENSE								
300 SUPPLIES								
350 SMALL TOOLS & MIN EQU	$0	$54,844	$34,473	$62.9	$50,000	$30,000	54.7	60.0
600 CAPITAL OUTLAYS								
620 BUILDINGS	0	57,613	14,749	25.6	57,613	0	0.0	0.0
630 IMP OTHER THAN BLDGS	0	120,000	64,670	53.9	120,000	250,000	208.3	208.3
640 MACHINERY AND EQUIPMENT	216,138	1,127,000	41,273	3.7	1,127,000	50,000	4.4	4.4
TOTAL	216,138	1,304,613	120,692	9.3	1,304,613	300,000	23.0	23.0
TOTAL EXPENDITURES-SRV UNT 518	$216,138	$1,359,457	$155,165	11.4	$1,354,613	$330,000	24.3	24.4
330 INTERGOVERNMENTAL REV	$0	$57,613	$0	0.0	$57,613	$0	0.0	0.0
TOTAL REVENUES - SRV UNT 518	$0	$57,613	$0	0.0	$57,613	$0	0.0	0.0
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$2,094,099	$0	0.0	$2,461,043	$1,821,043	87.0	74.0
310 TAXES	882,108	540,000	0	0.0	622,000	450,000	83.3	72.3
340 CHARGES FOR SERVICES	23,123	20,000	0	0.0	20,000	20,000	100.0	100.0
360 MISCELLANEOUS REVENUES	6,596	15,000	25,094	167.3	10,000	15,000	100.0	150.0
390 OTHER FINANCING SRCS	14,665	5,000	0	0.0	5,000	5,000	100.0	100.0
TOTAL REVENUES - SRV UNIT 699	$926,492	$2,674,099	$25,094	0.9	$3,118,043	$2,311,043	86.4	74.1

CITY OF YAKIMA
PUBLIC WORKS DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Public Works **DIRECTOR: Chris Waarvick**

DIVISION: Refuse -- 471 **MANAGER: Nancy Fortier**

DEFINITION -- The Refuse Division provides for the collection and disposal of garbage, refuse and yard waste from City-owned facilities and residential customers within the City of Yakima.

These services are provided through a variety of methods. Historically customers have subscribed to the number of 32-gallon cans per week required to meet their needs. The collection service was provided through two-person crews, manually collecting customer owned refuse cans. Customers, with manual collection, have the option of having their can service collected as a carry-out service, for up to 100 feet from the curb or alley line. Customers subscribing to "yard service" are provided with a 96-gallon wheeled cart, collected weekly from March 1 through November 30. Two-yard metal bins are available upon request to City-owned facilities, multi-family residential units, and other premises where large amounts of refuse are collected. In addition, special garbage pickup may be requested for larger amounts of refuse normally not collected with regular service.

The Refuse Division is continuing implementation of automated refuse collection. Customers on selected routes are being provided with 35 or 96-gallon refuse carts. The carts are collected weekly, utilizing automated equipment operated by a single driver. By year-end 2004, 17 of the 35 residential collection routes will be automated. In 2005 approximately 3,500 additional customers will be included in the program, bringing the total customers receiving automated refuse collection to approximately 12,000.

Service Unit 212 -- Solid Waste Disposal
Service Unit 219 -- Administration
Service Unit 639 -- Administration
Service Unit 641 -- Insurance and Bonds
Service Unit 699 -- General Revenues

AUTHORIZED PERSONNEL		2003 Actual	2004 Amended Budget	2005 Proposed Budget
1266	Refuse and Recycling Manager	1.00	1.00	1.00
14101	Refuse Supervisor	1.00	1.00	1.00
7122	Department Assistant II	.00	.75	1.00 (1)
7123	Department Assistant III	.40	.00	.00
8433	Solid Waste Crew Leader	9.50	9.50	9.50
8641	Solid Waste Maintenance Worker	6.00	6.00	6.00
8641	Solid Waste Maintenance Worker -Perm. Part-Time	1.00	1.00	1.00
8641	Refuse Helper - Temporary	1.60	2.13	1.036
	Total Personnel	20.50	21.38	20.536

(1) Reallocation of personnel's time to better match workload demands.

PERFORMANCE STATISTICS Service Unit 212	2003 Actual	2004 Amended Budget	2005 Projected Budget
NEED/DEMAND			
Residential Can Accounts - Active	11,425	9,061	6,100
Residential Automated Cart Accounts - Active	6,375	8,976	12,000
Bin Accounts - Active	400	423	430
Yard Service Accounts - Active	3,900	4,040	4,100
OUTPUT/WORKLOAD			
Tons of Refuse Collected--Residential Cans (1)	10,825	8,500	5,700
Tons of Refuse Collected—Residential Automated Carts	5,092	9,000	11,500
Tons of Refuse Collected -- Bin	2,660	2,750	2,850
Tons of Refuse Collected -- Yard Service	2,915	3,300	3,450
IMPACT/PRODUCTIVITY			
Estimated Annual Cost Per Account Collected -- Residential Cans	$154.59	$174.28	$201.57
Estimated Annual Cost Per Account Collected - Residential Automated Cart	$112.52	$113.84	$129.19
Estimated Annual Cost Per Account Collected -- Bin	$707.13	$808.07	$901.33
Estimated Annual Cost Per Account Collected Yard Service	$83.13	$87.96	$91.03

(1) Special hauls are considered in residential information.

Service Unit 212 -- Solid Waste Disposal

Expenditures

Account 100 Salaries and Wages – This line item for 2005 reflects an increase of $5,938 from the 2004 year-end estimate of $710,808 to $716,746. This is a .83% increase. The salary account includes an estimated wage increase for AFSCME represented employees, and an estimate for the management pay and compensation adjustments (PACA).

Account 200 Personnel Benefits -- This line item for 2005 reflects a decrease of $11,082 from the 2004 year-end estimate of $256,156 to $245,074. This is a 4.33% decrease. The personnel benefit accounts include rate increases for medical and dental insurance of 5%, and PERs retirement contributions of 87%, along with the normal roll-ups related to base wage adjustments; while industrial insurance rates were reduced by 10%.

Account 350 Small Tools and Minor Equipment -- This line item for 2005 reflects an increase of $101,000 from the 2004 year-end estimate of $109,000 to $210,000. This is a 92.7% increase. The $210,000 will be needed to purchase additional automated/ refuse carts to continue the implementation of the automated refuse program; to purchase additional yard waste carts to maintain the yard waste program; and to purchase additional metal bins to supply service to new areas.

Account 410 Professional Services – This line item for 2005 reflects an increase of $90,000 from the 2004 year-end estimate. This is a 100% increase. The $90,000 will be needed to purchase a route analysis system to be installed on the refuse collection vehicles. (This is a budgeted policy issue.)

Account 470 Public Utility Services -- This line item for 2005 reflects an increase of $24,000 from the 2004 year-end estimate of $480,000 to $504,000. This is a 5% increase. The increase is due to anticipated increases in refuse tonnage taken to the landfill.

Account 530 State/County Taxes & Assessments – This line item for 2005 reflects an increase of $7,337 from the 2004 year-end estimate of $158,000 to $165,337. This is a 4.64% increase. The increase is a function of the 2005 proposed rate increase. (See budgeted policy issue.)

Account 540 Interfund Taxes and Assessments -- This line item for 2005 reflects an increase of $16,600 from the 2004 year-end estimate of $300,000 to $316,600. This is a 5.53% increase. The interfund taxes and assessments are based on projected revenue. The increase is a function of the 2005 proposed rate increase. (See budgeted policy issue.)

Account 950 Operating Rentals and Leases -- This line item for 2005 reflects a decrease of $37,893 from the 2004 year-end estimate of $550,884 to $512,991. This is a 6.88% decrease. This decrease is due to fleet capital contributions remaining constant for 2005 and a decrease in maintenance and operation costs for the refuse equipment.

Account 990 City Service and Customer Service Charges -- This line item for 2005 reflects an increase of $17,252 from the 2004 year-end estimate of $241,467 to $258,719. This is a 7.14% increase. It is due to increases in charges for Central City services, such as Finance, Information Systems, Legal, and Customer Services.

Service Unit 212 -- Summary

Total expenditures for Service Unit 212 are budgeted for 2005 at $3,169,617. This is an increase of $212,928 or 7.2% from the 2004 year-end projection of $2,956,689.

Service Unit 219 -- Administration

Account 100 Salaries and Wages -- This line item for 2005 reflects an increase of $18,852 from the 2004 year-end estimate of $151,964 to $170,816. This is a 12.4% increase. The increase is due to filling the Refuse Supervisor position that was budgeted at step 2 with an existing employee at a higher step and longevity.

Account 200 Personnel Benefits -- This line item for 2005 reflects an increase of $5,515 from the 2004 year-end estimate of $33,208 to $38,723. This is a 16.6% increase. The personnel benefits account includes increases for the employer contributions for PERS and increases due to filling the Refuse Supervisor position.

Account 430 Transportation/Training -- This line item for 2005 reflects a decrease of $255 from the 2004 year-end estimate of $1,300 to $1,045. There were additional training costs for 2004 associated with the hiring of a new Refuse Supervisor.

This account provides for Refuse Division personnel to attend professional conferences, workshops, and meetings.

Workshop meetings contemplated in 2004 include the following:

ORGANIZATION	MEETINGS	STAFF ATTENDING
SWANA or Waste Expo	Conference	Refuse/Recycling Manager
Various	Workshops/Training	Refuse Personnel

Total Budget: $1,045

Service Unit 219 -- Summary

Total expenditures for Service Unit 219 are budgeted for 2005 at $214,328. This is an increase of $23,311 from the 2004 year-end projection of $191,017.

Service Unit 639 -- Administration

Account 990 Public Works Administration (Interfund Charges) --This line item for 2005 reflects no change from the 2004 budget and year-end estimate of $88,315. This is the Refuse Division's share of the administrative costs for the Public Works Division.

Service Unit 641 -- Insurance and Bonds

Account 960 Interfund Insurance Services -- This line item for 2005 reflects an increase of $6,213 from the 2004 year-end estimate and budget of $62,126 to $68,339. This is a 10% increase. This is the Refuse Division's insurance coverage for Refuse equipment.

Revenue

Service Unit 212 -- Solid Waste Disposal

Account 340 Charges for Services -- This line item for 2005 reflects an increase of $201,000 from the 2004 year-end estimate of $3,316,800 to $3,517,800. This is a 6.06% increase. This increase is 4.64% from the 2004 budget of $3,361,800. (See budgeted policy issue regarding a rate increase on all services.)

Service Unit 699 -- General Revenues

Account 270 Estimated Beginning Unreserved Fund Balance -- This line item for 2005 is projected at $114,206. Combined with 2004 rates and interest income, this provides total 2005 estimated resources of $3,635,006.

Below is a recap of Refuse revenues by detailed account classification.

	2003 Actual	2004 Budget	2004 Estimate	2005 Proposed Budget	2004 vs. 2005 Budget
Revenue -- Service Unit 212					
County/City Departments	$53,815	$70,000	$68,000	$74,000	5.71
Container Service	256,303	320,000	280,000	304,000	(5.00%)
Automated Residential Service	462,836	365,000	1,036,000	1,525,000	317.80%
Residential Service	1,864,006	2,180,000	1,495,000	1,137,000	(47.85%)
Special Haul	731	800	800	800	0
Residential Extra Service	92,645	105,000	95,000	90,000	(14.29%)
Yard Refuse	331,093	321,000	342,000	387,000	20.56%
Total -- Service Unit 212	$3,061,429	$3,361,800	$3,316,800	$3,517,800	4.64%
Revenue -- Service Unit 699					
Interest From Investments	$1,149	$1,000	$775	$1,000	0
Recycling/Misc. Revenue	131	2,000	2,000	2,000	0
Total -- Service Unit 699	$1,280	$3,000	$2,775	$3,000	0
Beginning Unencumbered Balance	$120,686	$221,018	$92,778	$114,206	
Total Estimated Resources- All Service Units	$3,183,395	$3,585,818	$3,412,353	$3,635,006	1.37%

2005 RATES -- RESIDENTIAL CAN SERVICE

Curb or Alley

	1 Month	2 Month
1 can	9.89	19.78
2 cans	15.08	30.16
3 cans	20.27	40.54
4 cans	25.46	50.92
5 cans	30.65	61.30

Carry-Out

	1 Month	2 Month
1 can	19.15	38.30
2 cans	24.90	49.80
3 cans	30.65	61.30
4 cans	36.40	72.80
5 cans	42.15	84.30

CALL BACK - $9.89 Flat Rate Charge

Curb/Alley:
Basic Charge for 1 month.....$9.89
Extra Charge for Additional Can.....$5.19

Carry-out:
Basic Charge for 1 month.....$19.15
Extra Charge for Additional Can.....$5.75

Extra Charges:
Cans.....$2.61
Boxes.....$1.93
Bags.....$1.93
Brush.....$1.93

YARD SERVICE - $10.50 per month for 9 months, from March 1st through November 30th -- $94.50/year
$5.25 per month for each additional 96-gallon cart

2005 AUTOMATED REFUSE SERVICE

Curb or Alley

	1 Month	2 Month
35-Gallon		
1 cart	8.98	17.96
2 carts	17.96	35.92
96-Gallon		
1 cart	13.70	27.40
2 carts	27.40	54.80

Carry-Out

	1 Month	2 Month
35-Gallon		
1 cart	17.40	34.80
2 carts	34.80	69.60
96-Gallon		
1 cart	22.63	45.26
2 carts	45.26	90.52

Overfill Fee.....$1.93

2005 RATES -- BIN SERVICE

	1 Month	2 Months			1 Month	2 Months
1-1x	66.95	133.90		4-1x	267.80	535.60
1-2x	107.11	214.22		4-2x	428.44	856.88
1-3x	147.27	294.54		4-3x	589.08	1,178.16
1-4x	187.43	374.86		4-4x	749.72	1,499.44
1-5x	227.59	455.18		4-5x	910.36	1,820.72
2-1x	133.90	267.80		5-1x	334.75	669.50
2-2x	214.22	428.44		5-2x	535.55	1,071.10
2-3x	294.54	589.08		5-3x	736.35	1,472.70
2-4x	374.86	749.72		5-4x	937.15	1,874.30
2-5x	455.18	910.36		5-5x	1,137.95	2,275.90
3-1x	200.85	401.70				
3-2x	321.33	642.66				Basic Charge
3-3x	441.81	883.62		Cost per bin		66.95
3-4x	562.29	1,124.58				40.16
3-5x	682.77	1,365.54				

Overfill Fee.....$10.04

Temporary Bin Accounts:
Initial Delivery Fee.....$33.47
Pickup Charge $8.37
Daily Service Fee .....$ .27

DEPT 471 REFUSE

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
212 SOLID WASTE DISPOSAL	$2,796,418	$3,059,922	$2,058,899	67.3	$2,956,689	$3,169,617	103.6	107.2
219 ADMINISTRATION	156,183	204,163	137,661	67.4	191,017	214,328	105.0	112.2
639 ADMINISTRATION	88,315	88,315	66,236	75.0	88,315	88,315	100.0	100.0
641 INSURANCE AND BONDS	49,701	62,126	62,126	100.0	62,126	68,339	110.0	110.0
TOTAL EXPENDITURES	3,090,617	3,414,526	2,324,922	68.1	3,298,147	3,540,599	103.7	107.4
REV SUMMARY BY SERVICE UNIT								
212 SOLID WASTE DISPOSAL	3,061,429	3,361,800	2,409,388	71.7	3,316,800	3,517,800	104.6	106.1
699 GENERAL REVENUES	1,280	224,018	3,449	1.5	95,553	117,206	52.3	122.7
TOTAL REVENUES	$3,062,709	$3,585,818	$2,412,837	67.3	$3,412,353	$3,635,006	101.4	106.5

DEPT 471 REFUSE

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 212 SOLID WASTE DISP								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$671,716	$691,000	$465,335	67.3	$669,508	$676,071	97.8	101.0
120 OVERTIME	40,203	40,472	21,316	52.7	41,300	40,675	100.5	98.5
140 RETIRE / TERM CASHOUT	398	0	0	0.0	0	0	0.0	0.0
TOTAL	712,316	731,472	486,651	66.5	710,808	716,746	98.0	100.8
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	215,976	296,056	172,219	58.2	251,056	239,974	81.1	95.6
2U0 UNIFORMS AND CLEANING	6,193	5,100	3,202	62.8	5,100	5,100	100.0	100.0
TOTAL	222,169	301,156	175,421	58.2	256,156	245,074	81.4	95.7
300 SUPPLIES								
310 OFFICE & OPERATING SUP	4,228	3,675	4,123	112.2	3,900	3,675	100.0	94.2
320 FUEL CONSUMED	69,282	105,700	63,797	60.4	105,700	105,700	100.0	100.0
350 SMALL TOOLS & MIN EQU	204,799	105,000	108,890	103.7	109,000	210,000	200.0	192.7
TOTAL	278,309	214,375	176,810	82.5	218,600	319,375	149.0	146.1
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	0	0	0	0.0	0	90,000	0.0	0.0
420 COMMUNICATIONS	2,798	2,266	2,196	96.9	2,266	2,266	100.0	100.0
470 PUBLIC UTILITY SERVICES	458,242	470,000	282,388	60.1	480,000	504,000	107.2	105.0
480 REPAIRS AND MAINTENANCE	6	100	2,451	451.2	100	100	100.0	100.0
490 MISCELLANEOUS	4,649	2,900	1,891	65.2	2,900	2,900	100.0	100.0
TOTAL	465,696	475,266	288,926	60.8	485,266	599,266	126.1	123.5
500 INTERGOVERNMENTAL SERVICES								
530 STATE/COUNTY TAXES & ASSESS	153,538	158,000	108,674	68.8	158,000	165,337	104.6	104.6
540 INTERFUND TAXES & ASSESS	281,030	300,000	221,059	73.7	300,000	316,600	105.5	105.5
TOTAL	434,568	458,000	329,733	72.0	458,000	481,937	105.2	105.2
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LEASES	422,407	603,684	393,444	65.2	550,884	512,991	85.0	93.1
980 INTERFUND-GAR/PLANT CHGS	33,818	35,509	26,632	75.0	35,509	35,509	100.0	100.0
990 INTERFUND-ADMIN CHARGE	227,135	240,460	181,282	75.4	241,467	258,719	107.6	107.1
TOTAL	683,360	879,653	601,357	68.4	827,860	807,219	91.8	97.5
TOTAL EXPENDITURES-SRV UNT 212	$2,796,418	$3,059,922	$2,058,899	67.3	$2,956,689	$3,169,617	103.6	107.2
340 CHARGES FOR SERVICES	$3,061,429	$3,361,800	$2,409,388	71.7	$3,316,800	$3,517,800	104.6	106.1
TOTAL REVENUES - SRV UNT 212	$3,061,429	$3,361,800	$2,409,388	71.7	$3,316,800	$3,517,800	104.6	106.1

DEPT 471 REFUSE

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 219 ADMINISTRATION								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$102,499	$140,634	$102,406	72.8	$143,964	$162,816	115.8	113.1
120 OVERTIME	0	5,800	8,423	145.2	8,000	8,000	137.9	100.0
140 RETIRE / TERM CASHOUT	9,006	10,000	0	0.0	0	0	0.0	0.0
TOTAL	111,504	156,434	110,829	70.8	151,964	170,816	109.2	112.4
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	22,355	43,208	22,082	51.1	33,208	38,723	89.6	116.6
300 SUPPLIES								
310 OFFICE & OPERATING SUP	0	630	0	0.0	630	630	100.0	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	18,447	0	860	0.0	860	0	0.0	0.0
420 COMMUNICATIONS	908	320	268	83.8	498	588	183.8	118.1
430 TRANSPORTATION / TRAINING	0	1,045	1,328	127.1	1,300	1,045	100.0	80.4
440 ADVERTISING	358	0	401	0.0	401	0	0.0	0.0
490 MISCELLANEOUS	2,610	2,526	1,894	75.0	2,156	2,526	100.0	117.2
TOTAL	22,323	3,891	4,751	122.1	5,215	4,159	106.9	79.8
TOTAL EXPENDITURES-SRV UNT 219	$156,183	$204,163	$137,661	67.4	$191,017	$214,328	105.0	112.2
SERVICE UNIT 639 ADMINISTRATION								
EXPENSE								
900 INTERFUND PAYMENT FOR SCVS								
990 INTERFUND-ADMIN CHARGE	$88,315	$88,315	$66,236	75.0	88,315	$88,315	100.0	100.0
TOTAL EXPENDITURES-SRV UNT 639	$88,315	$88,315	$66,236	75.0	$88,315	$88,315	100.0	100.0
SERVICE UNIT 641 INS & BONDS								
EXPENSE								
900 INTERFUND PAYMENT FOR SCVS								
960 INTERFUND INSURANCE SVCS	$49,701	$62,126	$62,126	100.0	$62,126	$68,339	110.0	110.0
TOTAL EXPENDITURES - S U 641	$49,701	$62,126	$62,126	100.0	$62,126	$68,339	110.0	110.0
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$221,018	$0	0.0	$92,778	$114,206	51.7	123.1
360 MISCELLANEOUS REVENUES	1,280	3,000	3,449	115.0	2,775	3,000	100.0	108.1
TOTAL REVENUES - SRV UNIT 699	$1,280	$224,018	$3,449	1.5	$95,553	$117,206	52.3	122.7

CITY OF YAKIMA
PUBLIC WORKS DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Public Works **DIRECTOR: Chris Waarvick**

DIVISION: Equipment Rental and Revolving -- 551 **MANAGER: Richard Wonner**

DEFINITION -- The operation of the Equipment Rental and Revolving Fund is budgeted in three service units:

Service Unit 634 -- Fleet Maintenance
Service Unit 636 -- Replacement Reserves
Service Unit 639 -- Administration

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.

Outsourcing Maintenance Services -- Increasing the use of private sector vendors for maintenance services continued during 2004. Managing the workload is challenging in the face of the reduction of one Fleet Maintenance Technician and the retirement of two Technicians in 2003. Routine lubrication and maintenance services of the large lawn care fleet were successfully implemented in 2004 and will continue in 2005.

Fleet Operations Assessment and Reorganization -- During 2002, Maximus, a management consulting firm, was contracted to conduct the Public Works Complex Master Site Plan Review. Due to operational issues within the Equipment Rental Division, the scope of work was expanded to include a high level operational assessment of the Equipment Rental Division to identify strengths and weaknesses with an eye toward efficiency improvements. The final report was made available late in 2002. As a result, a Policy Issue has been budgeted for 2005 reorganizing the Equipment Rental Division. An evening shift will be initiated to provide improved customer access and to increase total shop productivity. Filling of the two vacant positions will enable staff to keep pace with required lubrication and preventive maintenance services. These changes will effect an approximate $50,000 reduction in the overall Equipment Rental operating budget.

Fleet Equipment "Replaced but Retained" -- The Fleet Manager is committed to reducing the "Replaced but Retained" fleet over time. In practice, for every new vehicle purchased, an old vehicle will leave the fleet. Retaining a replaced vehicle is considered 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. During 2004, the overall size of the City fleet increased due to expanded services demand,

particularly on the Streets Division, created by the West Valley annexations. Several vehicles replaced in 2004 were retained awaiting infusion of annexation related revenue allocations to purchase additional equipment.

Fleet Identification and Assessment -- A physical photographic inventory was completed during 2001. Completion of this project 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. Maintaining the new photographic equipment inventory system in 2005 will provide a challenge to the Equipment Rental Division staff.

Preventive Maintenance System Review -- As mentioned above with regard to the Policy Issue in the 2005 Budget, addition of the afternoon shift with the filling of the two vacant technician positions will make it possible to reassess the entire preventive maintenance program in 2005. Service frequencies will continue to be modified to more accurately reflect equipment usage and service requirements.

AUTHORIZED PERSONNEL		2003 Actual	2004 Amended Budget	2005 Proposed Budget
1263	Fleet Manager	.85	.85 (2)	.85
8203	Fleet Maintenance Technician	1.00	2.00	2.00
8211	Mechanic I	6.00	6.00 (1)	6.00
12102	Mechanic II	1.00	.00	.00
12101	Equipment Maintenance Supervisor	1.00	1.00 (1)	1.00
7122	Department Assistant II	1.00	1.00 (1)	1.00
8681	Storekeeper	2.00	2.00 (1)	1.00
	Total Personnel	12.85	12.85	11.85 (3)

(1) .50 of the Fleet Manager, .25 of a Mechanic I, .20 of the Equipment Maintenance Supervisor, .20 of the DA II, and .10 of the Storekeeper are funded in Department 552.

(2) 15% of Fleet Manager is funded in Public Works Administration.

(3) Outcome of 2005 Budget Policy Issue - Reorganization.

EXPLANATORY NARRATIVES

Service Unit 634 -- Fleet Maintenance

Expenditures

The salary accounts in this division include an estimated wage increase for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). The personnel benefit accounts include rate increases for medical and dental insurance of 5%, and PERS retirement contributions of 87%, along with the normal roll-ups related to base wage adjustments; while Industrial Insurance rates were reduced by 10%.

Account 100 Salaries and Wages -- Budgeted in 2005 at $500,809, these line items show an increase of $15,663 or 3.22% from the 2004 year-end estimate of $485,146 and a decrease of $63,909 or 11.31% from 2004 budget amount of $564,718. While the increase is due to contracted adjustments, the decrease is a reflection of the staff reorganization to improve customer service and technical staff productivity.

Account 200 Personnel Benefits -- Budgeted in 2005 at $151,849, these line items show a decrease of $7,364 or 4.63% from the 2004 year-end estimate of $159,213 and a decrease of $10,509 or 6.42% from the 2004 budget amount of $162,358. The decrease is due to the inclusion of new staff members who have lower accrual packages.

Account 300 Supplies -- Budgeted in 2005 at $1,092,418, these line items show an increase of $29,000 or 2.72% from the 2004 year-end estimate of $1,063,418 and an increase of $1,718 or 0.15% from the 2004 budget of $1,090,700. The majority of this increase is due to projected increases in fuel costs.

Account 400 Other Services and Charges -- Budgeted in 2005 at $222,450, these line items show an increase of $8,000 or 3.73% from the 2004 year-end estimate of $214,450, and an increase of $83,000 or 59.51% from the 2004 budget amount of $139,450. The increase over budget is due to more accurate budgeting to reflect changes in the Transit tire lease program and increased outsourcing in 2004.

Total Expenditures -- Service Unit 634 -- Budgeted in 2005 at $1,975,402, an increase of $45,300 or 2.34 % over the 2004 year-end estimate of $1,930,102 and an increase of $10,300 or 0.52 % over the 2004 budget of $1,965,102. These small increases reflect significant budgeting attention to cost containment throughout the entire service unit and the associated efficiency improvements with the reorganization plan.

Revenues

Total Revenues -- Service Unit 634 -- Budgeted in 2005 at $2,420,945, this line item shows an increase of $43,352 or 1.82% from the 2004 year-end estimate of $2,377,593 and a decrease of $22,055 or .91% from the 2004 budget amount of $2,443,000. The increase is consistent with increases in employee wages and benefits, fuel costs, the cost of operating and maintaining a growing but aging fleet, and a modest rate increase for inflation.

The following table compares M&O rates from 2004 to 2005. The table 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 2005 budget reflects allocations based on 2004 year-to-date actual costs from the AIMMS cost collection system.

TABLE I
2004 / 2005 EQUIPMENT RENTAL M&O RATE CHART

Department	Budget 2004 M&O	Proposed Budget 2005	Amount of Change	Percent Increase
Legal	$100	0	(100)	(100.0)
Environmental Planning	0	235	235	-
Code Administration	18,330	22,626	4,296	23.4
Engineering	7,500	4,517	(2,983)	39.8
City Hall Maintenance	849	3,632	2,783	327.8
Information Systems	1,814	3,628	1,814	100.0
Customer Services	12,463	9,120	(3,343)	26.8
Community Development	2,254	7,043	4,789	212.5
Telecommunications	3,300	164	(3,136)	(95.0)
Parks and Recreation	92,800	115,804	23,004	24.8
Streets and Traffic	297,500	350,000	52,500	17.6
Cemetery	9,250	8,726	(524)	(5.7)
Transit	565,453	528,736	(36,717)	(6.5)
Refuse	291,416	260,723	(30,693)	(10.5)
Sewer Operations	107,353	107,353	0	0
Water Operations	107,000	107,000	0	0
Irrigation	24,044	23,623	(421)	(1.8)
Equipment Rental	15,000	15,000	0	0
Public Works Admin.	3,667	5,515	1,848	50.4
Total	$1,560,093	1,573,445	13,352	0.9

Service Unit 634 -- Summary

The summary printout of revenues indicates a total of $2,420,945 for the 2005 budget and $2,377,593 for the 2004 year-end estimate, an increase of $43,352 or 1.82 % and a decrease of $22,055 or .91% from the 2004 budget amount of $2,443,000. Revenues are derived from M&O and interdepartmental charges related to equipment expenditures, fuel sales, and miscellaneous revenues. M&O Expenditures in the funds are substantially equal to those in the table above.**Service Unit 639 -- Administration**

Travel & Training

ORGANIZATION	MEETINGS	STAFF ATTENDING
Public Fleet Managers Association	Bi-Monthly	Fleet Manager and Equipment Supervisor
Annual Vehicle Maintenance Management Conference	Seattle -- University of Washington	Fleet Manager and Equipment Supervisor
Transit Maintenance Managers Association	Varies	Fleet Manager/Equipment Supervisor
Allison Transmission Certification Training	Spokane	Shop Personnel
Caterpillar Certification Training	Yakima	Shop Personnel
Cummins Certification Training	Yakima/Seattle	Shop Personnel
Evergreen Bus Maintenance Forum	Varies	Fleet Manager/Shop Personnel

Service Unit 639 -- Total Expenditures

Budgeted in 2005 at $275,575, this service unit is decreased $8,961 or 3.15% from the 2004 year-end estimate of $284,536 and decreased $5,659 or 2.02% from the 2004 budget amount of $281,234. Increases are a result of 2004 M&O and Administration charges driven by increases in wages and benefits. The overall decrease is due to a completed professional services contract.

Service Unit 646 -- Interfund Payments

Expenditures

Account 500 Intergovernmental Services -- This line item is to fund the operation of the Environmental Fund with a surcharge on fuel. The amount is consistent with prior years.

Service Unit 699 -- General Revenues -- Account 551

Budgeted in 2005 at $75,000 these line items remain unchanged over previous years. These line items show the cash balance of both the Operating Division, 551 Equipment Rental, and the 552 Replacement Reserves. These line items also contain revenues received as a result of warrantee repairs performed by the City and reimbursed by vehicle manufacturers and insurance settlements, along with interest income on operating reserves and M&O revenues.

DEPARTMENT 552

The 2005 Replacement budget allocation is used to purchase vehicles and/or pieces of equipment.

EXPLANATORY NARRATIVE

Service Unit 636 -- Equipment Replacement

Expenditures

Account 600 Capital Outlays -- Budgeted in 2005 at $1,373,000 these line items show a decrease of $540,666 or 28.26% from the 2004 budget amount of $1,913,666. The reduction in the 2005 budget is in anticipation of associated decreases in revenue projected for 2005.

The following table lists the requests for equipment replacement and additions to the City fleet for 2005.

TABLE 1

REPLACEMENT REQUESTS -- 2005

Division	Description	Replacing	2005 Budget	Fund Total
Police	Patrol cars		$250,000	
				$250,000
Codes	SUV (Used)	ER 2117	21,000	
				21,000
Parks & Recreation	2000 Series Reel Master Mower	ER 5197	21,000	
	580D Mower	ER 5213	65,000	
	580 D Mower	ER 5215	65,000	
Streets	Dump Truck (Refurbished)	ER 3076	38,000	
	Tailgate Spreader	ER 4082	5,000	
	Dump Truck (Refurbished)	ER 3077	38,000	
	Tailgate Spreader	ER 4113	5,000	
	Athey Sweeper	ER 3133	180,000	
	Athey Sweeper	ER 3134	180,000	
				597,000
Water	Articulated Front Loader	ER 6054	150,000	
				150,000
Refuse	Automated SL Refuse Truck	ER 3125	200,000	
				200,000
Wastewater	Manhole Grouter and Trailer	Addition	45,000	
	One Ton Flatbed and Auto Crane	ER 2142	50,000	
	HD 3/4 Ton Pickup (4X4) w/Snowplow and Service Body	ER 2169	35,000	
				130,000
Public Works Admin	Ford Escort Hybrid	ER 1283	$25,000	25,000
			Total	$1,373,000

Service Unit 636 -- Total Expenditures

Budgeted in 2005 at $1,486,616 this service unit decreased $528,944 or 26.25% from the 2004 year-end estimate of $2,015,560 and decreased $538,233 or 26.59% from the 2004 budget amount of $2,024,849. As mentioned above, these significant reductions were made in anticipation of revenue reductions projected for 2005.

Service Unit 636 -- Total Revenues

Budgeted in 2005 at $1,176,022 these line items show a decrease of $151,696 or 11.43% from the 2004 year-end estimate of $1,327,718 and a decrease of $195,246 or 14.24% from the 2004 budget amount of $1,371,268.

DEPT 551 EQUIPMENT RENTAL REV

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
634 FLEET MAINTENANCE	$1,810,710	$1,965,102	$1,374,291	69.9	$1,930,102	$1,975,402	100.5	102.3
639 ADMINISTRATION	304,097	281,234	216,730	77.1	284,536	275,575	98.0	96.9
642 PRIOR PENSIONS	0	2,130	0	0.0	0	0	0.0	0.0
646 INTERFUND PAYMENTS	111,023	150,000	0	0.0	162,000	168,000	112.0	103.7
TOTAL EXPENDITURES	2,225,829	2,398,465	1,591,020	66.3	2,376,638	2,418,977	100.9	101.8
REV SUMMARY BY SERVICE UNIT								
634 FLEET MAINTENANCE	2,065,888	2,443,000	1,684,518	69.0	2,377,593	2,420,945	99.1	101.8
699 GENERAL REVENUES	20,551	3,828,797	119	0.0	4,023,375	3,411,838	89.1	84.8
TOTAL REVENUES	$2,086,439	$6,271,797	$1,684,637	26.9	$6,400,968	$5,832,783	93.0	91.1
SERVICE UNIT 634 FLEET MAINT								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$437,939	$482,718	$278,254	57.6	$408,146	$455,309	94.3	111.6
120 OVERTIME	66,570	45,000	25,663	57.0	40,000	45,500	101.1	113.8
130 SPECIAL PAY	33	0	20	0.0	0	0	0.0	0.0
140 RETIRE / TERM CASHOUT	54,157	37,000	32,729	88.5	37,000	0	0.0	0.0
TOTAL	558,699	564,718	336,665	59.6	485,146	500,809	88.7	103.2
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	178,015	161,558	97,680	60.5	158,413	151,049	93.5	95.4
2U0 UNIFORMS AND CLEANING	526	800	213	26.7	800	800	100.0	100.0
TOTAL	178,541	162,358	97,894	60.3	159,213	151,849	93.5	95.4
300 SUPPLIES								
310 OFFICE & OPERATING SUP	22,221	27,500	14,631	53.2	22,500	27,500	100.0	122.2
340 ITEMS PURCH RESALE OR INV	361,197	349,600	297,875	85.2	379,318	379,318	108.5	100.0
340 FUEL INVENTORY PURCHASES	469,474	700,000	453,557	64.8	648,000	672,000	96.0	103.7
350 SMALL TOOLS & MIN EQU	23,272	13,600	9,156	67.3	13,600	13,600	100.0	100.0
TOTAL	876,164	1,090,700	775,219	71.1	1,063,418	1,092,418	100.2	102.7
400 OTHER SERVICES AND CHARGES								
420 COMMUNICATIONS	872	700	582	83.1	700	700	100.0	100.0
450 OPER RENTALS & LEASES	10,243	12,000	4,132	34.4	12,000	20,000	166.7	166.7
470 PUBLIC UTILITY SERVICES	0	300	0	0.0	300	300	100.0	100.0
480 REPAIRS AND MAINTENANCE	184,274	126,100	156,019	123.7	201,100	201,100	159.5	100.0
490 MISCELLANEOUS	52	350	0	0.0	350	350	100.0	100.0
TOTAL	$195,440	$139,450	$160,732	115.3	$214,450	$222,450	159.5	103.7

DEPT 551 EQUIPMENT RENTAL REV

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
600 CAPITAL OUTLAYS								
640 MACHINERY AND EQUIPMENT	$1,865	$7,875	$3,781	48.0	$7,875	$7,875	100.0	100.0
TOTAL EXPENDITURES-SRV UNT 634	$1,810,710	$1,965,102	$1,374,291	69.9	$1,930,102	$1,975,402	100.5	102.3
340 CHARGES FOR SERVICES	$560,626	$878,500	$513,741	58.5	$815,000	$845,000	96.2	103.7
360 MISCELLANEOUS REVENUES	1,469,925	1,562,000	1,170,066	74.9	1,560,093	1,573,445	100.7	100.9
390 OTHER FINANCING SRCS	35,336	2,500	711	28.4	2,500	2,500	100.0	100.0
TOTAL REVENUES - SRV UNT 634	$2,065,888	$2,443,000	$1,684,518	69.0	$2,377,593	$2,420,945	99.1	101.8
SERVICE UNIT 639 ADMINISTRATION EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$24,246	$25,253	$18,991	75.2	$25,253	$26,646	105.5	105.5
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	3,751	3,967	3,022	76.2	3,967	4,473	112.8	112.8
300 SUPPLIES								
310 OFFICE & OPERATING SUP	780	1,800	1,149	63.8	1,800	1,800	100.0	100.0
320 FUEL CONSUMED	2,171	1,242	3,407	274.3	1,242	1,242	100.0	100.0
TOTAL	2,951	3,042	4,556	149.8	3,042	3,042	100.0	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	33,348	25,000	19,200	76.8	25,000	15,000	60.0	60.0
420 COMMUNICATIONS	420	328	970	296.0	1,839	2,770	845.5	150.6
430 TRANSPORTATION / TRAINING	5,431	4,000	4,403	110.1	4,403	4,000	100.0	90.8
440 ADVERTISING	840	0	1,059	0.0	1,059	0	0.0	0.0
490 MISCELLANEOUS	4,679	4,275	4,709	110.1	4,604	4,275	100.0	92.9
TOTAL	44,718	33,603	30,341	90.3	36,905	26,045	77.5	70.6
600 CAPITAL OUTLAYS								
640 MACHINERY AND EQUIPMENT	0	0	17	0.0	0	0	0.0	0.0
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LSS	48,090	29,766	20,601	69.2	29,766	29,766	100.0	100.0
980 INTERFUND-GAR/PLANT CHGS	105,225	110,486	82,864	75.0	110,486	110,486	100.0	100.0
990 INTERFUND-ADMIN CHARGE	75,117	75,117	56,338	75.0	75,117	75,117	100.0	100.0
TOTAL	228,432	215,369	159,803	74.2	215,369	215,369	100.0	100.0
TOTAL EXPENDITURES-SRV UNT 639	$304,097	$281,234	$216,730	77.1	$284,536	$275,575	98.0	96.9
SERVICE UNIT 642 PRIOR PENSIONS EXPENSE								
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	$0	$2,130	$0	0.0	$0	$0	0.0	0.0
TOTAL EXPENDITURES-SRV UNT 642	$0	$2,130	$0	0.0	$0	$0	0.0	0.0
SERVICE UNIT 646 INTRFUND PYMTS EXPENSE								
500 INTERGOVERNMENTAL SVCS								
550 INTERFUND SUBSIDIES	$111,023	$150,000	$0	0.0	$162,000	$168,000	112.0	103.7
TOTAL EXPENDITURES-SRV UNT 646	$111,023	$150,000	$0	0.0	$162,000	$168,000	112.0	103.7
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$3,828,447	$0	0.0	$4,023,025	$3,411,488	89.1	84.8
360 MISCELLANEOUS REVENUES	20,551	350	119	34.0	350	350	100.0	100.0
TOTAL REVENUES - SRV UNIT 699	$20,551	$3,828,797	$119	0.0	$4,023,375	$3,411,838	89.1	84.8

CITY OF YAKIMA
PUBLIC WORKS DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Public Works **DIRECTOR: Chris Waarvick**

DIVISION: Environmental Fund -- 555 **MANAGER: Richard Wonner**

DEFINITION -- The purpose of the Environmental Fund is to provide a funding source for complying with the rules and regulations imposed by Federal and State mandates regarding underground storage tank operation, hazardous waste disposal, site clean-up and other environmental compliance issues.

The revenues for this fund are generated by a surcharge levied against fuel purchased at the Public Works Complex. The City Manager may annually adjust the surcharge as required.

All departments and divisions must ensure that the employees become fully aware of environmental regulations that may affect them and in turn, must abide by these environmental regulations each and every day.

Whenever there are no specific compliance projects identified, the funds accumulated remain an unobligated appropriation available on a contingency basis.

EXPLANATORY NARRATIVES

Service Unit 639 -- Administration

Total Expenditures -- Budgeted for 2005 at $142,950, this line item is $30,000 or 26.56 % more than the 2004 year-end estimate of $112,950 and $24,000 or 20.17% more than the 2004 budget of $118,950. The Increased appropriation Is needed to fund projected monitoring and potential mediation efforts required at the airport Richardson site and Law and Justice Center site.

DEPT 555 ENVIRONMENTAL FUND

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
639 ADMINISTRATION	$67,719	$118,950	$13,850	11.6	$112,950	$142,950	120.2	126.6
REV SUMMARY BY SERVICE UNIT								
639 ADMINISTRATION	111,023	80,000	0	0.0	162,000	168,000	210.0	103.7
699 GENERAL REVENUES	274	112,811	582	0.5	181,339	231,889	205.6	127.9
TOTAL REVENUES	$111,296	$192,811	$582	0.3	$343,339	$399,889	207.4	116.5
SERVICE UNIT 639 ADMINISTRATION								
EXPENSE								
300 SUPPLIES								
310 OFFICE & OPERATING SUP	$361	$500	$0	0.0	$500	$500	100.0	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	3,418	11,000	931	8.5	10,000	20,000	181.8	200.0
430 TRANSPORTATION / TRAINING	0	950	150	15.8	950	950	100.0	100.0
480 REPAIRS AND MAINTENANCE	4,912	35,000	0	0.0	35,000	15,000	42.9	42.9
490 MISCELLANEOUS	2,414	71,500	9,392	13.1	61,500	101,500	142.0	165.0
TOTAL	10,744	118,450	10,472	8.8	107,450	137,450	116.0	127.9
600 CAPITAL OUTLAYS								
630 IMP OTHER THAN BLDGS	52,241	0	3,378	0.0	5,000	5,000	0.0	100.0
640 MACHINERY AND EQUIPMENT	4,372	0	0	0.0	0	0	0.0	0.0
TOTAL	56,613	0	3,378	0.0	5,000	5,000	0.0	100.0
TOTAL EXPENDITURES-SRV UNT 639	$67,719	$118,950	$13,850	11.6	$112,950	$142,950	120.2	126.6
390 OTHER FINANCING SRCS	$111,023	$80,000	$0	0.0	$162,000	$168,000	210.0	103.7
TOTAL REVENUES - SRV UNT 639	$111,023	$80,000	$0	0.0	$162,000	$168,000	210.0	103.7
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$111,311	$0	0.0	$181,339	$230,389	207.0	127.0
360 MISCELLANEOUS REVENUES	274	1,500	582	38.8	0	1,500	100.0	0.0
TOTAL REVENUES - SRV UNIT 699	$274	$112,811	$582	0.5	$181,339	$231,889	205.6	127.9

CITY OF YAKIMA
PUBLIC WORKS DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Public Works **DIRECTOR: Chris Waarvick**

DIVISION: Parks and Recreation --131 **MANAGER: Denise Nichols**

DEFINITION -- The Parks and Recreation Division provides and maintains leisure services and park facilities for the community. The mission of the Parks and Recreation Division is to provide and promote community leisure as well as recreational and cultural opportunities for all citizens. This is accomplished through professional staff who provide recreational programs and activities and who maintain facility standards making them aesthetic and desirable for use. Through our services we strive to enhance personal well-being and to improve the quality of life that makes Yakima a great place to live, work and play.

The Parks and Recreation Division has made great strides toward providing exceptional service to the citizens of Yakima this past year.

2004 Accomplishments	Future Challenges
Established a partnership with OIC of Washington for the management of the South East Community Center	Limited funding for renovations and upkeep of the center
Established a partnership with the PALS program for the operation of the Old Senior Center	Limited funding for renovations and upkeep of the center
Development of 9 underdeveloped acres at Tahoma Cemetery	Continue to examine operational efficiencies for the cemetery
Partnership with the YMCA for the operation of Miller Pool	Limited funding options for the operation of five swimming pools
Maintenance staff accomplished many tasks listed on the capital improvement plan. Included are upgrade of tables and benches, installation of picnic shelters, flower beds, irrigation, tree planting, curbing, facility painting and fencing	Limited funds prohibit implementing all the needs listed in the plan
Opening of the Harman Center at Gailleon Park	To financially support the operational costs of the center in the future

2004 Accomplishments (continued)	Future Challenges
Completion of the Gateway Sports Complex at Kiwanis Park	To maintain the facility to its high standards with limited resources
Successful after school and summer recreational programs in selected neighborhoods	Secure consistent funding resources for these programs
Tree removal and replacement continue throughout the parks and on the City right-of-way	The requests for tree care assistance far outweigh the available resources

The following service units are included in the Parks and Recreation Division:

Service Unit 420 -- Central Business District (CBD) Maintenance
Service Unit 421 -- Park Maintenance
Service Unit 422 -- Community Recreation
Service Unit 423 -- Fisher Golf Course
Service Unit 424 -- Aquatics
Service Unit 425 -- Senior Center
Service Unit 426 -- Sports
Service Unit 427 -- Grants, Sponsorships, Contributions, Youth Programs
Service Unit 428 -- Capital Improvements
Service Unit 429 -- Administration
Service Unit 430 - Southeast Community Center
Service Unit 641 -- Insurance and Bonds
Service Unit 645 -- Interfund Distribution
Service Unit 699 -- General Revenues

The salary account includes an estimated wage increase for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA).

200 Personnel Benefits:

The personnel benefit accounts include rate increases for medical and dental insurance of 5%, and PERS retirement contributions of 87%, along with the normal roll-ups related to base wage adjustments; while industrial insurance rates were reduced by 10%.

AUTHORIZED PERSONNEL Authorized Permanent Personnel		2003 Actual Budget	2004 Amended Budget	2005 Proposed Budget
1267	Park and Recreation Manager	1.00	1.00	1.00
13102	Parks Superintendent	2.00	2.00	2.00
11604	Parks and Recreation Administrative Associate (1)	.00	1.00	1.00
11503	Recreation Supervisor (1)	.00	1.80	1.80
5256	Recreation Activities Coordinator (1)	.00	1.00	1.00
5235	Recreation Activities Specialist (1)	.00	1.00	.00
7111	Senior Center Assistant (1)	.00	1.00	1.00
11502	Aquatics Program Supervisor	1.00	1.00	1.00
5266	Aquatic Specialist (1)	.00	2.00	2.00
8841	Aquatic Maintenance Technician (1)	.00	1.00	1.00
8817	Parks Maintenance Technician (1)	.00	2.00	2.00
8818	Parks Maintenance Specialist (1)	.00	2.00	6.25
8819	Parks Maintenance Worker (1)	.00	7.25	3.00
5202	Golf Course Attendant (1)	.00	1.42	1.42
8825	Golf Course Maintenance Specialist	1.00	1.00	1.00
5201	Golf Starter (2)	1.38	.00	.00
8421	Equipment Operator I	1.00	1.00	.00
5234	Recreation Leader (2)	1.00	.00	.00
5254	Athletic Coordinator (2)	1.00	.00	.00
5267	Aquatic Leader (2)	2.00	.00	.00
7110	Senior Center Clerk (2)	.70	.00	.00
11501	Recreation Program Supervisor (2)	1.80	.00	.00
5271	Parks and Recreation Administrative Specialist (2)	1.00	.00	.00
8810	Park Laborer (2)	2.75	.00	.00
8820	Park Caretaker (2)	3.75	.00	.00
8822	Park Specialist II (2)	2.00	.00	.00
8840	Pool Maintenance Specialist (2)	1.00	.00	.00
8823	Park Specialist III (2)	2.00	.00	.00
	Total Permanent Personnel	26.38	27.47	25.47

AUTHORIZED PERSONNEL Authorized Temporary Personnel	2005 Proposed Budget
Maintenance Labor helper	1.67
City Worker III	7.44
City Worker IV	7.34
Total Temporary Personnel	16.45
Total Personnel P&R Division	**41.92 FTE (3)**

(1) New position created in the Parks and Recreation Reorganization in 2004. Senior Center Assistant was also increased from .70 to a full-time position.

(2) Eliminated in Parks and Recreation Reorganization.

(3) Does not include Cemetery Personnel

The Parks and Recreation Fund budget is balanced for 2005. The projected 2005 revenue is $3,734,711. These revenues, along with the beginning cash balance of $422,812 will be used to balance the 2005 budget. Total resources for 2005 equal $4,157,523.

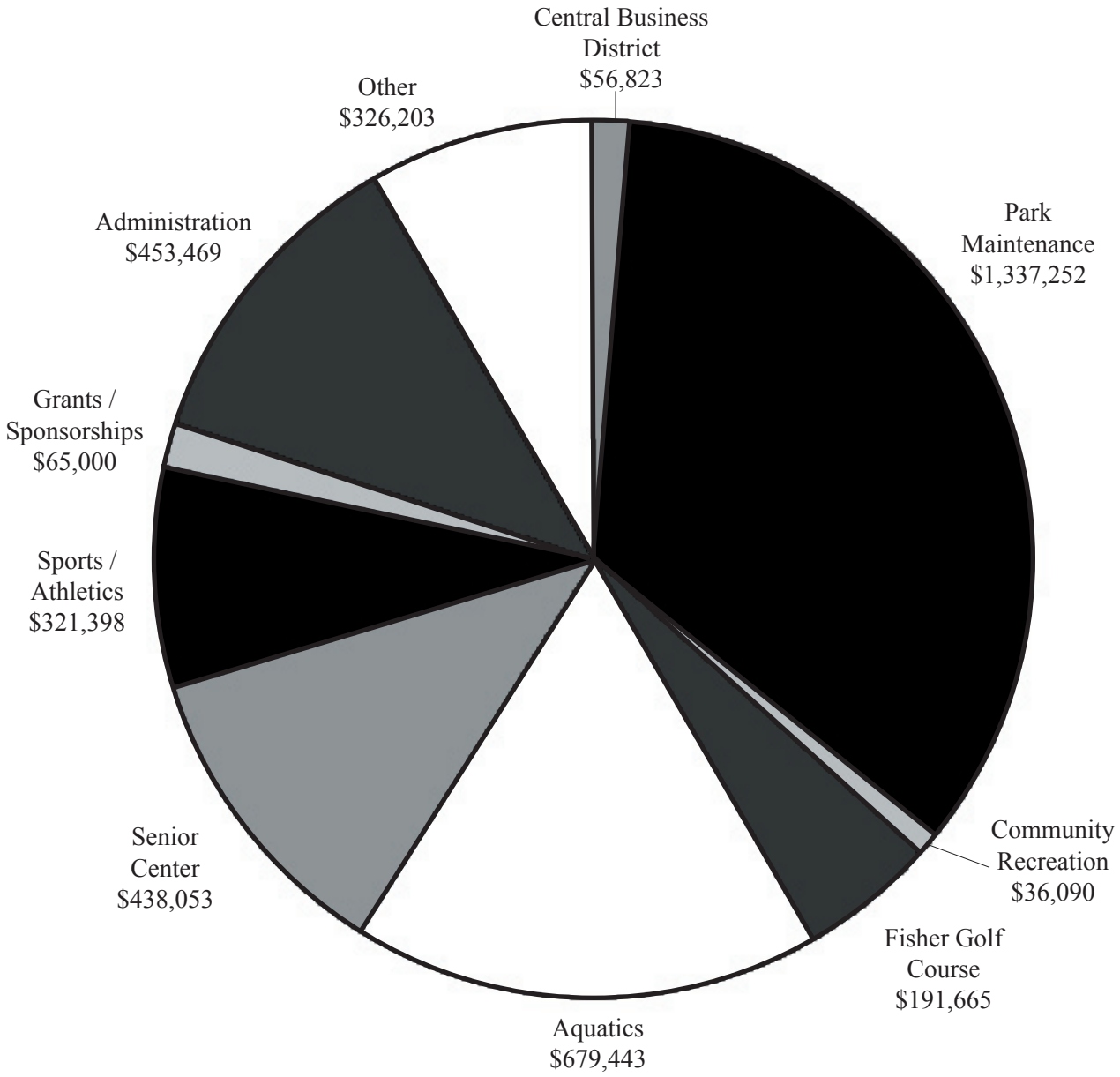
Expenditures for 2005 are estimated to be $3,905,396.

DEPT 131 PARKS AND RECREATION

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
420 C.B.D. MAINTENANCE	$53,724	$58,535	$39,574	67.6	$56,539	$56,823	97.1	100.5
421 PARK MAINTENANCE	1,191,537	1,233,137	950,192	77.1	1,247,179	1,337,252	108.4	107.2
422 COMMUNITY RECREATION	29,460	45,798	28,308	61.8	34,122	36,090	78.8	105.8
423 GOLF COURSE ACTIVITIES	187,304	188,077	143,685	76.4	182,229	191,665	101.9	105.2
424 AQUATICS	699,327	694,778	517,111	74.4	679,301	679,443	97.8	100.0
425 SENIOR CENTER	289,027	420,538	373,714	88.9	443,680	438,053	104.2	98.7
426 SPORTS	300,351	355,287	218,705	61.6	298,977	321,398	90.5	107.5
427 GRANTS,SPONSORSHIPS & CONTRIB	57,631	84,000	14,878	17.7	63,605	65,000	77.4	102.2
429 ADMINISTRATION	420,560	437,136	328,501	75.1	445,345	453,469	103.7	101.8
430 SOUTHEAST COMMUNITY CENTER	46,917	99,423	58,711	59.1	97,018	0	0.0	0.0
641 INSURANCE AND BONDS	56,163	63,821	63,821	100.0	63,821	70,203	110.0	110.0
645 INTERFUND DISTRIBUTION	235,000	248,300	133,500	53.8	221,000	256,000	103.1	115.8
TOTAL EXPENDITURES	3,567,002	3,928,829	2,870,702	73.1	3,832,816	3,905,396	99.4	101.9
REV SUMMARY BY SERVICE UNIT								
420 C.B.D. MAINTENANCE	24,172	25,000	15,147	60.6	15,000	15,000	60.0	100.0
421 PARK MAINTENANCE	10,659	6,200	9,840	158.7	9,308	17,160	276.8	184.4
422 COMMUNITY RECREATION	2,308	1,500	990	66.0	1,500	1,500	100.0	100.0
423 GOLF COURSE ACTIVITIES	148,057	179,100	121,964	68.1	150,500	150,000	83.8	99.7
424 AQUATICS	247,934	238,190	205,188	86.1	229,261	240,560	101.0	104.9
425 SENIOR CENTER	199,334	199,500	282,695	141.7	296,150	293,100	146.9	99.0
426 SPORTS	212,491	215,616	172,943	80.2	194,300	198,300	92.0	102.1
427 GRANTS,SPONSORSHIPS & CONTRIB	22,612	19,506	15,856	81.3	19,506	19,506	100.0	100.0
429 ADMINISTRATION	3,619	3,600	2,533	70.4	2,910	3,000	83.3	103.1
430 SOUTHEAST COMMUNITY CENTER	7,050	59,300	69,900	117.9	70,700	0	0.0	0.0
645 INTERFUND DISTRIBUTION	858,955	812,000	541,218	66.7	902,000	915,000	112.7	101.4
699 GENERAL REVENUES	1,869,575	2,282,129	999,384	43.8	2,364,493	2,304,397	101.0	97.5
TOTAL REVENUES	$3,606,767	$4,041,641	$2,437,658	60.3	$4,255,628	$4,157,523	102.9	97.7

2005 Parks and Recreation Budget

Total Expenditures = $3,905,396



CITY OF YAKIMA
PUBLIC WORKS DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Public Works **DIRECTOR: Chris Waarvick**

DIVISION: Parks and Recreation -- Service Unit 420 -- Central Business District (CBD) **MANAGER: Denise Nichols**

DEFINITION -- Service Unit 420 is intended to provide a park-like setting for the Central Business District (CBD) with plantings, trees, shrubs, benches, and tables. This area encompasses sixteen square blocks with "B" Street, Walnut Avenue, 1st Street, and Naches Avenue as the boundaries. Added in 2004 was the responsibility of one new downtown park.

EXPLANATORY NARRATIVE

Expenditures

The proposed 2005 expenditures for this service unit are $56,823. This reflects a .5% increase or $284 over the year-end estimate of $56,539. The Division continues to examine cost efficiencies and this service unit is no exception. Expenditures in this service unit have remained unchanged for the past 3 years.

Revenue

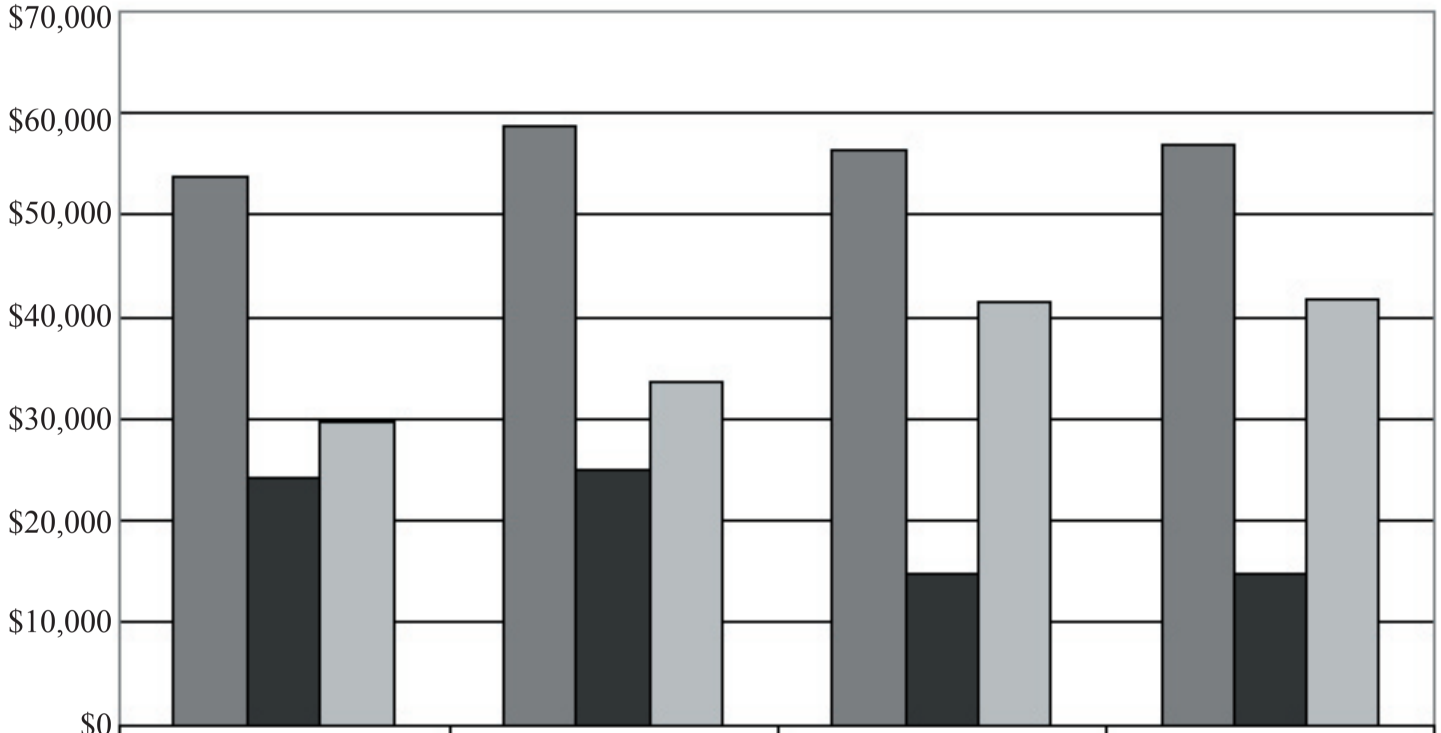
The 2005 projected revenue of $15,000 is the same as the year-end estimate. Revenues from this service unit come from the coin boxes in the downtown parking lots. In addition, there is a policy issue recommending a $15,000 operating transfer from Parking and Business Improvement Assessments (PBIA).

Service Unit 420 -- Summary	2003 Actual	2004 Amended Budget	2004 Year-End Estimate	2005 Projected Budget
Expenditures	$53,724	$58,535	$56,539	$56,823
Revenues [1]	$61,872	$45,000	$35,000	$30,000
% Self-Support	115%	76.8%	61.9%	52.8%

There is a 2005 policy issue to support additional funding for the Central Business District to minimize General Fund support for this service.

(1) Revenues includes operating transfer from PBIA: $37,700 for 2003, $20,000 for 2004, and proposed $15,000 for 2005.

Parks and Recreation Service Unit 420 / Central Business District
Revenue and Expenditures Comparison



	2003 Actual	2004 Budget	2004 Year-End	2005 Budget
Expenditures	$53,724	$58,535	$56,539	$56,823
Revenues	$24,172	$25,000	$15,000	$15,000
Difference	$29,552	$33,535	$41,539	$41,823

Note: Revenues do not include operating transfers from PBIA: 2003 - $37,000, 2004 - $20,000, 2005 - $15,000

DEPT 131 PARKS AND RECREATION

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 420 C.B.D. MAINTENANCE								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$30,899	$32,446	$24,444	75.3	$33,880	$33,915	104.5	100.1
120 OVERTIME	190	300	387	129.1	400	300	100.0	75.0
130 SPECIAL PAY	6	50	2	3.8	20	20	40.0	100.0
TOTAL	31,095	32,796	24,833	75.7	34,300	34,235	104.4	99.8
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	11,078	12,639	9,086	71.9	12,639	12,988	102.8	102.8
300 SUPPLIES								
310 OFFICE & OPERATING SUP	9,234	10,000	3,697	37.0	7,000	7,000	70.0	100.0
400 OTHER SERVICES AND CHARGES								
480 REPAIRS AND MAINTENANCE	2,257	3,000	1,924	64.1	2,500	2,500	83.3	100.0
500 INTERGOVERNMENTAL SERVICES								
530 STATE/COUNTY TAXES & ASSESS	60	100	34	34.0	100	100	100.0	100.0
TOTAL EXPENDITURES-SRV UNT 420	53,724	58,535	39,574	67.6	56,539	56,823	97.1	100.5
360 MISCELLANEOUS REVENUES	$24,172	$25,000	$15,147	60.6	$15,000	$15,000	60.0	100.0
TOTAL REVENUES - SRV UNT 420	$24,172	$25,000	$15,147	60.6	$15,000	$15,000	60.0	100.0

CITY OF YAKIMA
PUBLIC WORKS DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Public Works **DIRECTOR: Chris Waarvick**

DIVISION: Parks and Recreation -- Service Unit 421 -- Park Maintenance **MANAGER: Denise Nichols**

DEFINITION -- Service Unit 421 provides and administers the overall maintenance for City parks and park facilities.

PERFORMANCE STATISTICS			
NEED/DEMAND	**2003 Estimated**	**2004 Estimated**	**2005 Estimated**
Yakima Population (2000 Census): 71,845 (Urban area = 110,000+) (Estimated annual growth = 2%) Changes from previous year indicated in parentheses.	79,220	80,804 (2%)	82,420 (2%)
OUTPUT/WORKLOAD			
Acres of park land maintained by Parks and Recreation (National standard + approximately one acre for each 400 residents)	251.5 (one acre/each 315 residents)	264.8 (5%) (one acre/each 305 residents)	264.8 (0%) (one acre/each 311 people)
Full-time equivalent maintenance employees	15.17	15.17[1] (0%)	14.92[2] (-2%)
Acres of turf trimmed, mowed, sprayed, irrigated 33 weeks/ year, daily litter patrolled year-round	186.48	198.23 (6%)	198.23 (0%)
Square feet of playground equipment, inspected, repaired/16 locations	41,322 or .95 acre	41,322 (0%) or .95 acre	41,322 (0%) or .95 acre
Linear feet of hard surface pathway and sidewalks, snow removal, repairs	79,062 or 15 miles	79,062 (0%) or 15 miles	85,662 (8%) 16.2 miles
Square feet of parking lot, snow removal, repairs	343,447 or 71 acres	343,447 (0%) or 71 acres	517,687 (51%) or 107 acres

(1) Two maintenance positions remain "frozen" due to uncertainty about the General Fund.

(2) .25 FTE reduction.

EXPLANATORY NARRATIVE

Expenditures

Account 110 Salaries and Wages -- This line item for 2005 reflects an increase of $11,853 or 2% from the 2004 year-end estimate of $533,772 to $545,625. This increase is due to estimated wage adjustments.

Account 140 Retirement – This line item for 2005 reflects an increase of $23,715 or 263% from the 2004 year-end estimate of $9,000 to $32,715. This is due to an anticipated retirement in this service unit.

Account 200 Personnel Benefits -- This line item for 2005 reflects an increase of $35,687 to 18.9% from the 2004 year-end estimate of $188,529 to $224,216. This increase is primarily due to the PERS contributions.

Account 410 Professional Services -- This line item for 2005 reflects a decrease of $1,314 or 2% from the 2004 year-end of $63,814 to $62,500. This line item pays for two Department of Corrections crews, tree pruning and any additional contracted work.

Account 950 Interfund Opt Rental and Lease -- This line item for 2005 reflects an increase of $22,504 or 18% above the 2004 year-end estimate of $124,300 to $146,804. This increase is the result of adjustments in the Equipment Rental Fund which covers maintenance of vehicles.

Service Unit 421 -- Park Maintenance -- Expenditure and Revenue Summary

Expenditures

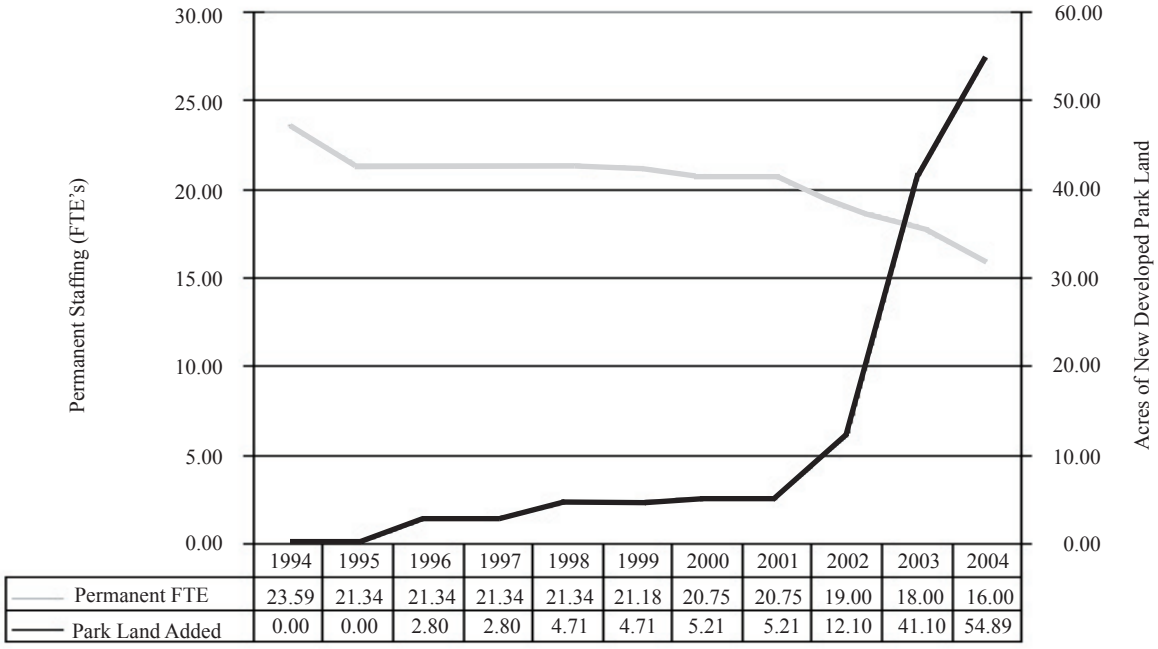
The 2005 total expenditures for Service Unit 421 are $1,337,252 or 7% above the 2004 year-end estimate of $1,247,179. This is a $90,073 increase.

Revenue

Total projected revenue for 2005 is $17,160. The maintenance service division is a non-fee generating service. The cost for Park Maintenance is paid for through property tax allocation to the Parks and Recreation Division.

Service Unit 421 -- Summary	2003 Actual	2004 Amended Budget	2004 Year-End Estimate	2005 Projected Budget
Expenditures	$1,191,537	$1,233,137	$1,247,179	$1,337,252
Revenues	$10,659	$6,200	$9,308	$17,160

Park Maintenance / Cemetery Staffing (FTE's) Compared with New Developed Park Land



	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Permanent FTE	23.59	21.34	21.34	21.34	21.34	21.18	20.75	20.75	19.00	18.00	16.00
Park Land Added	0.00	0.00	2.80	2.80	4.71	4.71	5.21	5.21	12.10	41.10	54.89

Park Property Developed Since 1993

Year	Property	Type	Acreage
1993	J.M. Perry	Soccer Fields	15.00
1998	Powerhouse Canal Pathway	Landscaped Trail	2.80
1998	Central Business District	Downtown Planting Strips, Islands, Plaza	10.00
1999	McGuinness Park	Neighbourhood Park / Fully Furnished	1.90
2000	Chesterley Skate Park	10,000 Square Feet of Skate Ramps W / Turf	0.25
2002	Powerhouse Canal Pathway	Landscaped Trail	6.50
2003	Chesterley Park	Phase II: Two Soccer Fields, Landscaping	12.50
2003	Kissel Park	Community Park: Restroom, 12 Tennis Courts, Etc.	17.00
2003	Kiwanis Park	Community Sports Complex	10.30
2003	Tahoma Cemetery	New Grave Sites	9.00
2004	Gailleon Park	New Senior Center, Landscaping	4.50
		Total New Acreage Since 1993	**89.75**

DEPT 131 PARKS AND RECREATION

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 421 PARK MAINTENANCE								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$502,090	$543,507	$386,115	71.0	$533,772	$545,625	100.4	102.2
120 OVERTIME	10,119	8,000	3,863	48.3	8,000	8,000	100.0	100.0
130 SPECIAL PAY	3,255	4,000	1,888	47.2	3,500	4,000	100.0	114.3
140 RETIRE / TERM CASHOUT	6	0	8,999	0.0	9,000	32,715	0.0	363.5
TOTAL	515,470	555,507	400,865	72.2	554,272	590,340	106.3	106.5
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	164,355	188,529	131,088	69.5	188,529	224,216	118.9	118.9
2U0 UNIFORMS AND CLEANING	2,879	2,500	1,651	66.0	2,000	2,000	80.0	100.0
TOTAL	167,234	191,029	132,739	69.5	190,529	226,216	118.4	118.7
300 SUPPLIES								
310 OFFICE & OPERATING SUP	100,375	99,000	100,360	101.4	99,000	99,000	100.0	100.0
320 FUEL CONSUMED	30,080	45,700	26,679	58.4	40,000	40,000	87.5	100.0
350 SMALL TOOLS & MIN EQU	5,789	8,000	5,409	67.6	6,000	6,000	75.0	100.0
TOTAL	136,244	152,700	132,447	86.7	145,000	145,000	95.0	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	60,896	64,500	40,839	63.3	63,814	62,500	96.9	97.9
420 COMMUNICATIONS	1,050	2,000	426	21.3	1,026	1,584	79.2	154.4
430 TRANSPORTATION / TRAINING	446	200	190	95.0	200	0	0.0	0.0
450 OPER RENTALS & LEASES	3,650	3,000	2,635	87.8	3,000	3,000	100.0	100.0
470 PUBLIC UTILITY SERVICES	131,824	127,201	112,847	88.7	146,938	148,608	116.8	101.1
480 REPAIRS AND MAINTENANCE	6,153	5,000	10,520	210.4	10,000	5,000	100.0	50.0
490 MISCELLANEOUS	2,450	3,200	1,760	55.0	2,700	3,200	100.0	118.5
TOTAL	206,469	205,101	169,217	82.5	227,678	223,892	109.2	98.3
500 INTERGOVERNMENTAL SERVICES								
530 STATE/COUNTY TAXES & ASSESS	4,088	5,000	5,403	108.1	5,400	5,000	100.0	92.6
600 CAPITAL OUTLAYS								
630 IMP OTHER THAN BLDGS	30,713	0	16,204	0.0	0	0	0.0	0.0
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LEASES	131,319	123,800	93,317	75.4	124,300	146,804	118.6	118.1
TOTAL EXPENDITURES-SRV UNT 421	$1,191,537	$1,233,137	$950,192	77.1	$1,247,179	$1,337,252	108.4	107.2
340 CHARGES FOR SERVICES	$10,409	$6,000	$9,648	160.8	$9,058	$8,300	138.3	91.6
360 MISCELLANEOUS REVENUES	250	200	192	95.8	250	8,860	430.0	544.0
TOTAL REVENUES - SRV UNT 421	$10,659	$6,200	$9,840	158.7	$9,308	$17,160	276.8	184.4

CITY OF YAKIMA
PUBLIC WORKS DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Public Works **DIRECTOR: Chris Waarvick**

DIVISION: Parks and Recreation -- Service Unit 422 -- Community Recreation **MANAGER: Denise Nichols**

DEFINITION -- This service unit provides and administers year-round recreation and leisure services for youth and adults in all areas of the community. Activities include youth and adult enrichment programs, summer playgrounds, and special community events. Due to the passage of Initiative 695, this service unit reduced its program offerings significantly. Current offerings include playgrounds, limited special activities and summer concerts.

Account 110 Salaries and Wages -- This line item for 2005 reflects an increase of $9,829 or 98% from the 2004 year-end estimate of $10,000 to $19,829. However, the 2005 budget is the same as the 2004 adopted budget amount. No permanent personnel are charged to this service unit, only temporary staff who are employed for summer playgrounds and other youth programs.

Account 310 Operating Supplies – This line item for 2005 reflects a decrease of $1,000 or 17% from the year-end estimate of $6,000 to $5,000. This line item varies depending on program offerings.

Accounting 410 Professional Services – This line item for 2005 reflects a decrease of $7,000 from the year-end estimate of $12,000 to $5,000. This is due to the elimination of funding for the Milroy Playground program which has been an outside agency funded request from the Salvation Army. The Salvation Army does not have the necessary supplemental resources to continue this program.

EXPLANATORY NARRATIVE

Expenditures -- Summary

The 2005 proposed budget of $36,090 is an increase of $1,968 or 5.7% from the 2004 year-end budget of $34,122.

Revenue -- Summary

The 2005 projected revenue of $1,500 is the same as the 2004 year-end estimate. Revenues may change yearly and are a direct result of program offerings and community participation. At this point, most of the enrichment programs are offered free to the community, such as playground programs and concerts.

Service Unit 422 - Summary	2003 Actual Budget	2004 Amended Budget	2004 Year-End Estimate	2005 Proposed Budget
Expenditures	$29,460	$45,798	$34,122	36,090
Revenue	$2,308	$1,500	$1,500	$1,500

DEPT 131 PARKS AND RECREATION

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 422 COMMUNITY REC								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$9,017	$19,399	$8,320	42.9	$10,000	$19,829	102.2	198.3
120 OVERTIME	242	0	0	0.0	0	0	0.0	0.0
TOTAL	9,258	19,399	8,320	42.9	10,000	19,829	102.2	198.3
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	3,922	4,899	2,196	44.8	4,150	4,632	94.6	111.6
300 SUPPLIES								
310 OFFICE & OPERATING SUP	5,458	5,000	8,037	160.7	6,000	5,000	100.0	83.3
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	9,085	14,500	8,556	59.0	12,000	5,000	34.5	41.7
420 COMMUNICATIONS	1,147	1,200	822	68.5	1,372	1,228	102.3	89.5
430 TRANSPORTATION / TRAINING	113	300	0	0.0	200	200	66.7	100.0
490 MISCELLANEOUS	477	500	377	75.4	400	200	40.0	50.0
TOTAL	10,821	16,500	9,755	59.1	13,972	6,628	40.2	47.4
TOTAL EXPENDITURES-SRV UNT 422	$29,460	$45,798	$28,308	61.8	$34,122	$36,090	78.8	105.8
340 CHARGES FOR SERVICES	$2,298	$1,500	$990	66.0	$1,500	$1,500	100.0	100.0
360 MISCELLANEOUS REVENUES	10	0	0	0.0	0	0	0.0	0.0
TOTAL REVENUES - SRV UNT 422	$2,308	$1,500	$990	66.0	$1,500	$1,500	100.0	100.0

CITY OF YAKIMA
PUBLIC WORKS DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Public Works **DIRECTOR: Chris Waarvick**

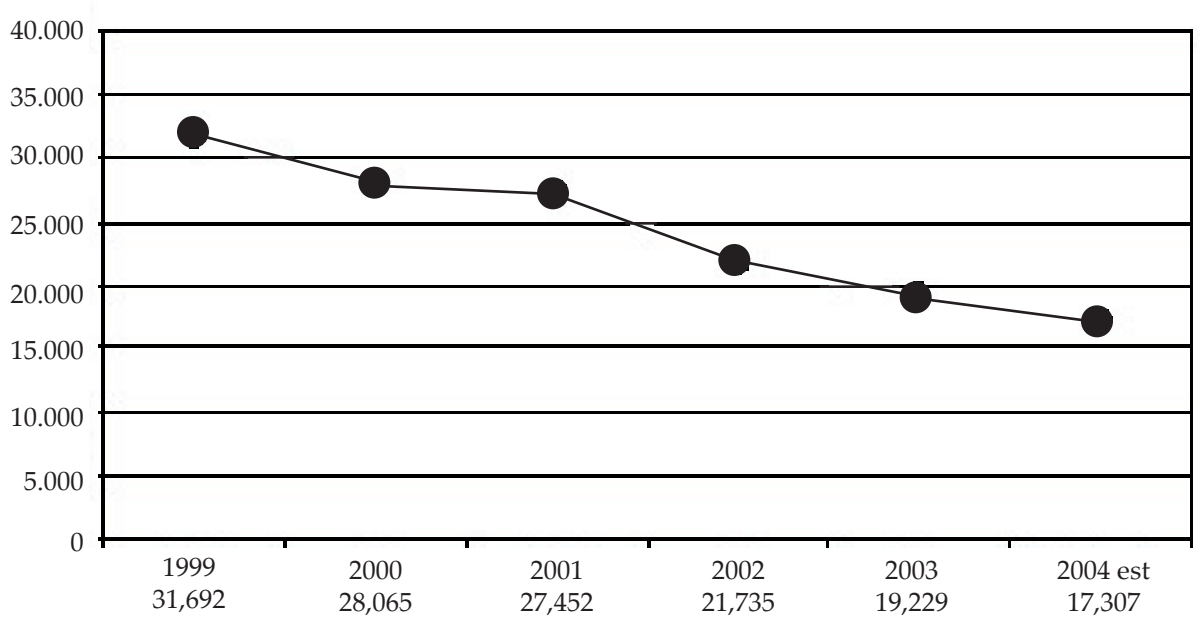
DIVISION: Parks and Recreation -- Service Unit 423 -- Fisher Golf Course **MANAGER: Denise Nichols**

DEFINITION -- This service unit provides a top quality par 3 golf course on a self-sustaining fee basis.

PERFORMANCE STATISTICS	2003 Actual Budget	2004 Amended Budget	2005 Projected Budget
NEED/DEMAND			
Number of Acres Requiring High Quality Maintenance	19	19	19
Hours of Operation	3,540/Yr	3,540/Yr	3,540/Yr
Total Days Open	255	260	260
IMPACT/PRODUCTIVITY			
No. of Rounds of Golf	19,229	17,307	18,000
Average Players Per Day	75	66	69

Fisher Golf Course

Rounds of Golf 1999-2004



EXPLANATORY NARRATIVE

Expenditures

Account 110 Salaries and Wages -- This line item for 2005 reflects an increase of $5,976 or 6% from the 2004 year-end estimate of $98,159 to $104,135. The increase is due to reorganizing the Parks and Recreation Division last year and step and longevity increases.

Account 120 Overtime – This line item for 2005 reflects a decrease of $1,500 or 75% from the 2004 year-end estimate of $2,000 to $500. Staff had to work an exceptionally high amount of overtime due to one employee being off on paternity leave and others being off sick. The golf course is staffed 7 days a week from dawn to dusk.

Account 200 Personnel Benefits -- This line item for 2005 reflects an increase of $5,000 or 14% from the 2004 year-end estimate of $36,658 to $40,658.

Expenditures -- Summary

The 2005 proposed budget of $191,665 reflects an increase of $9,436 or 5.1% from the 2004 year-end budget of $182,229.

Revenue

The 2005 projected revenue of $150,000 is virtually the same as the 2004 year-end estimate. However, it is $29,100 or 16.3% below the 2004 Amended budget. The trend throughout the state is a decline of golfers.

Service Unit 423 -- Summary	2003 Actual Budget	2004 Year-End	2005 Projected Budget
Expenditures	$187,304	$182,229	$191,665
Revenue	$148,057	$150,500	$150,000
% Self-Support	79%	82.5%	78.2%

DEPT 131 PARKS AND RECREATION

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 423 GOLF COURSE ACT								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$66,700	$98,159	$75,608	77.0	$98,159	$104,135	106.1	106.1
120 OVERTIME	671	500	2,373	474.5	2,000	500	100.0	25.0
130 SPECIAL PAY	95	100	92	92.3	100	100	100.0	100.0
140 RETIRE / TERM CASHOUT	20,775	0	0	0.0	0	0	0.0	0.0
TOTAL	88,240	98,759	78,073	79.1	100,259	104,735	106.1	104.5
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	55,087	35,153	29,533	84.0	35,153	40,158	114.2	114.2
2U0 UNIFORMS AND CLEANING	542	500	505	101.0	505	500	100.0	99.0
TOTAL	55,628	35,653	30,038	84.2	35,658	40,658	114.0	114.0
300 SUPPLIES								
310 OFFICE & OPERATING SUP	16,424	18,900	8,291	43.9	17,000	17,000	89.9	100.0
340 ITEMS PURCH RESALE OR INVEN	5,891	11,000	6,164	56.0	7,000	7,000	63.6	100.0
TOTAL	22,315	29,900	14,455	48.3	24,000	24,000	80.3	100.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	1,056	4,000	1,749	43.7	2,000	2,000	50.0	100.0
420 COMMUNICATIONS	1,078	1,112	851	76.5	1,112	1,112	100.0	100.0
470 PUBLIC UTILITY SERVICES	18,175	15,553	17,210	110.7	17,100	17,260	111.0	100.9
480 REPAIRS AND MAINTENANCE	89	1,500	417	27.8	1,000	1,000	66.7	100.0
490 MISCELLANEOUS	229	800	614	76.8	600	400	50.0	66.7
TOTAL	20,627	22,965	20,841	90.7	21,812	21,772	94.8	99.8
500 INTERGOVERNMENTAL SERVICES								
530 STATE/COUNTY TAXES & ASSESS	493	800	279	34.8	500	500	62.5	100.0
TOTAL EXPENDITURES-SRV UNT 423	$187,304	$188,077	$143,685	76.4	$182,229	$191,665	101.9	105.2
340 CHARGES FOR SERVICES	$131,877	$158,600	$109,114	68.8	$133,500	$133,000	83.9	99.6
360 MISCELLANEOUS REVENUES	16,180	20,500	12,850	62.7	17,000	17,000	82.9	100.0
TOTAL REVENUES - SRV UNT 423	$148,057	$179,100	$121,964	68.1	$150,500	$150,000	83.8	99.7

CITY OF YAKIMA
PUBLIC WORKS DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Public Works **DIRECTOR: Chris Waarvick**

DIVISION: Parks and Recreation -- Service Unit 424 -- Aquatics **MANAGER: Denise Nichols**

DEFINITION -- The purpose of Service Unit 424 is to plan, implement and provide the City's Aquatic programs for the health, safety and recreational needs of the community, and to maintain the City's five swimming pools (four outdoor pools and one year-round indoor pool). The 2005 budget reflects operation of all five pools.

PERFORMANCE STATISTICS

OUTPUT/WORKLOAD

AQUATICS FIVE YEAR ATTENDANCE PROFILE

Year	Lions	Eisenhower	Franklin	Miller (3)	Washington	Grand Totals
2000	77,211	16,838 (2)	51,134	8,961	7,927 (2)	162,071
2001	76,300	17,809	49,184 (5)	4,395 (4)	5,851 (6)	153,539
2002	63,341	9,416 (7)	38,833	3,950 (4)	7,617	123,157
2003	61,666	15,569	36,811	7,663 (8)	7,941	129,650
2004 (1)	42,441 (1)	10,817 (9)	33,032	5,300 (8)	7,750	99,340
Totals (1)	320,959 (1)	70,449	208,994 (5)	30,269	37,086 (2)(6)	667,757 (1)
5 Year Average	64,192	14,090	41,799	6,054	7,417	133,551 (1)

(1) Through September 2004.
(2) Two fewer weeks of operation.
(3) Operated by the YMCA.
(4) Did not include additional YMCA member use.
(5) Three days shorter season.
(6) Broken boiler which affected attendance.
(7) Main Pump broke after one month of operation.
(8) Only two public sessions offered daily.
(9) 1 less week of operation.

AQUATICS EXPENDITURE/REVENUE PROFILES

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Year-End	2005 Projected
EISENHOWER						
Expenditures	$56,010	$73,138	$45,757	$91,615 (4)	$62,835	$69,065
Revenue	$23,025	$24,599	$18,880 (5)	$25,838	$16,719 (6)	$23,400
% Self Supporting	41%	34%	41%	28%	27%	34%
FRANKLIN						
Expenditures	$116,818	$108,116	$113,016 (4)	$110,467	$137,797 (7)	$119,835
Revenue	$70,126	$71,556	$73,219	$63,817	$66,453	$71,450
% Self Supporting	60%	66%	64%	58%	48%	60%
MILLER (operated by the YMCA)						
Expenditures	$28,625 (1)	$37,236	$27,887	$43,789	$47,746	$45,144
Revenue	$0	$98	$0	$3,806	$4,000	$4,000
% Self Supporting	0%	.3%	0%	8.7%	8.4%	8.9%
WASHINGTON						
Expenditures	$42,392	$41,358	$68,635 (3)	$49,943	$49,530	$52,142
Revenue	$8,780	$6,009	$9,855	$8,866	$9,785	$7,710
% Self Supporting	21%	15%	14%	18%	20%	15%
TOTAL FOR SUMMER POOLS						
Expenditures	$243,845	$259,848	$255,295	$295,814	$297,908	$286,186
Revenue	$101,931	$102,262	$101,954	$102,327	$96,959	$106,560
% Self Supporting	42%	39%	39.9%	35%	33%	37%
LIONS						
Expenditures	$326,201	358,044	$361,908	$403,513	$381,393	$393,257
Revenue	$139,103 (2)	$134,425	$154,641	$145,607	$133,304	$134,000
% Self Supporting	43%	38%	42.7%	36%	35%	34%
GRAND TOTAL FOR ALL POOLS						
Expenditures	$570,046	$617,892	$617,203	$699,327	$679,301	$679,443
Revenue	$241,034	$236,687	$256,596	$247,934	$229,261	$240,560
% Self Supporting	42.28%	38%	41.5%	35%	34%	35%

(1) Offset by Providence donation.
(2) Includes $10,000 contribution from Providence Health Systems for summer operations.
(3) Includes cost of a new boiler.
(4) Includes cost of a new pool cover.
(5) Main pump broke, closed pool.
(6) 1 week less of operations.
(7) Includes cost of a new shower boiler.

EXPLANATORY NARRATIVE

Expenditures

Account 110 Salaries and Wages -- This line item for 2005 reflects an increase of $15,032 or 4.8% from the 2004 year-end estimate of $311,248 to $326,280. The biggest challenge with the pools is the minimum wage increase, which will impact this budget line item yearly. The 2005 budget has not factored in the $6,000 estimated minimum wage increases for temporary employees. In order to keep the same number of hours and level of services this line item needed to be adjusted to reflect the minimum wage increase. The increase shown only covers permanent employee cost increases.

Account 200 Personnel Benefits -- This line item for 2005 reflects an increase of $1,772 or 2% from the 2004 year-end estimate of $85,075 to $86,847.

Account 480 Repairs -- This line item for 2005 reflects a decrease of $18,098 from the 2004 year-end estimate of $29,848 to $11,750. This line item is used to make repairs to the pools of which many are unanticipated. For 2004, the major cost in this line item was replacement of a boiler at Franklin Pool ($25,000).

Account 640 Equipment -- This line item for 2005 reflects an increase of $1,000 or 66% from the 2004 year-end estimate of $1,500 to $2,500.

Service Unit 424 -- Aquatics -- Expenditure and Revenue -- Summary

Expenditures

The 2005 proposed budget of $679,443 is the same as the 2004 year-end estimate of $679,301. The bottom line has not increased for 2005.

Revenue

The 2005 revenues for this service unit represent an increase of $11,299 or 409% above the 2004 year-end estimate of $229,261 to $240,560.

Service Unit 424 -- Summary	2003 Actual Budget	2004 Year-End Budget	2005 Projected Budget
Expenditures	$699,327	$679,301	$679,443
Revenues	$247,934	$229,261	$240,560
% Self-Support	35%	33.7%	35%

DEPT 131 PARKS AND RECREATION

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 424 AQUATICS								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$299,309	$332,624	$247,898	74.5	$311,248	$326,280	98.1	104.8
120 OVERTIME	1,372	1,350	1,155	85.5	1,350	1,350	100.0	100.0
130 SPECIAL PAY	0	100	0	0.0	0	400	400.0	0.0
TOTAL	300,681	334,074	249,053	74.6	312,598	328,030	98.2	104.9
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	85,979	89,995	69,055	76.7	85,075	86,847	96.5	102.1
2U0 UNIFORMS AND CLEANING	2,017	2,000	1,703	85.1	1,703	2,000	100.0	117.4
TOTAL	87,996	91,995	70,757	76.9	86,778	88,847	96.6	102.4
300 SUPPLIES								
310 OFFICE & OPERATING SUP	69,730	61,000	50,820	83.3	61,788	61,000	100.0	98.7
340 ITEMS PURCH RESALE OR INVEN	1,739	3,300	4,924	149.2	7,300	7,300	221.2	100.0
TOTAL	71,470	64,300	55,744	86.7	69,088	68,300	106.2	98.9
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	16,000	550	14,000	545.5	14,000	14,000	545.5	100.0
420 COMMUNICATIONS	4,252	3,937	2,984	75.8	5,506	5,253	133.4	95.4
430 TRANSPORTATION / TRAINING	805	900	327	36.4	700	700	77.8	100.0
450 OPER RENTALS & LEASES	134	400	36	9.1	150	150	37.5	100.0
470 PUBLIC UTILITY SERVICES	148,480	150,622	90,958	60.4	155,471	156,288	103.8	100.5
480 REPAIRS AND MAINTENANCE	47,632	39,800	29,181	73.3	29,848	11,750	29.5	39.4
490 MISCELLANEOUS	2,276	1,700	711	41.8	1,600	1,600	94.1	100.0
TOTAL	219,579	197,909	138,198	69.8	207,275	189,741	95.9	91.5
500 INTERGOVERNMENTAL SERVICES								
530 STATE/COUNTY TAXES & ASSESS	1,873	2,000	2,043	102.2	2,062	2,025	101.3	98.2
600 CAPITAL OUTLAYS								
640 MACHINERY AND EQUIPMENT	17,728	4,500	1,316	29.2	1,500	2,500	55.6	166.7
TOTAL EXPENDITURES-SRV UNT 424	$699,327	$694,778	$517,111	74.4	$679,301	$679,443	97.8	100.0
330 INTERGOVERNMENTAL REV	$16,653	$0	$9,364	0.0	$12,000	$12,000	0.0	100.0
340 CHARGES FOR SERVICES	194,183	204,190	158,036	77.4	177,225	190,760	93.4	107.6
360 MISCELLANEOUS REVENUES	37,098	34,000	37,787	111.1	40,036	37,800	111.2	94.4
TOTAL REVENUES - SRV UNT 424	$247,934	$238,190	$205,188	86.1	$229,261	$240,560	101.0	104.9

CITY OF YAKIMA
PUBLIC WORKS DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Public Works **DIRECTOR: Chris Waarvick**

DIVISION: Parks and Recreation -- Service Unit 425 -- Senior Center **MANAGER: Denise Nichols**

DEFINITION -- This service unit provides services to individuals who are 55 years of age and older in the Greater Yakima Area.

PERFORMANCE STATISTICS			
NEED/DEMAND	**2003 Estimated**	**2004 Estimated**	**2005 Estimated**
Yakima Population (2000 Census) over 55: 15,226 (Urban area = 23,000+) Changes from previous year indicated in parentheses.	16,636	16,989 (2%)	17,329 (2%)
OUTPUT/WORKLOAD Programming hours/year (1 FTE)	2,912	2,912	2,912
Volunteer Hours	17,755 or 8.5 FTE	18,464 or 8.8 FTE	19,202 or 9.2 FTE
OUTPUT/WORKLOAD			
Number of people accessing social services: footcare, blood pressure, medication review, etc.	2,833 individuals 14,827 index count	4,251 (+50%) individuals 17,219 (16%) index count	4,676 (+10%) individuals 18,941 (+10%) index count
Number of people attending educational classes	4,491 individuals 5,425 index count	5,357 (19%) individuals 14,620 (69%) index count	5,893 (+10%) individuals 16,082 (+10%) index count
Number of people attending recreational/social activities	9,376 individuals 21,331 index count	9,449 (.8%) individuals 24,326 (14%) index count	10,394 (+10%) individuals 26,759 (+10%) index count
Number of people attending club activities	2,961 individuals 3,933 index count	3,524 (19%) individuals 7,691 (96%) index count	3,876 (+10%) individuals 8,460 (+10%) index count
Number of times people attended all other center activities	6,099 individuals 8,930 index count	6,022 (-1%) individuals 8,539 (-4%) index count	6,624 (+10%) individuals 9,393 (+10%) index count
Total number of programs and activities run/year	712	740 (4%)	814 (+10%)

EXPLANATORY NARRATIVE

With the opening of the new Harman Center at Gailleon Park, attendance in programs and services has increased. We anticipate that operational costs will also increase.

Expenditures

Account 110 Salaries and Wages -- This line item for 2005 reflects an increase of $9,678 from the 2004 year-end estimate of $89,407 to $99,085. This is a 10.8% increase. This increase is due to wage and longevity increases.

Account 200 Personnel Benefits -- This line item for 2005 reflects an increase of $5,764 or 22% of the 2004 year-end estimate of $25,766 to $31,530. The increase is mainly due to PERS contributions.

Account 410 Professional Services -- This line item for 2005 reflects a decrease of $16,050 or 6% over the 2004 year-end budget of $269,050 to $253,000. This decrease is due to fluctuation in the tour program, and are offset by revenues.

Expenditures -- Summary

The 2005 proposed budget of $438,053 reflects a decrease in total expenditures of $5,627 or 1.3% from the 2004 year-end estimate of $443,680.

Revenue

The 2005 projected revenue of $293,100 reflects a decrease of $3,050 or 1% from the 2004 year-end estimate of $296,150.

Service Unit 425 -- Summary	2003 Actual	2004 Amended Budget	2004 Year-End Estimate	2005 Projected Budget
Expenditures	$289,027	$420,538	$443,680	$438,053
Revenue	$199,334	$199,500	$296,150	$293,100
% Self-Support	68.9%	47.4%	66.7%	66.9%

DEPT 131 PARKS AND RECREATION

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 425 SENIOR CENTER								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$74,106	$89,407	$69,313	77.5	$89,407	$99,085	110.8	110.8
120 OVERTIME	0	0	698	0.0	0	0	0.0	0.0
TOTAL	74,106	89,407	70,012	78.3	89,407	99,085	110.8	110.8
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	19,753	24,206	21,330	88.1	25,766	31,530	130.3	122.4
300 SUPPLIES								
310 OFFICE & OPERATING SUP	9,194	15,240	11,671	76.6	13,120	13,100	86.0	99.8
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	155,589	248,100	242,315	97.7	269,050	253,000	102.0	94.0
420 COMMUNICATIONS	7,103	7,581	6,010	79.3	10,650	10,650	140.5	100.0
430 TRANSPORTATION / TRAINING	0	695	31	4.5	438	438	63.0	100.0
440 ADVERTISING	583	200	90	45.0	200	200	100.0	100.0
470 PUBLIC UTILITY SERVICES	14,818	18,500	15,846	85.7	22,000	22,000	118.9	100.0
480 REPAIRS AND MAINTENANCE	2,436	2,000	592	29.6	1,000	1,000	50.0	100.0
490 MISCELLANEOUS	5,333	4,560	4,393	96.3	7,000	7,000	153.5	100.0
TOTAL	185,862	281,636	269,278	95.6	310,338	294,288	104.5	94.8
500 INTERGOVERNMENTAL SERVICES								
530 STATE/COUNTY TAXES & ASSESS	1	50	4	8.9	50	50	100.0	100.0
600 CAPITAL OUTLAYS								
640 MACHINERY AND EQUIPMENT	111	10,000	1,419	14.2	5,000	0	0.0	0.0
TOTAL EXPENDITURES-SRV UNT 425	$289,027	$420,538	$373,714	88.9	$443,680	$438,053	104.2	98.7
330 INTERGOVERNMENTAL REV	$22,414	$14,000	$13,807	98.6	$20,000	$20,000	142.9	100.0
340 CHARGES FOR SERVICES	154,571	169,500	253,677	149.7	257,100	242,100	142.8	94.2
360 MISCELLANEOUS REVENUES	22,349	16,000	15,212	95.1	19,050	31,000	193.8	162.7
TOTAL REVENUES - SRV UNT 425	$199,334	$199,500	$282,695	141.7	$296,150	$293,100	146.9	99.0

CITY OF YAKIMA
PUBLIC WORKS DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Public Works **DIRECTOR: Chris Waarvick**

DIVISION: Parks and Recreation -- Service Unit 426 -- Sports **MANAGER: Denise Nichols**

DEFINITION -- 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. Youth sports programs have been reduced over the past few years as staff positions have been eliminated.

EXPLANATORY NARRATIVE

Service Unit 426 -- Expenditure Increases/Decreases

Account 110 Salaries and Wages -- This line item for 2005 reflects an increase of $16,230 or 14.6% from the year-end estimate of $111,125 to $127,355. However, this amount is 8% or $11,100 less than the 2004 amended budget of $138,455. The change was due to the elimination of one vacant position along with the wage increase for AFSCME represented employees, and an estimate for the management compensation adjustment (PACA).

Account 200 Personnel Benefits -- This line item for 2005 reflects an increase of $5,294 or 16% from the 2004 year-end estimate of $32,694 to $37,988. This increase is due to adjustments in PERS. The change in this account include rate increases for medical and dental insurance, and PERS retirement contributions of 87%, along with the normal roll-ups related to base wage adjustments; while industrial insurance rates were reduced by 10%.

Account 310 Office and Operating -- This line item for 2005 reflects a decrease of $10,792 or 19% below the 2004 year-end estimate of $57,825 to $47,033. This line item varies due to size of leagues, tournaments, etc.

Account 340 Resale -- This line item for 2005 reflects a decrease of $9,176 or 152.9% below the 2004 year-end estimate of $6,000 to $15,176. However, this is the same as the 2004 amended budget. Items are purchased in this line item for concessions at Kiwanis Park.

Account 410 Professional Services -- This line item for 2005 reflects a decrease of $3,000 or 4% below the 2004 year-end estimate of $74,000 to $71,000. This line item is used for sports officials and referees, and varies according to league and tournament participation.

Account 490 Miscellaneous – This line item for 2005 reflects an increase of $5,671 or 68% above the 2004 year-end estimate of $8,329 to $14,000. Again, this amount varies according to league and tournament registrations.

Expenditures

The 2005 proposed budget of $321,398 reflects an increase of $22,421 or 7.49% from the 2004 year-end estimate of $298,977. However, the 2005 total expenditures for this service unit is $33,889 or 9.5% below the 2004 amended budget of $355,287, the decrease is primarily due to the elimination of one vacant position.

Revenues

The 2005 projected revenue of $198,300 is up $4,000 from the 2004 year-end estimate of $194,300. Revenues fluctuate yearly based on program offerings and program participation.

Service Unit 426 - Summary	2003 Actual	2004 Amended Budget	2004 Year-End Estimate	2005 Projected Budget
Expenditures	$300,351	$355,287	$298,977	$321,398
Revenues	$212,491	$215,616	$194,300	$198,300
% Self-Support	70.7%	60.7%	64.9%	61.7%

IMPACT/PRODUCTIVITY

	Total Participants	Indexed Participants	Total Revenue	Program Costs	% Self-Supporting
Adult Athletics					
2003 Actual	5,729	52,974	$189,206	$259,324	73%
2004 Year-end Estimate	5,386	52,465	$184,300	$274,267	67%
2005 Projection	4,848	47,219	$193,300	$305,487	63%
Youth Athletics					
2003 Actual	1,088	5,931	$23,285	$41,027	57%
2004 Year-End Estimate	863	5,981	$10,000	$24,710	40%
2005 Projection	777	5,383	$5,000	$15,911	31%
Totals					
2003 Actual	6,817	58,905	$212,491	$300,351	70.7%
2004 Year-End Estimate	6,249	58,446	$194,300	$298,977	64.9%
2005 Projection	5,625	52,602	$198,300	$321,398	61.7%

PROGRAM ANALYSIS NARRATIVE

ACTIVITY AREAS

- **Youth Athletics** -- T-Ball, Coach Pitch, Player Pitch, Youth Sports Camp, and Tot Shot Basketball. Youth activities have been reduced significantly due to elimination of staff.

- **Adult Athletics** -- Basketball, Volleyball, Softball, Tournaments, and also the administrative cost for the service unit.

TOTAL PARTICIPANTS -- The actual number of people participating in a given activity area.

INDEXED PARTICIPATION -- The number of activity participants multiplied by the number of instances they participate, equal the index figure. If the index number is high relative to the "people" number, than it shows that those same people participated more often (i.e. a league where the same people participate in 12 games).

TOTAL REVENUE -- This includes all revenue raised by the various activities covered under this service unit.

PROGRAM COSTS -- This includes all costs specific to a given activity area (i.e. supplies, materials, officials, general staffing, etc.), as well as salary costs for a coordinator's time in setting up and supervising a given activity area.

% SELF-SUPPORTED -- This is the amount that a given activity area is self- supporting based on the program costs of the activity versus the total activity revenues. Historically, the City strongly subsidizes youth programs.

DEPT 131 PARKS AND RECREATION

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 426 SPORTS								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$124,241	$138,455	$96,345	69.6	$111,125	$127,355	92.0	114.6
120 OVERTIME	1,543	1,800	585	32.5	2,300	1,800	100.0	78.3
140 RETIRE / TERM CASHOUT	2,690	0	0	0.0	0	0	0.0	0.0
TOTAL	128,473	140,255	96,931	69.1	113,425	129,155	92.1	113.9
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	36,944	42,001	29,265	69.7	32,694	37,988	90.4	116.2
300 SUPPLIES								
310 OFFICE & OPERATING SUP	46,795	58,825	28,583	48.6	57,825	47,033	80.0	81.3
340 ITEMS PURCH RESALE OR INVEN	6,110	15,176	3,951	26.0	6,000	15,176	100.0	252.9
TOTAL	52,905	74,001	32,534	44.0	63,825	62,209	84.1	97.5
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	68,640	71,000	55,073	77.6	74,000	71,000	100.0	95.9
420 COMMUNICATIONS	2,004	1,600	723	45.2	1,374	1,716	107.3	124.9
430 TRANSPORTATION / TRAINING	1,666	1,300	276	21.2	1,300	1,300	100.0	100.0
490 MISCELLANEOUS	8,071	18,550	1,662	9.0	8,329	14,000	75.5	168.1
TOTAL	80,381	92,450	57,734	62.4	85,003	88,016	95.2	103.5
500 INTERGOVERNMENTAL SERVICES								
530 STATE/COUNTY TAXES & ASSESS	28	200	14	7.2	30	30	15.0	100.0
600 CAPITAL OUTLAYS								
630 IMP OTHER THAN BLDGS	1,620	6,380	2,227	34.9	4,000	4,000	62.7	100.0
TOTAL EXPENDITURES-SRV UNT 426	$300,351	$355,287	$218,705	61.6	$298,977	$321,398	90.5	107.5
340 CHARGES FOR SERVICES	$206,777	$209,000	$168,943	80.8	$189,000	$188,000	90.0	99.5
360 MISCELLANEOUS REVENUES	5,714	6,616	4,000	60.5	5,300	10,300	155.7	194.3
TOTAL REVENUES - SRV UNT 426	$212,491	$215,616	172,943	80.2	$194,300	$198,300	92.0	102.1

CITY OF YAKIMA
PUBLIC WORKS DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Public Works **DIRECTOR: Chris Waarvick**

DIVISION: Parks and Recreation -- Service Unit 427 -- Grants, Sponsorships and Contributions **MANAGER: Denise Nichols**

DEFINITION -- This service unit tracks grants, sponsorships and major contributions for recreation programs and services. Budgeted in this service unit for 2005 are dollars for the Gang Prevention/Intervention After School Programs. In 2004, the City ended its contract with the Yakima County Substance Abuse Coalition, however, services continued under Parks and Recreation.

Account 410 Professional Services – This line item for 2005 reflects an increase of $15,000 or 30% over the year-end estimate of $50,000 to $65,000. However, it is $19,000 below the 2004 amended budget. This account pays for after school youth programs offered through an Americorp Grant.

EXPLANATORY NARRATIVE

Expenditures -- Summary

The 2005 proposed budget of $65,000 reflects an increase of $1,395 or 2% above the 2004 year-end estimate of $63,605.

Revenue -- Summary

The 2005 projected revenue of $19,506 represents dollars set aside for the Gang Intervention/ Prevention Program.

Service Unit 427 -- Summary	2003 Actual	2004 Amended Budget	2004 Year-End Estimate	2005 Projected Budget
Expenditures	$57,631	$84,000	$63,605	$65,000
Revenue	$22,612	$19,506	$19,506	$19,506

DEPT 131 PARKS AND RECREATION

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SVC UNIT 427 GRNTS,SPNSHPS & CONTS								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$7,912	$0	$9,287	0.0	$9,287	$0	0.0	0.0
120 OVERTIME	59	0	120	0.0	120	0	0.0	0.0
TOTAL	7,971	0	9,407	0.0	9,407	0	0.0	0.0
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	1,933	0	2,303	0.0	2,303	0	0.0	0.0
300 SUPPLIES								
310 OFFICE & OPERATING SUP	0	0	2,258	0.0	1,895	0	0.0	0.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	47,727	84,000	911	1.1	50,000	65,000	77.4	130.0
TOTAL EXPENDITURES-SRV UNT 427	$57,631	$84,000	$14,878	17.7	$63,605	$65,000	77.4	102.2
330 INTERGOVERNMENTAL REV	$22,612	$19,506	$15,856	81.3	$19,506	$19,506	100.0	100.0
TOTAL REVENUES - SRV UNT 427	$22,612	$19,506	$15,856	81.3	$19,506	$19,506	100.0	100.0

CITY OF YAKIMA
PUBLIC WORKS DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Public Works **DIRECTOR: Chris Waarvick**

DIVISION: Parks and Recreation -- **MANAGER: Denise Nichols**
Service Unit 429 -- Administration
Service Unit 430 -- Southeast Community Center
Service Unit 641 -- Insurance and Bonds
Service Unit 645 -- Interfund Distribution
Service Unit 699 -- General Revenue

Service Unit 429 – Administration

DEFINITION -- 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.

EXPLANATORY NARRATIVE

Account 100 Salaries and Wages -- This line item for 2005 reflects an increase of $11,731 or 8.8% from the 2004 year-end estimate of $132,968 to $144,699. This increase is due to wage and merit increases.

Account 200 Personnel Benefits -- This line item for 2005 reflects an increase of $2,752 or 10% from the 2004 year-end budget of $26,657 to $29,409. This increase is due to adjustments in PERS.

Account 300 Office and Operating Supplies – This line item for 2005 reflects a decrease of $4,400 from the 2004 year-end estimate of $6,400 to $2,000. This account was overspent in 2004 because of all the capital projects completed during the year.

Account 420 Communications – This line item for 2005 reflects an increase of $1,679 or 15% over the 2004 year-end estimate of $11,179 to $12,858. The increase mainly is for increased postage.

Account 430 Transportation/Training -- This line item covers the training needs of the Parks and Recreation employees. This line item for 2005 has remained the same for the past six years.

ORGANIZATION	MEETINGS	STAFF ATTENDING
Wash. Rec. & Parks Assn. Annual Conference	TBA	Parks & Recreation Manager, Recreation Supervisors
National Recreation & Parks Association Annual Conference	TBA	Parks & Recreation Manager
Wash. Rec. & Parks Assn. Mid-Year Conference	TBA	Division "Line Staff" in both Recreation and Parks
Staff Training for Mandatory Certifications	TBA	Various staff

Total Budget: $2,552

In addition to the need for ongoing training, staff is required to maintain certifications. These include arborist certification, spray licenses, turf and weed management, etc.

Service Unit 429 -- Summary

Expenditures

The 2005 expenditure budget reflects an increase of $8,124 or 1.8% above the 2004 year-end estimate of $445,345 to $453,469.

Revenue

Revenue for this service unit is estimated to be $3,000 for 2005. This is a non-revenue producing service unit.

Service Unit 429 -- Summary	2003 Actual	2004 Amended Budget	2004 Year-End Estimate	2005 Projected Budget
Expenditures	$420,560	$437,136	$445,345	$453,469
Revenues	$3,619	$3,600	$2,910	$3,000

Service Unit 430 -- Southeast Community Center

DEFINITION -- This service unit was established in 2003 and serves as a hub for a variety of services for its surrounding neighborhoods. Among its activities are afterschool programs for children five through 12 years old, a public library annex, social services and youth sports. The Center also features a computer lab, a gymnasium with locker rooms, a commercial kitchen, meeting rooms and rental office space.

The 2004 budget of $99,423 was approved by Council since the City was temporarily managing the Center. OIC of Washington will assume management of the center no later than 2005. Therefore, expenses and revenues are not reflected in the 2005 Parks and Recreation budget.

Service Unit 641 -- Insurance and Bonds

DEFINITION -- This service unit subsidizes insurance and bonds necessary to the operations of the Parks and Recreation Division.

The 2005 budget of $70,203 reflects an increase of $6,382 or 10% over the 2004 year-end estimate of $63,821.

Service Unit 645 -- Interfund Distribution

DEFINITION -- Parks and Recreation subsidizes the operations of the Tahoma Cemetery. This transfer is done in Service Unit 645 -- Interfund Subsidies. In addition, expenditures for Capital and Line of Credit are under this service unit.

Expenditures

Expenditures for 2005 are $256,000. This reflects an increase of $35,000 or 3% over the 2004 year-end estimate of $221,000. Included within these expenditures are subsidy for Tahoma Cemetery -- $135,000, Line of Credit for Chesterley Parking Lot -- $21,000 and transfer to Parks Capital -- $100,000.

Revenues

The City Council approved an In Lieu of Tax on City-owned utilities as a new revenue source for the Parks and Recreation Fund in 1988. The 2005 proposed budget for In Lieu of Tax is $900,000. This is an increase of $18,000 over the 2004 year-end estimate of $882,000.

Service Unit 699 -- General Revenues

Account 270 Fund Cash Balance -- The 2005 proposed estimated beginning unreserved fund balance of $422,812 reflects a decrease of $59,912 or 12.42% from the 2004 beginning fund balance of $482,724.

Account 310 Taxes -- The 2005 proposed budget of $1,841,985 from the City property tax allocation to Parks and Recreation is the same as the 2004 allocation.

Total Parks and Recreation -- Summary	**2003 Actual**	**2004 Amended Budget**	**2004 Year-End Estimate**	**2005 Proposed Budget**
Expenditures	$3,567,001	$3,928,829	$3,832,816	$8,905,396
Revenues	$3,606,767	$3,635,597	$3,772,904	$3,734,711
Beginning Unencumbered Balance	$442,959	$406,044	$482,724	$422,812

DEPT 131 PARKS AND RECREATION

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 429 ADMINISTRATION								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$125,917	$132,968	$99,763	75.0	$132,968	$144,699	108.8	108.8
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	22,256	25,440	19,227	75.6	26,657	29,409	115.6	110.3
300 SUPPLIES								
310 OFFICE & OPERATING SUP	1,534	2,000	6,529	326.4	6,400	2,000	100.0	31.3
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	12,831	10,000	8,980	89.8	10,000	10,000	100.0	100.0
420 COMMUNICATIONS	10,409	10,225	5,489	53.7	11,179	12,858	125.8	115.0
430 TRANSPORTATION / TRAINING	1,620	2,552	1,620	63.5	2,552	2,552	100.0	100.0
440 ADVERTISING	5,466	12,000	7,017	58.5	12,000	10,000	83.3	83.3
490 MISCELLANEOUS	10,035	10,950	6,626	60.5	12,588	10,950	100.0	87.0
TOTAL	40,361	45,727	29,732	65.0	48,319	46,360	101.4	95.9
600 CAPITAL OUTLAYS								
640 MACHINERY AND EQUIPMENT	1,686	0	0	0.0	0	0	0.0	0.0
900 INTERFUND PAYMENT FOR SVCS								
980 INTERFUND-GAR/PLANT CHGS	43,893	46,088	34,566	75.0	46,088	46,088	100.0	100.0
990 INTERFUND-ADMIN CHARGE	184,913	184,913	138,685	75.0	184,913	184,913	100.0	100.0
TOTAL	228,806	231,001	173,251	75.0	231,001	231,001	100.0	100.0
TOTAL EXPENDITURES-SRV UNT 429	$420,560	$437,136	$328,501	75.1	$445,345	$453,469	103.7	101.8
340 CHARGES FOR SERVICES	$2,231	$1,500	$1,388	92.5	$1,500	$1,500	100.0	100.0
360 MISCELLANEOUS REVENUES	1,388	2,100	1,146	54.6	1,410	1,500	71.4	106.4
TOTAL REVENUES - SRV UNT 429	$3,619	$3,600	$2,533	70.4	$2,910	$3,000	83.3	103.1
SERVICE UNIT 430 SE COM CENTER								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$3,783	$30,192	$9,771	32.4	$9,771	$0	0.0	0.0
120 OVERTIME	0	0	44	0.0	44	0	0.0	0.0
TOTAL	3,783	30,192	9,815	32.5	9,815	0	0.0	0.0
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	714	5,752	1,882	32.7	1,882	0	0.0	0.0

DEPT 131 PARKS AND RECREATION

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
300 SUPPLIES								
310 OFFICE & OPERATING SUP	$1,170	$6,000	$4,217	70.3	$6,000	$0	0.0	0.0
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	21,545	11,400	15,095	132.4	31,821	0	0.0	0.0
420 COMMUNICATIONS	860	3,578	1,908	53.3	6,000	0	0.0	0.0
470 PUBLIC UTILITY SERVICES	15,382	35,500	19,861	55.9	34,500	0	0.0	0.0
480 REPAIRS AND MAINTENANCE	2,447	5,000	4,224	84.5	5,000	0	0.0	0.0
490 MISCELLANEOUS	1,016	2,000	1,710	85.5	2,000	0	0.0	0.0
TOTAL	41,250	57,478	42,798	74.5	79,321	0	0.0	0.0
TOTAL EXPENDITURES-SRV UNT 430	$46,917	$99,423	$58,711	59.1	$97,018	$0	0.0	0.0
360 MISCELLANEOUS REVENUES	$7,050	$9,300	$19,900	214.0	$20,700	$0	0.0	0.0
390 OTHER FINANCING SRCS	0	50,000	50,000	100.0	50,000	0	0.0	0.0
TOTAL REVENUES - SRV UNT 430	$7,050	$59,300	$69,900	117.9	$70,700	$0	0.0	0.0
SERVICE UNIT 641 INS & BONDS								
EXPENSE								
900 INTERFUND PAYMENT FOR SVCS								
960 INTERFUND INSURANCE SVCS	$56,163	$63,821	$63,821	100.0	$63,821	$70,203	110.0	110.0
TOTAL EXPENDITURES - S U 641	$56,163	$63,821	$63,821	100.0	$63,821	$70,203	110.0	110.0
SERVICE UNIT 645 INTERFUND DISTRIB								
EXPENSE								
500 INTERGOVERNMENTAL SERVICES								
550 INTERFUND SUBSIDIES	$235,000	$248,300	$133,500	53.8	$221,000	$256,000	103.1	115.8
TOTAL EXPENDITURES-SRV UNT 645	$235,000	$248,300	$133,500	53.8	$221,000	$256,000	103.1	115.8
390 OTHER FINANCING SRCS	$858,955	$812,000	$541,218	66.7	$902,000	$915,000	112.7	101.4
TOTAL REVENUES - SRV UNT 645	$858,955	$812,000	$541,218	66.7	$902,000	$915,000	112.7	101.4
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$406,044	$0	0.0	$482,724	$422,812	104.1	87.6
310 TAXES	1,841,750	1,841,985	994,623	54.0	1,841,985	1,841,985	100.0	100.0
360 MISCELLANEOUS REVENUES	3,661	-14,100	4,761	33.8	4,784	4,600	32.6	96.2
390 OTHER FINANCING SRCS	31,487	20,000	0	0.0	35,000	35,000	175.0	100.0
TOTAL REVENUES - SRV UNIT 699	$1,869,575	$2,282,129	$999,384	43.8	$2,364,493	$2,304,397	101.0	97.5

CITY OF YAKIMA
PUBLIC WORKS DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Public Works **DIRECTOR: Chris Waarvick**

DIVISION: Parks and Recreation Capital -- 331 **MANAGER: Denise Nichols**

DEFINITION -- The purpose of Fund 331 -- Capital Improvements is the acquisition of property and equipment and development and/or rehabilitation of parks and facilities.

Expenditures	2003 Actual	2004 Amended Budget	2004 Year-End Estimate	2005 Projected Budget
Capital Projects:				
Other Capital Projects/Improvements	$7,928	$137,589	$60,000	$90,000
Damage Claims/Kissel	51,265	0	0	45,000
Kiwanis Land Acquisition	0	30,000	31,222	0
Kiwanis Park Construction (1924)	2,002,580	1,503,032	935,685	0
Larson Park Restroom (1927)	128,566	0	124	0
Gailleon Park Improvements (1996)	10,992	20,000	20,000	0
Chesterley Parking Lot (2014)	104,801	0	0	0
Completion of Chesterley Park	11,963	0	0	0
Total Expenditures	$2,318,095	$1,690,621	$1,047,031	$135,000
Revenues				
Interest From Investments	$27,039	$0	$408	$0
Interagency Committee for Outdoor Recreation -- Chesterley (1826)	88,282	0	26,600	0
Operating Transfer (Various Projects)	240,000	80,000	81,222	100,000
Kissel Remediation DOE Grant (1945)	6,893	0	0	0
Contributions and Donations	0	0	0	0
Chesterley Parking Lot Bond Proceeds (2014)	104,569	0	0	0
Dept. of Trade & Ec. Dev. (Kiwanis Park)	1,166,143	0	227,125	0
Kissell Contributions and Donations	40	0	0	0
Gailleon Remediation (DOE Grant)	114,508	0	0	0
Sale of fixed assets	0	0	120,000	0
Total Revenues	$1,747,474	$80,000	$455,355	$100,000
Beginning Unencumbered Balance	125,394	1,679,888	683,327	91,651
Total	$3,001,422	$1,759,888	$1,138,682	$191,651

DEPT 331 PARKS AND RECREATION

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
428 CAPITAL IMPROVEMENT	$2,318,095	$1,690,621	$820,997	48.6	$1,047,031	$135,000	8.0	12.9
REV SUMMARY BY SERVICE UNIT								
428 CAPITAL IMPROVEMENT	1,480,435	0	28,600	0.0	253,725	0	0.0	0.0
645 INTERFUND DISTRIBUTION	240,000	80,000	27,132	33.9	81,222	100,000	125.0	123.1
699 GENERAL REVENUES	27,039	1,679,888	120,407	7.2	803,735	91,651	5.5	11.4
TOTAL REVENUES	$1,747,473	$$1,759,888	$176,139	10.0	$1,138,682	$191,651	10.9	16.8
SERVICE UNIT 428 CAPITAL IMPR								
EXPENSE								
400 OTHER SERVICES AND CHARGES								
490 MISCELLANEOUS	$0	$0	$0	0.0	$0	$45,000	0.0	0.0
600 CAPITAL OUTLAYS								
610 LAND	0	30,000	31,222	104.1	31,222	0	0.0	0.0
630 IMP OTHER THAN BLDGS	304,523	137,589	51,893	0.0	60,124	90,000	65.4	149.7
650 CONSTRUCTION PROJECTS	2,013,572	1,523,032	841,667	55.3	955,685	0	0.0	0.0
TOTAL	2,318,095	1,690,621	820,997	48.6	1,047,031	90,000	5.3	8.6
TOTAL EXPENDITURES-SRV UNT 428	$2,318,095	$1,690,621	$820,997	48.6	$1,047,031	$135,000	8.0	12.9
330 INTERGOVERNMENTAL REV	$1,375,826	$0	$26,600	0.0	$253,725	$0	0.0	0.0
360 MISCELLANEOUS REVENUES	40	0	2,000	0.0	0	0	0.0	0.0
390 OTHER FINANCING SRCS	104,569	0	0	0.0	0	0	0.0	0.0
TOTAL REVENUES - SRV UNT 428	$1,480,435	$0	$28,600	0.0	$253,725	$0	0.0	0.0
SERVICE UNIT 645 INTERFUND DISTRIB								
390 OTHER FINANCING SRCS	$240,000	$80,000	$27,132	33.9	$81,222	$100,000	125.0	123.1
TOTAL REVENUES - SRV UNT 645	$240,000	$80,000	$27,132	33.9	81,222	$100,000	125.0	123.1
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$1,679,888	$0	0.0	$683,327	$91,651	5.5	13.4
360 MISCELLANEOUS REVENUES	27,039	0	407	0.0	408	0	0.0	0.0
390 OTHER FINANCING SRCS	0	0	120,000	0.0	120,000	0	0.0	0.0
TOTAL REVENUES - SRV UNIT 699	$27,039	$1,679,888	$120,407	7.2	$803,735	$91,651	5.5	11.4

CITY OF YAKIMA
PUBLIC WORKS DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

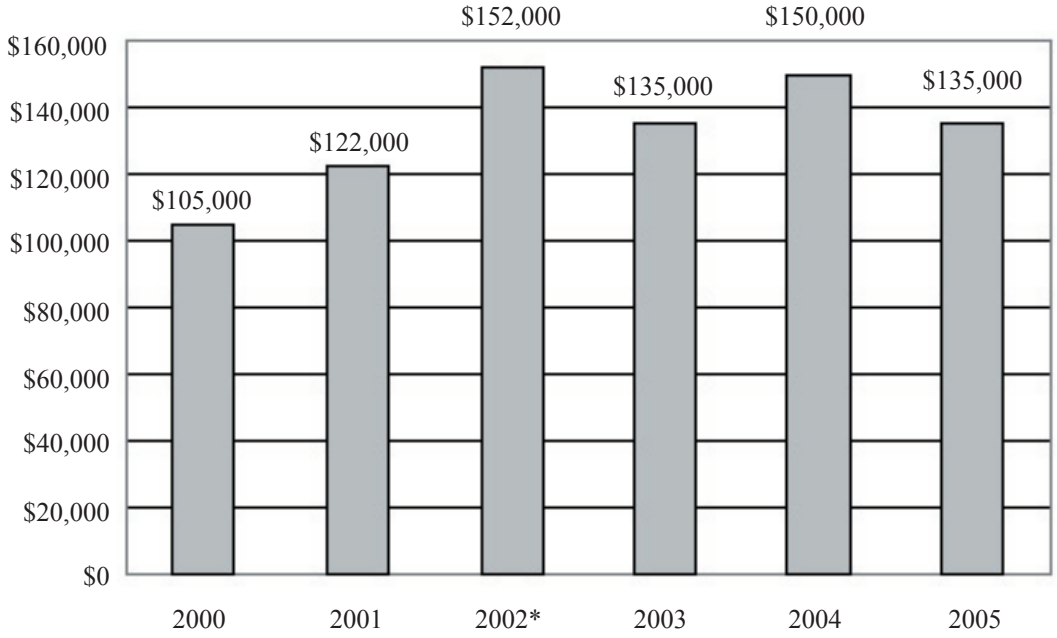
DEPARTMENT: Public Works **DIRECTOR: Chris Waarvick**

DIVISION: Parks and Recreation -- Cemetery -- 144 **MANAGER: Denise Nichols**

DEFINITION -- This service unit provides burial facilities and services and maintains the grounds of Tahoma Cemetery.

Yearly, the Parks and Recreation Division transfers funds to offset operational costs at Tahoma Cemetery. The following graph illustrates the past seven years of assistance.

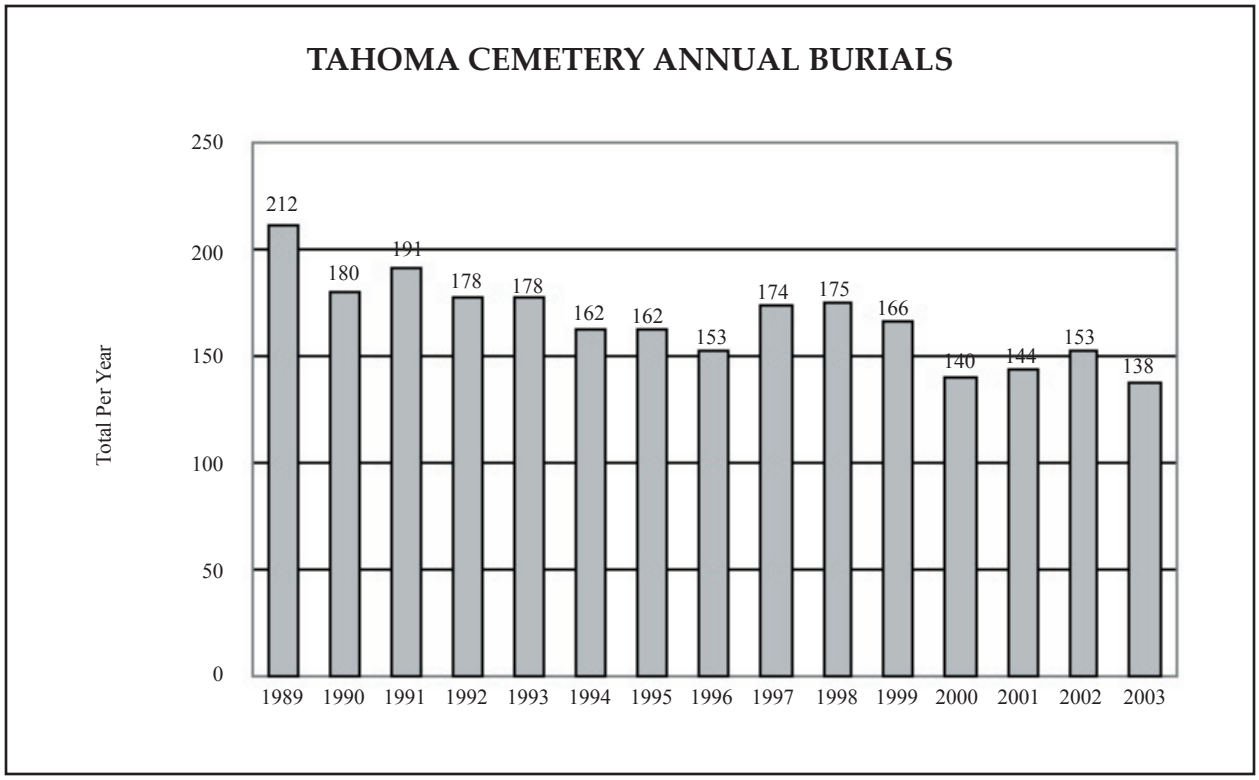
Parks and Recreation Subsidy
to Tahoma Cemetery Account



Note:* Includes a $17,000 per year transfer from the General Fund to upgrade the irrigation system.

AUTHORIZED PERSONNEL		2003 Actual	2004 Amended Budget	2005 Proposed Budget
13103	Cemetery Supervisor (2)	1.00	1.00	.00
8421	Equipment Operator I	1.00	.00	.00
8831	Cemetery Maintenance Technician (1)	.00	1.00	1.00
8819	Parks Maintenance Worker (1)	.00	.75	.75
8818	Parks Maintenance Specialist (2)	.00	.00	1.00
8810	Park Laborer	.00	.00	.00
8820	Park Caretaker	.75	.00	.00
7123	Department Assistant III	.60	.60	.60
8610	Labor Helper (Temporary)	.75	.75	.75
	Total Personnel	4.10	4.10	4.10

(1) New positions created in the Parks and Recreation Reorganization.
(2) Downgraded Cemetery Supervisor position to Parks Maintenance Specialist.



PERFORMANCE STATISTICS	2002 Actual	2003 Actual	2004 Projected Year-end	2005 Projected Budget
Yearly Number of Burials	153	138	145	145
Number of Acres to be Watered, Mowed and Maintained (developed)	57	66	66	66
Undeveloped Acres	9	0	0	0

EXPLANATORY NARRATIVE

Expenditures

Account 110 Salaries and Wages -- This line item for 2005 reflects a decrease of $16,500 or 11.62% from the 2004 year-end estimate of $142,096 to $125,596. This decrease is due to downgrading the Cemetery Supervisor position to Parks Maintenance Specialist and realigning duties of the remaining personnel.

Account 200 Personnel Benefits -- This line item for 2005 reflects an increase of $3,735 or 8.49% from the 2004 year-end budget of $43,978 to $47,713. This increase is due to an increase in benefit costs.

Account 310 Office & Operating Supplies – This line item for 2005 reflects a decrease of $2,500 or 20% from the 2004 year-end estimate of $12,500 to $10,000.

Revenues

Revenues for Cemetery operations are received under the following three service units:

	2003 Actual	2004 Amended Budget	2005 Proposed Budget
Service Unit 225 -- Charges for Services (Burials and Pre-Need Sales)	$191,958(1)	$128,115	$137,500
Service Unit 645 -- Subsidy from Parks and Recreation Budget	135,000	150,000	135,000
Service Unit 699 -- Interest from Cemetery Trust and Misc. Revenue	18,095	36,845	73,136
Total Revenues	$345,053	$314,960	$345,636

(1) This higher amount is due to selling a block of 200 graves to the Japanese Association.

Service Unit 645 -- Interfund Distribution

Account 390 Other Financing Sources -- The Cemetery receives an annual contribution from Parks and Recreation to fund expenses not covered by revenues. (See chart at the start of Tahoma Cemetery narrative.) The 2005 contribution shows a decrease of $15,000 from the 2004 year-end estimate of $150,000 to $135,000.

Expenditures and Revenue -- Summary

Expenditures

The 2005 proposed budget of reflects a decrease of $26,025 or 8.3% from the 2004 budget of $312,894 to $286,869.

Revenue

The 2005 proposed budget of $288,200 reflects a decrease of $14,600 from the 2004 year-end revenue of $302,800.

Parks and Recreation -- Cemetery -- Summary	**2003 Actual Budget**	**2004 Amended Budget**	**2004 Year-End Estimate**	**2005 Proposed Budget**
Expenditures	$326,621	$312,894	$304,825	$286,869
Revenue	$345,053	$314,960	$302,800	$288,200
Beginning Cash Balance	$41,029	$21,595	$59,461	$57,436

Cemetery Trust -- Fund 610 -- See Finance and Budget Narratives.

DEPT 144 CEMETERY

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
225 CEMETERY	$323,576	$309,086	$236,614	76.6	$301,017	$282,681	91.5	93.9
641 INSURANCE AND BONDS	3,046	3,808	3,808	100.0	3,808	4,188	110.0	110.0
TOTAL EXPENDITURES	326,622	312,894	240,422	76.8	304,825	286,869	91.7	94.1
REV SUMMARY BY SERVICE UNIT								
225 CEMETERY	191,958	128,115	119,623	93.4	137,500	137,500	107.3	100.0
645 INTERFUND DISTRIBUTION	135,000	150,000	112,500	75.0	150,000	135,000	90.0	90.0
699 GENERAL REVENUES	18,095	36,845	6,871	18.6	74,761	73,136	198.5	97.8
TOTAL REVENUES	$345,053	$314,960	$238,995	75.9	$362,261	$345,636	109.7	95.4

DEPT 144 CEMETERY

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 225 CEMETERY								
EXPENSE								
100 SALARIES AND WAGES								
110 SALARIES AND WAGES	$139,596	$142,002	$112,101	78.9	$142,096	$125,596	88.4	88.4
120 OVERTIME	4,379	6,000	4,119	68.7	6,000	5,500	91.7	91.7
TOTAL	143,975	148,002	116,220	78.5	148,096	131,096	88.6	88.5
200 PERSONNEL BENEFITS								
200 PERSONNEL BENEFITS	38,888	43,978	33,577	76.4	43,978	47,713	108.5	108.5
300 SUPPLIES								
310 OFFICE & OPERATING SUP	9,821	11,000	12,531	113.9	12,500	10,000	90.9	80.0
320 FUEL CONSUMED	2,935	2,500	2,937	117.5	4,300	4,300	172.0	100.0
340 ITEMS PURCH RESALE OR	8,286	10,000	7,702	77.0	9,000	9,000	90.0	100.0
350 SMALL TOOLS & MIN EQU	706	700	2,076	296.6	1,403	700	100.0	49.9
TOTAL	21,749	24,200	25,246	104.3	27,203	24,000	99.2	88.2
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	3,723	3,000	1,530	51.0	2,500	2,500	83.3	100.0
420 COMMUNICATIONS	1,488	1,821	727	39.9	1,520	1,544	84.8	101.6
430 TRANSPORTATION / TRAINING	6	0	174	0.0	200	200	0.0	100.0
440 ADVERTISING	3,399	3,000	2,620	87.3	3,000	3,000	100.0	100.0
470 PUBLIC UTILITY SERVICES	10,373	11,772	7,722	65.6	11,407	11,663	99.1	102.2
480 REPAIRS AND MAINTENANCE	1,803	12,700	6,756	53.2	6,000	6,000	47.2	100.0
490 MISCELLANEOUS	1,337	1,300	721	55.4	1,300	1,300	100.0	100.0
TOTAL	22,129	33,594	20,249	60.3	25,927	26,207	78.0	101.1
500 INTERGOVERNMENTAL SERVICES								
530 STATE/COUNTY TAXES & ASSESS	3,621	2,600	2,164	83.2	3,600	3,600	138.5	100.0
600 CAPITAL OUTLAYS								
630 IMP OTHER THAN BLDGS	42,125	4,500	0	0.0	0	0	0.0	0.0
900 INTERFUND PAYMENT FOR SVCS								
950 INTERFUND OPT RENT & LEASES	9,066	9,250	6,936	75.0	9,250	8,726	94.3	94.3
990 INTERFUND-ADMIN CHARGE	42,024	42,963	32,221	75.0	42,963	41,339	96.2	96.2
TOTAL	51,090	52,213	39,157	75.0	52,213	50,065	95.9	95.9
TOTAL EXPENDITURES-SRV UNT 225	$323,576	$309,086	$236,614	76.6	$301,017	$282,681	91.5	93.9
340 CHARGES FOR SERVICES	$191,958	$128,115	$119,623	93.4	$137,500	$137,500	107.3	100.0
TOTAL REVENUES - SRV UNT 225	$191,958	$128,115	$119,623	93.4	$137,500	$137,500	107.3	100.0

DEPT 144 CEMETERY

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 641 INS & BONDS								
EXPENSE								
900 INTERFUND PAYMENT FOR SVCS								
960 INTERFUND INSURANCE SVCS	$3,046	$3,808	$3,808	100.0	$3,808	$4,188	110.0	110.0
TOTAL EXPENDITURES - S U 641	$3,046	$3,808	$3,808	100.0	$3,808	$4,188	110.0	110.0
SERVICE UNIT 645 INTERFUND DISTR								
390 OTHER FINANCING SRCS	$135,000	$150,000	$112,500	75.0	$150,000	$135,000	90.0	90.0
TOTAL REVENUES - SRV UNT 645	$135,000	$150,000	$112,500	75.0	$150,000	$135,000	90.0	90.0
SERVICE UNIT 699 GEN REVENUES								
270 EST BEG UNRESVD FUND BAL	$0	$21,595	$0	0.0	$59,461	$57,436	266.0	96.6
340 CHARGES FOR SERVICES	437	0	243	0.0	300	300	0.0	100.0
360 MISCELLANEOUS REVENUES	131	250	278	111.0	0	400	160.0	0.0
390 OTHER FINANCING SRCS	17,527	15,000	6,351	42.3	15,000	15,000	100.0	100.0
TOTAL REVENUES - SRV UNIT 699	$18,095	$36,845	$6,871	18.6	$74,761	$73,136	198.5	97.8

I. Intergovernmental

091 Yakima Valley Regional Library
095 Intergovernmental:
-- Emergency Services
-- Clean Air
-- Council of Governments
-- Yakima County Division of Alcoholism
-- Outside Agencies Requests
-- “CERB” Loan Repayments

City of Yakima

CITYWIDE LOG OF INTERGOVERNMENTAL AND OUTSIDE AGENCIES

The chart below is a summary of all the Intergovernmental and Outside Agency requests in the 2005 budget. Since these agencies are funded from various sources, and thus included within the various sections of this budget, this chart was developed to assist the reader in locating budget information relating to these agencies.

Note: Only budget information related to those agencies listed under the "Intergovernmental Budget Section" in the chart below are included within this section.

Budget Section/ Description	Fund/Dept	2003 Actual	2004 Amended Budget	2005 Preliminary Budget	2005 Policy Issue
City Management:					
Association of Washington Cities	GF/Council	$44,220	$44,244	$45,080	
Yakima Basin Storage Alliance	Water/Irr	0	60,000	0	yes
Fire:					
Yakima 4th of July	GF/Fire	5,000	5,000	5,000	yes
Intergovernmental:					
Yakima Valley Regional Library	GF/Library	1,400,115	1,414,107	1,314,107	
Intergovernmental:					
Yakima Valley Office of Emergency Mgmt	GF/Intergov	39,956	39,729	40,813	yes
Yakima Regional Clean Air	GF/Intergov	11,409	12,564	12,580	yes
Yakima County Development Assoc	GF/Intergov	19,913	19,913	19,913	yes
Yakima County Dept of Alcoholism	GF/Intergov	15,327	15,200	17,180	
Allied Arts Council of Yakima Valley	GF/Intergov	5,333	5,333	0	yes
Greater Yakima Chamber of Commerce	GF/Intergov	5,900	5,900	5,900	yes
Yakima Sunfair Association	GF/Intergov	667	1,000	1,000	yes
Yakima Valley Conference of Governments	GF/Intergov	35,878	38,436	38,532	yes
Debt Service Cerb Ln Mat date-07/01/2016	GF/Intergov	35,601	35,601	35,601	
Public Works:					
Salvation Army	Parks & Rec	7,000	7,000	0	yes
RSVP - (YVCC)	Parks & Rec	3,000	3,000	0	yes
New Request:		$0	$0	$0	

CITY OF YAKIMA
FINANCE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Yakima Valley Regional Library DIRECTOR: Monica Weyhe

DIVISION: Library -- 091

DEFINITION -- The City contracts with the Yakima Valley Regional Library pursuant to an agreement executed in 1962 for library services within the City. The 2005 Yakima Regional Library budget is $1,314,107 – a $100,000 or a 7.0% decrease from the 2004 budget of $1,414,107. To balance the 2005 General Government budget, several budget cuts were implemented for 2005. This reduction is slightly less than that proposed in Tier 1 of the 2004 Contingency Budget Reduction Plan.

The City in 2005 will continue to deduct $900 from the Library contribution to pay the downtown Parking and Business Improvement Area (PBIA) assessment.

It should be noted that the amount budgeted remains less than the amount contemplated by the contract. If the City were paying the Library contribution on the same basis as the County and other contracting communities, the payment would equal 50¢ per $1,000 of the estimated 2003 valuation -- a total funding level of approximately $1.9 million for 2004.

DEPT 091 YAKIMA VALLEY REG LIBRARY

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
SERVICE UNIT 431 LIBRARY SUPPORT								
EXPENSE								
500 INTERGOVERNMENTAL SERVICES								
510 INTERGOVERNMENT PROF SVCS	$1,399,215	$1,413,207	$1,059,905	75.0	$1,413,207	$1,313,207	92.9	92.9
540 INTERFUND TAXES & ASSESS	900	900	900	100.0	900	900	100.0	100.0
TOTAL	1,400,115	1,414,107	1,060,805	75.0	1,414,107	1,314,107	92.9	92.9
TOTAL EXPENDITURES-SRV UNT 431	$1,400,115	$1,414,107	$1,060,805	75.0	$1,414,107	$1,314,107	92.9	92.9

CITY OF YAKIMA
FINANCE DEPARTMENT
2005 PRELIMINARY BUDGET REQUEST SUMMARY

DEPARTMENT: Finance **DIRECTOR: Rita Anson**

DIVISION: Intergovernmental -- 095 **MANAGER: Cindy Epperson**

EXPLANATORY NARRATIVE

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 which 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.)

1. Service Unit 129 -- Emergency Services -- By virtue of RCW 38.52.070 and an agreement dated April 3, 1984, a joint operation is maintained under the title of "Yakima Valley Office of Emergency Management." Funding for this activity is based upon a per capita charge for that portion of the Emergency Services budget that is not reimbursed by the Federal Government through the State agency. The population estimate used to pro-rate the charges among the various cities and Yakima County is based on the latest official population estimates of the State Office of Financial Management.

Account 510 Other Governmental Agencies (Office of Emergency Management) -- The 2005 budget includes $40,813 an assessment of $0.5135 per capita on a population estimate of 79,480. This represents an increase of $1,084 or 2.7% from the 2004 year-end estimate of $39,729. (Refer to the related policy issue.)

2. Service Unit 319 -- Clean Air -- This service unit reflects the allocation to the Yakima Clean Air Authority mandated by RCW 70.94.093.

Account 510 Other Governmental Agencies (Clean Air Authority) -- The proposed 2005 budget of $12,580 is virtually the same as the 2004 year-end estimate. This represents a request of $0.1588 per capita on a population of 79,220. The per capital rate is unchanged from the prior year. (Refer to related policy issue.)

3. Service Unit 322 -- Industrial Development -- This activity provides for a contract with the Yakima County Development Association (YCDA) for economic development services.

Account 400 Other Services (YCDA) -- provides for $19,913 to YCDA for 2005. (Refer to related policy issue.)

4. Service Unit 411 -- Health -- This activity provides for payments to the Yakima County Division of Alcoholism. Payments are based on 2% of City of Yakima receipts of Liquor Excise and Liquor Profits revenue.

Account 500 Intergovernment Services (Yakima County Division of Alcoholism) -- Our estimated 2005 allocation for the Yakima County Division of Alcoholism is $17,180; $280 more than the 2004 year-end estimate of $16,900.

5. Service Unit 611 -- Legislation -- This activity provided funding in 2004 to:

- Allied Arts Council
- Greater Yakima Chamber of Commerce
- Sunfair Association
- Yakima Valley Conference of Governments (COG)
- Repayment of the Community Economic Revitalization Board (CERB) loan

Account 410 Professional Services (Outside Agencies) – For 2005, the contribution for Allied Arts Council was deleted from the budget. $6,900 is budgeted for the following agencies: $5,900 for a service contract with the Greater Yakima Chamber of Commerce; and $1,000 for the Sunfair Association. These 2005 policy issues for these agencies are the same levels as were approved in 2004.

(Refer to the policy issues for further discussion on Outside Agency requests.)

Account 490 Miscellaneous (COG) -- The Yakima Valley Conference of Governments allocation for 2005 is $38,532; $96 or 0.24% greater than the 2004 allocation of $38,436.

	2004	2005	Increase
COG General Assessment *	$30,901	$30,997	$96 or 0.3%
Metropolitan and Regional Planning Organization (MPO/RTPO)	7,535	7,535	0 or 0%
Total	$38,436	$38,532	$96 or 0.24%

* Based on 39¢ per capita against the City of Yakima 2004 population estimate of 79,480. (The same as 2004.). Refer to the policy issue for further discussion.

Account 700 and 800 Debt Service represents $35,602 for principal and interest on the Community Economic Revitalization Board (CERB) loan. This was a 20-year loan incurred in 1997 and is scheduled to be totally repaid in 2016.

DEPT 095 INTERGOVERNMENTAL

	2003 ACTUAL	2004 AMENDED BUDGET	2004 ACTUAL 10/13/04	% EXP / COL	2004 PROJ YR END	2005 PROP BUDGET	% CHG FROM 2 TO 6	% CHG FROM 5 TO 6
EXP SUMMARY BY SERVICE UNIT								
129 ADMINISTRATION	$39,956	$39,729	$39,729	100.0	$39,729	$40,813	102.7	102.7
319 ADMINISTRATION	11,409	11,409	9,712	85.1	12,564	12,580	110.3	100.1
322 INDUSTRIAL DEVELOPMENT	19,913	19,913	19,913	100.0	19,913	19,913	100.0	100.0
411 PHYSICAL HEALTH SUPPORT	15,327	15,200	12,541	82.5	16,900	17,180	113.0	101.7
611 LEGISLATION	82,712	86,270	72,313	83.8	86,270	81,034	93.9	93.9
TOTAL EXPENDITURES	$169,318	$172,521	$154,208	89.4	$175,376	$171,520	99.4	97.8
SERVICE UNIT 129 ADMINISTRATION								
EXPENSE								
500 INTERGOVERNMENTAL SERVICES								
510 INTERGOVERNMENT PROF SVCS	$39,956	$39,729	$39,729	100.0	$39,729	$40,813	102.7	102.7
TOTAL EXPENDITURES - S U 129	$39,956	$39,729	$39,729	100.0	$39,729	$40,813	102.7	102.7
SERVICE UNIT 319 ADMINISTRATION								
EXPENSE								
500 INTERGOVERNMENTAL SERVICES								
510 INTERGOVERNMENT PROF SVCS	$11,409	$11,409	$9,712	85.1	$12,564	$12,580	110.3	100.1
TOTAL EXPENDITURES-SRV UNT 319	$11,409	$11,409	$9,712	85.1	$12,564	$12,580	110.3	100.1
SERVICE UNIT 322 IND DEVELOPMENT								
EXPENSE								
400 OTHER SERVICES AND CHARGES								
4Y0 YAKIMA CNTY DEV ASSN	$19,913	$19,913	$19,913	100.0	$19,913	$19,913	100.0	100.0
TOTAL EXPENDITURES-SRV UNT 322	$19,913	$19,913	$19,913	100.0	$19,913	$19,913	100.0	100.0
SERVICE UNIT 411 PHYSICAL HLTH SUP								
EXPENSE								
500 INTERGOVERNMENTAL SERVICES								
510 INTERGOVERNMENT PROF SVCS	$15,327	$15,200	$12,541	82.5	$16,900	$17,180	113.0	101.7
TOTAL EXPENDITURES-SRV UNT 411	$15,327	$15,200	$12,541	82.5	$16,900	$17,180	113.0	101.7
SERVICE UNIT 611 LEGISLATION								
EXPENSE								
400 OTHER SERVICES AND CHARGES								
410 PROFESSIONAL SERVICES	$11,233	$12,233	$6,000	49.0	$12,233	$6,900	56.4	56.4
490 MISCELLANEOUS	35,878	38,436	30,712	79.9	38,436	38,532	100.2	100.2
TOTAL	47,111	50,669	36,712	72.5	50,669	45,432	89.7	89.7
700 DEBT SERVICE - PRINCIPAL								
780 INTERGOVERNMENTAL LOANS	16,824	17,749	17,749	100.0	17,749	18,726	105.5	105.5
800 DEBT SERVICE - INTEREST								
830 DEBT SVC-EXT LTD INTEREST	18,777	17,852	17,852	100.0	17,852	16,876	94.5	94.5
TOTAL EXPENDITURES-SRV UNT 611	$82,712	$86,270	$72,313	83.8	$86,270	$81,034	93.9	93.9

This page was intentionally left blank

Appendices

J. Budget Reader's Guide

K. Budget Guidelines

L. Glossary

M. Summary of Significant Accounting Policies

N. Pay Ordinance

O. General Statistical Information

BUDGET READER'S GUIDE

OVERVIEW:

The cross reference table below identifies the relationships between the City Fund (including a breakdown of General Fund by related City Departments/Divisions), the classification type (for governmental accounting and budget requirements), the City operating department and the City functional grouping.

Fund/ Dept.	Fund/Department Name	Accounting Fund Type	Operational Department	City Functional Grouping
011	City Council	General	City Mgmt	Gen Govt
012	City Manager	General	City Mgmt	Gen Govt
013	State Auditor	General	Finance & Budget	Gen Govt
014	Records	General	City Mgmt	Gen Govt
015	Financial Services	General	Finance & Budget	Gen Govt
016	Human Resources	General	City Mgmt	Gen Govt
017	Legal	General	City Mgmt	Gen Govt
018	Municipal Court	General	Municipal Court	Gen Govt
019	Purchasing	General	City Mgmt	Gen Govt
020	Hearings Examiner	General	Comm & Econ Dev	Gen Govt
021	Environmental Planning	General	Comm & Econ Dev	Gen Govt
022	Code Administration	General	Comm & Econ Dev	Gen Govt
031	Police	General	Police	Gen Govt
032	Fire	General	Fire	Gen Govt
038	Probation Center	General	Municipal Court	Gen Govt
035	Police Pension	General	Police	Gen Govt
041	Engineering	General	Comm & Econ Dev	Gen Govt
051	City Hall	General	Comm & Econ Dev	Gen Govt
052	Information Systems	General	Finance & Budget	Gen Govt
054	Utility Business Office	General	Finance & Budget	Gen Govt
091	Yakima Valley Regional Library	General	Finance & Budget	Gen Govt
095	Intergovernmental	General	Finance & Budget	Gen Govt
096	SunDome	General	Finance & Budget	Gen Govt
098	District Court	General	Finance & Budget	Gen Govt
099	General Fund Transfers	General	Finance & Budget	Gen Govt
123	Economic Development	Special Revenue	Comm & Econ Dev	Op/Enterprise
124	Neighborhood Development	Special Revenue	Comm & Econ Dev	Op/Enterprise

Fund/ Dept.	Fund/Department Name	Accounting Fund Type	Operational Department	City Functional Grouping
125	Cable TV	Special Revenue	Comm & Econ Dev	Op/Enterprise
131	Parks and Recreation	Special Revenue	Public Works	Gen Govt
140	Commute Trip Reduction Fund	Special Revenue	Comm & Econ Dev	Op/Enterprise
141	Streets	Special Revenue	Public Works	Gen Govt
142	Arterial Street	Special Revenue	Comm & Econ Dev	Capital
143	Transportation Improvement	Special Revenue	Comm & Econ Dev	Capital
144	Cemetery	Special Revenue	Public Works	Op/Enterprise
150	Emergency Services	Special Revenue	Fire	Op/Enterprise
151	Public Safety Communications	Special Revenue	Fire/Police	Op/Enterprise
161	Parking & Business Improvement Area (PBIA)	Special Revenue	Comm & Econ Dev	Op/Enterprise
162	Trolley	Special Revenue	Comm & Econ Dev	Op/Enterprise
163	Front Street Business Improvement	Special Revenue	Comm & Econ Dev	Op/Enterprise
170	Tourist Promotion	Special Revenue	Comm & Econ Dev	Op/Enterprise
171	Capitol Theatre	Special Revenue	Comm & Econ Dev	Op/Enterprise
172	Public Facilities District	Special Revenue	Finance & Budget	Op/Enterprise
173	Tourist Promotion Area	Special Revenue	Comm & Econ Dev	Op/Enterprise
195	Contingency	Special Revenue	Finance & Budget	Reserve
198	Capitol Theatre Reserve	Special Revenue	Finance & Budget	Reserve
221	LID Guaranty	Debt Service	Finance & Budget	Debt Service
271	Housing G.O. Debt	Debt Service	Finance & Budget	Debt Service
272	PFD Convention Center 2002 G.O. Debt	Debt Service	Finance & Budget	Debt Service
282	98 G.O. Street	Debt Service	Finance & Budget	Debt Service
283	94 G.O. Crim Just/I82	Debt Service	Finance & Budget	Debt Service
284	95 G.O. Fire	Debt Service	Finance & Budget	Debt Service
285	97 G.O. Line of Credit	Debt Service	Finance & Budget	Debt Service
287	76/96 G.O. Convention Center	Debt Service	Finance & Budget	Debt Service
289	LID Control Debt Service	Debt Service	Finance & Budget	Debt Service
321	Central Business District Capital	Capital Project	Comm & Econ Dev	Capital
322	Capitol Theatre Construction	Capital Project	Comm & Econ Dev	Capital
331	Parks Capital	Capital Project	Public Works	Capital
332	Fire Capital	Capital Project	Fire	Capital
333	Law & Justice Capital	Capital Project	Police	Capital
342	Public Works Trust Construction	Capital Project	Comm & Econ Dev	Capital
343	REET 2 Capital Fund	Capital Project	Comm & Econ Dev	Capital
345	LID Construction	Capital Project	Comm & Econ Dev	Capital
364	Transit Capital	Enterprise	Public Works	Capital

Fund/ Dept.	Fund/Department Name	Accounting Fund Type	Operational Department	City Functional Grouping
370	Convention Center Capital	Capital Project	Comm & Econ Dev	Capital
392	Cumulative Reserve-Capital	Capital Project	Comm & Econ Dev	Capital
441	Stormwater Operating Fund	Enterprise	Comm & Econ Dev	Op/Enterprise
442	Stormwater Capital Fund	Enterprise	Comm & Econ Dev	Capital
462	Transit	Enterprise	Public Works	Op/Enterprise
471	Refuse	Enterprise	Public Works	Op/Enterprise
472	Wastewater Treat. Plant Cap Reserve	Enterprise	City Management	Capital
473	Sewer Operating	Enterprise	City Management	Op/Enterprise
474	Water Operating	Enterprise	City Management	Op/Enterprise
475	Irrigation Operating	Enterprise	City Management	Op/Enterprise
476	Sewer Construction	Enterprise	City Management	Capital
477	Domestic Water Improvement	Enterprise	City Management	Capital
478	Sewer Facility Project	Enterprise	City Management	Capital
479	Irrigation System Improvement	Enterprise	City Management	Capital
484	91 Water/Sewer Bond	Enterprise	Finance & Budget	Debt Service
485	Apple Tree Redemption	Enterprise	Finance & Budget	Debt Service
486	98 Water Bond	Enterprise	Finance & Budget	Debt Service
487	68 Water/Sewer Bond	Enterprise	Finance & Budget	Debt Service
488	78 Water/Sewer Bond	Enterprise	Finance & Budget	Debt Service
491	2003 Irrigation Revenue Bond Redemption	Enterprise	Finance & Budget	Debt Service
492	2003 Irrigation Revenue Bond Reserve	Enterprise	Finance & Budget	Debt Service
493	2003 Sewer Revenue Bond Redemption	Enterprise	Finance & Budget	Debt Service
494	2003 Sewer Revenue Bond Reserve	Enterprise	Finance & Budget	Debt Service
512	Unemployment Compensation Reserve	Internal Service	City Mgmt	Reserve
513	Employee Health Benefit Reserve	Internal Service	City Mgmt	Reserve
514	Workers Compensation Reserve	Internal Service	City Mgmt	Reserve
515	Risk Management Reserve	Internal Service	Finance & Budget	Reserve
516	Wellness/Employee Assistance Program	Internal Service	City Mgmt.	Reserve
551	Equipment Rental	Internal Service	Public Works	Op/Enterprise
555	Environmental	Internal Service	Public Works	Op/Enterprise
560	Public Works Administration	Internal Service	Public Works	Op/Enterprise
610	Cemetery Trust	Trust	Finance & Budget	Trust
612	Fire Pension	Trust	Fire	Reserve

BUDGET PROCESS

Procedures for Adopting the Annual Operating and Capital Budget

The City Council annually approves the City's operating budget. The operating budget is designed to allocate annually available resources among the City's services and programs and provides for associated financing decisions.

The City's budget procedures are mandated by Washington State Law and Yakima's Charter. At a minimum, the law requires of the following steps:

a. 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.

b. The Council conducts public meetings and a hearing on the proposed budget in November to obtain taxpayer comments.

c. During mid-December, the budget is legally enacted through passage of an ordinance.

The complete budget calendar is included as an attachment to the Preliminary Guidelines memo, enclosed.

Amending the Budget

The total fund approved budget is the legal level of control; this means that there is some flexibility within a fund to over or under spend individual line item budgets, but total expenditures for a fund cannot exceed the total approved budget (appropriation) for that fund.

The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of a fund, or that affect the number of permanently authorized employee positions, salary ranges, or other conditions of employment must be approved by the City Council.

When the City Council determines that it is in the best interest of the City to increase or decrease the approved budget (appropriation) for a particular fund, it may do so by ordinance, if approved by a simple majority plus one, after holding two public hearings.

BUDGET FORMAT

The following is an explanation of the Preliminary budget, by section.

Budget Message Section: begins with a general introduction and overview of the entire budget. The Budget Highlights/Overview Summary follows and includes a narrative discussion of all significant matters on the City's total budget. The fund groupings are on a functional basis acceptable to Yakima policymakers. The functional groupings are General Government, Other Operating/ Enterprise Funds, Capital Funds, Debt Service Funds, Employee Benefit/Operating Reserves, and Trust and Agency Funds. This categorization combines all funds with a similar function without regard to the accounting fund type. It also serves as the basis for monthly and quarterly financial reports to City Council on the financial status of all City funds.

City-Wide Forecast Section: provides an overview of the financial environment in which the City is operating, an overview of the challenges facing the City in the foreseeable future and the strategies the City will employ and the direction the City will take to meet these challenges. This section also provides an overview of each of the significant revenue sources of the City and displays a comparison of last year actual, current year-end estimates and next year projections for each revenue source. Similarly, this section provides an overview and a three year comparison of actual, estimated and projected expenditures of the City.

City-Wide Summaries Section: displays summary information for each fund, including revenues, expenditures, and fund balances. Included in this section are summaries on Permanent Budgeted Positions; Double Budgeting; City Service Charges; and General Fund Resources. This section also includes a different way to view the City's budget, called "A Graphic Portrayal of City Resource Consumption", which graphically displays revenue by broad categories and distributes that revenue to broad functions of the proposed budget.

Budget Detail by Operating Departments Section: is organized into the City's seven operating departments, including: City Management; Municipal Court; Finance and Budget; Community and Economic Development; Police; Fire; and Public Works plus a separate category for Intergovernmental and outside agency budgets. Each departmental section begins with an organizational chart and a summary for the department as a whole. Then each operational Division within the Department is presented; this information includes a narrative description of the basic objective and/or program activity, and a summary of authorized personnel for the division as a whole. In many instances the division activities are broken down further into groupings called "service units"; the City's recognized activity centers. Next, the service units are explained and program "performance statistics" are presented, where applicable. Finally, each division includes a table which summarizes financial information including an expenditure summary by object (type of item purchased) and service unit (program), and a revenue summary by source (basub) and service unit. (It should be noted that General Fund departments

will not have revenue summaries, as the General Fund revenue does not "belong" to a particular department. General Fund revenue is analyzed separately in the Citywide Forecast - Budget Highlights - Section.)

The **Appendices** includes a glossary of commonly used budget terms, a summary of significant accounting policies; the City's Pay Ordinance (and other ordinances, if applicable) and general statistical information, as applicable.

BUDGET PREPARATION AND ADOPTION OBJECTIVES

The budget process plays a significant role in Yakima's legislative policy making. Council members establish the level of services that the City will provide and allocates the funds which will support these services. This Preliminary Budget, as proposed, includes a broad range of service priorities and financial policies for the City. Accordingly, the planning, preparation, and adoption of the City budget will incorporate the legislative fiscal priorities set by the Council in the Strategic Planning process, as well as those priorities established by the Council in making the final policy decisions.

In addressing these legislative priorities, the budget meets the following objectives:

1) Presents a balanced spending plan for operating and capital budgets within existing resources.
2) Maintains municipal service level priorities and programs as determined by the City Council.
3) Considers and implements appropriate options to either increase resources or reduce expenditures where necessary to meet critical needs and to reduce projected budget deficits or operating subsidies.
4) Ensures that departmental budgets are in compliance with the uniform set of guidelines issued by the City Manager.
5) Maintains operating fund cash flow reserve levels, and allocates sufficient funds for non-discretionary fixed and mandated cost increases.
6) Examines the impact of changing local economic conditions and examines opportunities for economic growth which could affect both operating revenues and expenditures.
7) Incorporates in progressive phases, the Six Year Capital Improvement Program for capital facility/infrastructure requirements.
8) Evaluates proposals for increasing productivity and performance to minimize future staff and rate increases and reduce expenses wherever possible.
9) Incorporates critical Council legislative priorities set by the Council through the Strategic Planning process.

Budget and policy issue performance is regularly monitored and periodically reported through monthly, quarterly and as needed reports to the City Manager and City Council.

MEMORANDUM

July 20, 2004

TO: **Department Directors and Division Managers**

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

SUBJECT: 2005 Budget Guidelines

This Budget Guidelines packet has been prepared to assist you in the development of your 2005 budget. The 2005 budget process will be very similar to that of previous years (refer to Section I for an overview of the City's annual budget process)

Included herein you'll find 2005 Budget Development Instructions as follows:

Section I:	Overview of the City's Annual Budget Process
Section II:	General Information
Section III:	Expenditures
Section IV:	Revenues
Section V:	Budget Narratives

Attachment I:	Sample of a Budget Narrative Submittal for Preliminary Budget
Attachment II:	Blank Policy Issue Form
Attachment III:	2005 Preliminary Budget Calendar

Note:

Attachment IV: 2005 City Manager/Finance -- The Policy Issue/Detailed Budget Review Schedule has not yet been set, and will be provided upon completion. Meetings will be scheduled from August 9 through early September. Should you be unavailable for budget meetings during this period, please contact Kathy Miles in Finance, at 249-6840.

The Detailed Budget Worksheets for each division are being distributed along with this packet.

Current Action Items and Time Lines: Following are the tasks that need to be completed in the immediate future and the related time lines. (Information and guidelines related to tasks required at later dates are also included in this document to help you prepare for the overall budget process.)

- **Budget Workshop:** On Thursday, July 22, 2004 from 2:00 p.m. to 3:30 p.m. in the City Hall Council Chambers, a workshop has been scheduled to explain the budget process and to answer any questions you may have regarding the preparation of your 2005 budget. All department directors, division managers, and other employees involved in budget preparation are urged to attend this meeting. This review will include guideline interpretation and overall budget preparation.

- **Tuesday, August 3, 2004:** All **Policy Issues** planned for inclusion in the 2005 budget are due to Finance Department – in draft form.

  Note: In order to meet the August 3rd deadline to Finance, you need to submit your policy issues to Word Processing in sufficient time for your information to be typed/formatted and reviewed. (i.e.: please do not wait until the 29th to send your info to Word Processing!).

- **Tuesday, August 3, 2004:**
  1. Update the 2004 year-end estimates on the budget worksheets, based on your best judgment. Note: if one expenditure area is going over budget, you'll need to adjust downward in another area (within the same department and fund) so that the net year-end expenditures do not exceed the budget. Please reduce year-end salary estimate for any position vacancies.

  2. Update the budget worksheets for your Proposed 2005 Preliminary Budget revenue and expenditures (operating and capital) and submit to Finance Department.

     Note: Submit your budget worksheets to Teresa Borgman in Finance (updated with your year-end estimates and your 2005 budget requests).

You will greatly assist us by ensuring that all of your information is submitted to the Finance Department well before the August 3rd due date, to allow Finance adequate time to process your data before budget hearings begin. If you have any questions – after reading the enclosed information – feel free to contact Cindy Epperson, Financial Services Manager, at #576-6644.

cc: City Council
Glenn Rice, Assistant City Manager

I. OVERVIEW OF THE CITY'S ANNUAL BUDGET PROCESS

There are several steps to the City's annual budget process:

- Step 1: Finance Department distributes Budget Guidelines and a draft "working budget" document to all Department Heads and Division Managers. This working budget is updated by the respective Division Managers and Department Directors and submitted to Finance along with draft Policy Issues, if any.

- Step 2: Department directors meet as a group to review and discuss the 2005 draft Policy Issues.

- Step 3: Administrative Budget Reviews Held: Department budget review meetings are held with the City Manager, Finance department staff and the respective Department Directors and Division Managers. Budget requests are adjusted as needed.

- Step 4: Finance Department, with cooperation from the various Department Directors and staff, update and prepare departmental budget information, as adjusted during the administrative budget review meetings.

- Step 5: The 2005 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, as noted above. The Budget Forecast is typically discussed with Council at the last regular Council meeting in October.

- Step 6: Preparation and Submittal of the 2005 Preliminary Budget to Council: the same format and process as used in the past will be utilized again this year. Each department and division will finalize their preliminary budget request and prepare the related budget narratives for inclusion in the Preliminary Budget document. The Policy Issue document and Preliminary Budget will be submitted to Council early in November.

- Step 7: Council's Budget Review: Department budget review meetings with Council will be held during the November and December timeframe.

- Step 8: Public Budget Hearing: as required by law, will be held on or before the first Monday in December of this year.

- Step 9: 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 10: Council Passes Ordinance approving the 2005 Budget in December.

II. GENERAL INFORMATION

- The initial budget worksheets provided to department heads and division managers are based on the 2004 budget, as adopted, and adjusted for the following items:
  - Salary and Wages have been adjusted to reflect known and/or estimated labor settlements for 2005. Other salary and wages adjustments reflected on your budget worksheets include:
    - Applicable Longevity adjustments
    - Approved Civil Service Reclassifications
    - Merit (step) increases have already been adjusted for current personnel. Please review for accuracy, but do not automatically increase steps for someone not at top step. The staff percentage worksheet should reflect the step as of November 30, 2004.
  - 12% Medical Insurance increases (no change is being proposed in dental rates because it is a capped benefit)
  - -10% Industrial Insurance (Worker's Comp.) decrease. The reserves appear to be adequately rebuilt-- current claims experience warrants a rate deduction.
  - No Change Insurance - Risk Management
  - Utility Increases:
    - 3% Natural Gas
    - 6.5% Electricity
    - Fuel same as year-end estimate, which will be adjusted in the near future.
  - Internal charges (first estimate):
    - 5% City Service charge
    - 3% Plant charge
    - 2% Public Works Administration charges
  - The initial financial base to develop the preliminary 2005 Budget Forecast is actual expenditures, encumbrances and revenues through June 30, 2004. (Includes June payroll.) Therefore your printouts should reflect the first six months of activity for 2004. The actual amounts in the budget are updated each month on approximately the 15th of the month.
  - Policy Issue Proposals:
  - All proposals should be submitted using the appropriate format, (refer to Attachment II), and summarized into 2 typewritten pages. If further explanation beyond the two-page form is necessary, provide additional information in a separate supplemental memorandum.
  - This memorandum and supporting documentation need not be complete in final form until September for inclusion in the Policy Issue Document. However, a draft of the proposal will need to be submitted to Finance by August 3 for City Manager/Department Head review.

III. EXPENDITURES

NOTE: For General Government (General, Parks, Street Funds) divisions, these instructions include summary budget limitations. See Section A and B.1. below.

A) **2005 General Government:** For Preliminary Budget development your 2004 adopted budget has been transferred over and becomes your 2005 budget.

If departments have needs which cannot be met within the above-described limitations, a policy issue must be submitted. The enclosed reports include actual expenditures through June 2004. **Please identify on this report your estimated year-end actual expenditures.** We know it is early in the year, but it is important that these estimates be as accurate as possible.

B) **Personnel -- Wage and Benefit Considerations -- All Funds:**

- **NO ADDITIONAL STAFF (PERMANENT, FULL-TIME, PART-TIME OR TEMPORARY) INCREASES ARE TO BE BUDGETED FOR 2005!**

- **NO REQUESTS FOR NEW OR ADDITIONAL STAFFING IN GENERAL GOVERNMENT FUNDS (PERMANENT, FULL-TIME OR PART-TIME) ABOVE 2004 AUTHORIZED LEVELS WILL BE ACCEPTED (IN POLICY ISSUES OR OTHERWISE).**

- Requests for additional staffing (Permanent, Full-Time or Part-Time) In Non-General Government areas should have a revenue source supporting the additional expense identified before submittal for City Manager approval.

1. 2005 proposed expenditures for Non-General Government positions/ personnel should be prepared as follows:

   -- Finance will provide the budget worksheet printouts which contain the 2005 labor and benefit costs adjustments (refer to Section II, General Information for a list of all adjustments already made to your budget worksheets.)

   -- Note: If personnel cost adjustments produce an increase in department/division total 2005 budget above what revenues can support, expenditure reductions elsewhere must be implemented to balance the 2005 budget.

   -- For 2005, expenditures for existing part-time or temporary staff are to be projected at 2004 actual estimated levels or below.

-- All reclasses already approved by Civil Service should already be included in the 2005 budget. Exclude reclasses requested but not yet approved, at this point in time. However, please inform Finance of any pending reclasses.

Note:

In the 2005 budget column, staffing costs are generated from the staff percentage worksheet, and these system-generated accounts say "Staff." However, the 2004 year-end estimates for staffing need to be analyzed and adjusted to take into account vacancies or other staffing related changes. Additionally, some staffing costs such as Overtime, Retirement Cashouts and Special Pay need to be entered -- they do not come in from the staff percentage worksheet.

2. Expenditures for anticipated employee retirements and cash-outs should be budgeted in Object #140. (Please adjust the 2005 budget to accurately estimate this expense, as it is one that cannot be "rolled.")

3. Expenditures for State Retirement "Excess Compensation" estimate should be budgeted in Object 224. "Excess Compensation," as used in this section, includes any payment that was used in the calculation of the employee's retirement allowance by the State Retirement System, which is in excess of 240 hours of unused annual leave. For planned 2005 retirements, contact the Finance Department for assistance in calculating these costs.

4. 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. 2005 proposed expenditures are to be budgeted no higher than the 2004 estimated actual level.

5. City expenditures for medical and dental insurance should be estimated at the budgeted amount **for 2004** (i.e. disregard vacancies for medical and dental insurance estimates). Initially, the 2005 budget will include a 12% 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.

C) **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 report.

D) **Other Operating Costs --**

1. Travel and training expenditures (Account #430) are to be budgeted and justified on the basis of critical needs.

   - Your 2005 travel budget should be no greater than the costs expected for 2004 year-end estimates or the 2004 budget, whichever is lower.

   - Each division is requested to identify by location and professional affiliation, planned out-of-state travel for 2005.

   - Make sure that this account includes only room, meal, and general subsistence costs. Registration fees are to be budgeted in Account 490.

2. Refer to Section II, General Information for a list of miscellaneous operating expenses that have been increased to determine your 2005 budget request. Any deviation from Budget Guidelines for specific operating requirements of a department or division should be described in the narrative. Some internal charges, such as Equipment Rental M&O are currently budgeted at the 2004 level, while some have been estimated. As Finance develops these charges, they will be entered into the 2005 budget.

3. Equipment operation and replacement charges for all departments are to be budgeted as ongoing expenditures. The Fleet Manager will identify funding requirements for each department. The Equipment Rental and Replacement Fund owns all rolling stock that can be capitalized (i.e. a useful life greater than one year with a cost greater than $5,000) with the exception of Fire and Transit. The procedures relating to the Equipment Rental Fund are set forth in the Municipal Code, Chapter 3.15.

   No additions to fleet (as opposed to equipment replacement) are to be budgeted now. Any addition to fleet requires a transfer of funds from the Operating Fund to Equipment Rental to cover the initial purchase, and must be budgeted in both funds.

Additions to fleet are normally policy issues. Therefore, operating departments should notify the Equipment Rental Manager of potential Policy Issues, which may affect the Equipment Rental budget. If your department expects Equipment Rental to fabricate or provide services not included in the M&O charges, these costs should be budgeted separately. If you have a question regarding whether a cost is included in the M&O charge, contact the Equipment Rental Manager.

4. Other 2005 budget items, except for fixed, mandated, contractual, or uniform cost increases for expenditures not addressed in these guidelines, should not exceed 2004 year-end estimates, or 2004 amended budget, whichever is lower.

E) Capital Outlay:

Capital outlays for 2005 are limited to no greater than the 2004 estimated actual amount. Requests should include sufficient justification for Council consideration as indicated in the budget submission format.

Contact the Purchasing Division for assistance in developing estimates for major purchases. Finance is proposing an adjustment to the capitalization criteria, raising the threshold from $2,500 to $5,000 per item. Therefore purchases below $5,000.00 per individual item are **not** considered capital outlay, and would likely be included in the budget as "small tools and minor equipment."

F) Non-General Government Divisions:

All funds had the 2004 adopted budget carried forward into 2005. Other operating divisions should follow the same guidelines as General Government, as detailed above. We would expect the capital funds would need to be adjusted for new projects. For capital projects budgeted in 2004, please provide an estimate of costs expected to be completed by the end of 2004 -- the balance of the project should be rebudgeted in 2005.

IV. REVENUES

The 2004 budgeted revenues were also programmatically carried forward to your 2005 budget.

A) Rate Adjustments

Departments considering increases in utility rates or fares should prepare a separate policy issue supporting the rate adjustments.

B) 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.

C) Fees:

If possible, all current fee-for-service programs should be budgeted on a 100% self-supporting basis. If raises in fees are necessary to maintain this standard, include a comparison of existing fees and costs together with proposed increases and an estimate of revenues generated to offset anticipated expenditures. These changes should be presented in a Policy Issue.

D) 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

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.

A draft of your final 2004 budget narrative will be issued by Finance later in the budget development process. This narrative draft should then be used to assist in the development of your 2005 narrative. These narrative drafts will be issued as soon as the numbers are "frozen" for – The Preliminary Budget, around the end of September/first of October. Narratives should then be written to reflect the budget estimates, year-end estimates and assumptions made by departments based on the Budget Forecast printouts.

Functional Organizational Chart

In addition to the budget narrative described above, each department is to provide a current organizational chart, including statements outlining organizational responsibility.

- The same organizational chart used in the 2004 budget will be distributed to Department Heads as a draft.

- Your updated chart should reflect your **organization as it currently exists in 2004.** 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 narrative as "Permanent Budgeted Positions." If changes were made in 2004, the personnel listing in the "2004 amended budget" column should be revised to reflect those changes. (Fire Department, please note)

Attachment I

CITY OF YAKIMA
(DEPARTMENT) 2005 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 2003,
- Budgeted level (as amended) for 2004, and
- Proposed budget level for 2005.

This information is essential to the 2005 Preliminary Budget process. The number of temporary employees each year should be denoted by separate footnote listing immediately below the permanent authorized listing. (The "2004 Amended Budget" authorization should equal the staffing level identified on the functional organizational chart submitted for inclusion in the Preliminary Budget.)

Authorized personnel should be listed in the following format:

Example --

AUTHORIZED PERSONNEL		2003 Actual	2004 Amended Budget	2005 Proposed Budget
11222	Director of Services	1.00	1.00	1.00
1234	Assistant Services Operator	.00	.00	1.00 (a)
4567	Department Assistant	1.00	2.00	2.00
	Total Personnel	2.00	3.00	4.00

(a) Explain changes by summarizing budgeted policy issue or other basis for the change; i.e. "See proposed budgeted policy issue to add an Assistant Services Operator."

PERFORMANCE STATISTICS -- List performance statistics only where applicable. We would encourage divisions to consider presenting data that would be meaningful as a chart or graph. For example, Water and Wastewater summarize their budgets by service unit and produce a pie chart, while Transit charts monthly ridership.

EXPLANATORY NARRATIVE

Begin the "Explanatory Narrative" section with any general narrative discussion which would affect numerous account lines in your budget.

A statement similar to the following is recommended:

Example --

> **"All service units' salary and benefit accounts in this division are impacted by the _____ wage settlement and an estimate for the management pay and compensation adjustment (PACA).**

This statement could likewise be modified and used for any other accounts such as benefits, insurance, or any accounts impacted uniformly throughout a department or division's budgets. Note: Finance will draft a statement regarding systematic personnel benefit changes.

To complete your "Explanatory Narrative" section for each division, referenced by service unit title and number, describe the following:

1. **Address Your Program Changes/Policy Issues:** Explain any administrative changes in programs and operations proposed or planned for 2005. **This should include a brief explanation of all budgeted policy issues and the accounts affected.**

2. **Address Substantial Increases/Decreases in Spending for 2005:** Briefly identify, explain and justify all increases or decreases in each summary line item of proposed expenditures for 2005 which result in a change of 3% and $1,000, plus or minus, from the 2004 estimated year-end expenditure levels. Also, if a significant difference occurs between the 2004 budget and the estimated year-end, this relationship should be narratively documented. This narrative should directly correlate to expenditure levels reported on the summary budget printouts included with your expenditure/revenue projection worksheets. (This excludes increases planned for utilities and other commodity items specified in the Budget Guidelines. Also excluded are increases or decreases which represent policy issues requiring Council action -- see separate section below.) Please use the following example as a guideline for your narrative. In the 2005 budget, the intent is to continue to "right-size" the general narrative descriptions. This is the basic narrative for all accounts.

Example --

Account # and Name -- This line item for 2005 reflects an increase/decrease of $_____ from the 2004 year-end estimate of $_____ to $_____. This is a _____% increase/decrease. The increase/decrease is $_____ or _____% from the 2004 budget of $_____. The increase/decrease is the result of _____."

For most accounts this narrative is all that is necessary to describe increases or decreases. Extensive narrative repetition is to be limited. If, for example, all service units are impacted by a labor settlement, management increase or adjustment, or lack thereof, **a one-time general statement at the beginning of the division's "Explanatory Narrative" should be used to describe those overall impacts**. (See the "Example" first discussed in the "Explanatory Narrative" section.)
It is also helpful to give a short explanation of what is included in the account-- i.e. "This account provides for printing of the City's budget documents and financial statements; registrations for training seminars; and dues and subscriptions to keep current on accounting/finance issues."

3. **Talk About What's Special or Exceptional in Your Division(s) for 2005:** Identify and describe special or exceptional work programs to be undertaken in 2005; approximate cost, if applicable, and estimated time to complete.

4. **Explain Notable "Up's" or "Down's" in Revenue Estimates:** Identify and explain any variances in 2005 revenue estimates, if applicable to your operation, which change plus or minus 3% from 2003 estimated actual levels.

CAPITAL OUTLAY REQUESTS

Please submit Budget Year 2005 capital outlay requests in the format shown below. Make sure that all capital outlays are listed by service unit and type (equipment vs. building, etc.). **Also remember that capital outlays must exceed $5,000 per individual item and compare total proposed capital outlay to three year average**.

Example --

Service Unit 341

Account 640 Machinery and Equipment

Item	Cost	Funding Source	Justification
Trailer for Backhoes	$10,500	Operating Funds	New: This purchase will reduce wear and tear on backhoes caused by roading vehicles from the shops to job sites and back, thus prolonging vehicle life. It will also often reduce the travel time required.
Total	$10,500		

Attachment II

MAJOR POLICY ISSUES/SUPPLEMENTAL BUDGET REQUESTS

In order of priority prepare a separate, short summary for each departmental/ division policy issue as follows, using the attached format. Again this year, all policy issues **should not exceed one typewritten page, front and back**.

If you have a policy issue to submit please contact Jillian Perry in Word Processing (e-mail address: jperry, phone # 249-6806) – she can e-mail a prior year policy issue submitted by your Division, which would already be in the proper format. Then you can update the document for this year's policy issue and return it electronically to Jillian. Please try to have these **submitted** to Word Processing by **July 30**, for summarization and compilation for City Manager/Department Head review. If further supplemental information is required to explain, document, or expand on the rationale for policy change, you should prepare a separate memorandum. Your supplemental information may be prepared in your division and submitted as an attachment to the main policy issue finalized in Word Processing.

Policy Issue Format --

1. **Proposal:** *State the proposal/issue to be considered and policy objectives: i.e. proposed reorganization, staff increases or decreases, increase in fees, charges for services, new projects, major increases or decreases in service levels, etc.*

2. *Describe and justify the proposed policy issue in accordance with the following criteria:*
   - **a. Fiscal impact --** *cost reductions or increases.*
   - **b. Proposed Funding Source --** *if applicable; identify increases or decreases in revenues.*
   - **c. Public impact**.
   - **d. Personnel impact**.
   - **e. Required changes in City regulations or policies**.
   - **f. Legal constraints, if applicable**.
   - **g. Viable Alternatives --** *Consideration of several viable alternatives to meet policy objectives.*

3. **Conclusion and/or staff recommendation.**

REPEAT ABOVE FORMAT FOR EACH DIVISION

Attachment III

2005 BUDGET PROCESS CALENDAR

(as of 7/20/04)

Action Steps	2005 Budget Schedule	R.C.W. Date
Preliminary Budget Guidelines, request for estimates of revenues and expenditures/policy issues	July 16	Sept. 7
Finance Department issues budget worksheet printouts (showing 6 months of activity). Printouts will be updated throughout process.	July 16	--
Finance Department Budget Development Workshop	July 22	--
2005 draft policy issues submitted to Word Processing for typing	July 16-30	--
2005 draft policy issues due to Finance	Aug. 3	--
CM/Finance/Department Policy Issue Review Meeting	Aug. 9 (Tentative)	--
Departments submit: (a) Worksheet printouts of preliminary revenue/expenditure estimates (2004 year-end and estimated 2005)	Aug. 3	Sept. 21
(b) Pre-Revenue Review 2005 Status - Finance/CM	Aug. 9	
(c) CM/Finance review General Govt. revenue projections	Aug. 9	Oct. 31
Finance assists departments with development prior to CM/department review meetings	Ongoing	--
CM/Finance/Dept. review of Year-end forecasts and 2005 Budget	Aug. – Sept.	--
(d) 2005 budget narrative -- development	Sept. 28 – Oct. 15	--
Finance & CM prepare 2005 Budget Forecast	Sept. – Oct. 18	--
Budget Forecast on Council Agenda	Oct. 19	November 1
Departments submit detail budget narratives to Finance	Oct. 8	--
Prepare Preliminary Budget Document	Oct. – Nov.	None
Preliminary Budget and Policy Issue Documents printed and available to City Council/public	November 2	6 weeks prior to January 1
City Clerk publishes notice of Budget Hearings	1st 2 weeks in November	1st 2 weeks in November
Council sets Property Tax Levy (Holds hearing on revenues)	Nov. 2	November 15
Department Budget Reviews, with Council:(1) a) Utility/Enterprise Funds b) General Government Funds	Nov. 9, 16 & 23, & 30	--
Council holds Public Hearing (mandatory)	Nov. 16	On or before December 1
Council holds Budget Wrap-Up meeting to finalize Budget Decisions	Dec. 7	--
2005 Budget adopted (2)	Dec. 21	December 31

(1) Only if required -- Council may chose to review the Policy Issue document, have limited Detailed Budget reviews, and hold the Budget 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 2004 calendar year, December 21, 2004.

This page was intentionally left blank

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;

And,

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 its assets, liabilities, and equities as of a specified date.

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) --
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 IMPROVEMENT PROGRAM -- 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 $2,500 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 -- 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. It accounts for all of the financial resources of the City except those required to be accounted for in a separate fund.

GENERAL GOVERNMENT -- This designation refers to General, Parks, and Street Funds. These funds are supported in part by property tax, sales tax, and utility tax.

GENERAL LONG-TERM DEBT -- Long-term debt expected to be repaid from governmental funds. This includes special assessment debt for which the government is obligated in some manner.

GENERAL OBLIGATION BONDS -- When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (G.O.) bonds. Unlimited Tax General Obligation bonds (UTGO) are voted by the people and property taxes are irrevocably pledged to service the debt. Limited Tax General Obligation Bonds (LTGO) are authorized by Council action only. Typically, specific taxes are pledged for debt service, with any shortfall being made up by property taxes.

GENERALLY ACCEPTED ACCOUNTING 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 businesses.

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 data 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 issuance.

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.

NONEXPENDABLE TRUST FUNDS -- Nonexpendable trust funds earn revenue on behalf of the parties for which the trust was established, but the principal of the trust must remain intact.

OBJECT OF EXPENDITURE -- Expenditure classifications based upon the types or categories of goods and services purchased. Broad categories include: Salaries and Wages; Personnel Benefits; Supplies; Contracted Services (utilities, maintenance, travel); Intergovernmental/Interfund Services; Capital Outlays; and Debt Service (interest and principal).

OPERATING TRANSFERS -- A transfer (payment) between funds which purpose is to support the normal level of operations in the recipient fund.

PENSION TRUST FUNDS -- Pension trust funds are used to account for the operations of trust established for employee retirement benefits.

PERFORMANCE INDICATORS --- Specific quantitative measures of work performed within an activity on 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; and
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.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the City conform to generally accepted accounting principles as they apply to governmental units. The following is a summary of the more significant policies:

Basis of Presentation -- Fund Accounting

The accounts of the City are organized on the basis of funds; each of which is considered a separate accounting entity. The City uses governmental, proprietary and fiduciary funds. The City's resources are allocated to and accounted for in individual funds depending on what they are to be spent for and how they are controlled.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The annual appropriated budgets are adopted on the modified accrual basis of accounting.

The modified accrual basis differs from the accrual basis in the following ways:

1. Purchases of capital assets are considered expenditures.
2. Redemption of long-term debt is considered an expenditure when due.
3. Revenues are recognized only when they become both measurable and available to finance expenditures of the current period. Revenues that are measurable but not available are recorded as receivable and offset by deferred revenues.
4. Inventories and prepaid items are reported as expenditures when purchased.
5. Interest on long-term debt is not accrued but is recorded as an expenditure when due.
6. Accumulated unpaid vacation and sick pay are considered expenditures when paid.

For governmental fund types, there are no differences between the budgetary basis and generally accepted accounting principles. Proprietary, nonexpendable 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 project 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 reappropriates the outstanding encumbrances in the subsequent year.

CITY OF YAKIMA

PAY ORDINANCE
In effect as of November 2004

GENERAL AND PUBLIC SAFETY MANAGEMENT,
UNION EXEMPT SUPERVISORS AND CONFIDENTIAL CLASSES

Pay Code	Class Code	Class Title			A	B	C	D	E
960	1110	City Manager	MO	1/1/03	7888.25	8285.17	8699.43	9134.49	9590.35
			HR	1/1/03	45.51	47.80	50.19	52.70	55.33
			MO	7/1/03	7940.25	8340.64	8758.36	9195.16	9654.48
			HR	7/1/03	45.81	48.12	50.53	53.05	55.70
			MO	1/1/04	8186.38	8598.90	9028.76	9479.42	9952.61
			HR	1/1/04	47.23	49.61	52.09	54.69	57.42
			MO	7/1/04	8208.91	8623.17	9054.76	9505.42	9980.34
			HR	7/1/04	47.36	49.75	52.24	54.84	57.58
961		*No Allocated Classification*	MO	1/1/03	7513.86	7888.25	8285.17	8699.43	9134.49
			HR	1/1/03	43.35	45.51	47.80	50.19	52.70
			MO	7/1/03	7564.12	7940.25	8340.64	8758.36	9195.16
			HR	7/1/03	43.64	45.81	48.12	50.53	53.05
			MO	1/1/04	7798.12	8186.38	8598.90	9028.76	9479.42
			HR	1/1/04	44.99	47.23	49.61	52.09	54.69
			MO	7/1/04	7820.65	8208.91	8623.17	9054.76	9505.42
			HR	7/1/04	45.12	47.36	49.75	52.24	54.84
962	1130	Assistant City Manager	MO	1/1/03	7153.33	7513.86	7888.25	8285.17	8699.43
			HR	1/1/03	41.27	43.35	45.51	47.80	50.19
			MO	7/1/03	7201.86	7564.12	7940.25	8340.64	8758.36
			HR	7/1/03	41.55	43.64	45.81	48.12	50.53
			MO	1/1/04	7423.72	7798.12	8186.38	8598.90	9028.76
			HR	1/1/04	42.83	44.99	47.23	49.61	52.09
			MO	7/1/04	7444.52	7820.65	8208.91	8623.17	9054.76
			HR	7/1/04	42.95	45.12	47.36	49.75	52.24

Pay Code	Class Code	Class Title			A	B	C	D	E
963	1190	Police Chief	MO	1/1/03	6817.07	7153.33	7513.86	7888.25	8285.17
			HR	1/1/03	39.33	41.27	43.35	45.51	47.80
			MO	7/1/03	6862.13	7201.86	7564.12	7940.25	8340.64
			HR	7/1/03	39.59	41.55	43.64	45.81	48.12
			MO	1/1/04	7073.60	7423.72	7798.12	8186.38	8598.90
			HR	1/1/04	40.81	42.83	44.99	47.23	49.61
			MO	7/1/04	7092.66	7444.52	7820.65	8208.91	8623.17
			HR	7/1/04	40.92	42.95	45.12	47.36	49.75
964	1120	City Attorney	MO	1/1/03	6492.94	6817.07	7153.33	7513.86	7888.25
	1140	Director of Finance and	HR	1/1/03	37.46	39.33	41.27	43.35	45.51
		Budget	MO	7/1/03	6536.27	6862.13	7201.86	7564.12	7940.25
	1150	Director of Community &	HR	7/1/03	37.71	39.59	41.55	43.64	45.81
		Economic Development	MO	1/1/04	6739.07	7073.60	7423.72	7798.12	8186.38
	1160	Director of Public Works	HR	1/1/04	38.88	40.81	42.83	44.99	47.23
	1180	Fire Chief	MO	7/1/04	6758.14	7092.66	7444.52	7820.65	8208.91
	1411	Municipal Court Judge	HR	7/1/04	38.99	40.92	42.95	45.12	47.36
965	1321	Senior Assistant City	MO	1/1/03	6184.41	6492.94	6817.07	7153.33	7513.86
		Attorney II	HR	1/1/03	35.68	37.46	39.33	41.27	43.35
			MO	7/1/03	6226.01	6536.27	6862.13	7201.86	7564.12
			HR	7/1/03	35.92	37.71	39.59	41.55	43.64
			MO	1/1/04	6418.41	6739.07	7073.60	7423.72	7798.12
			HR	1/1/04	37.03	38.88	40.81	42.83	44.99
			MO	7/1/04	6435.74	6758.14	7092.66	7444.52	7820.65
			HR	7/1/04	37.13	38.99	40.92	42.95	45.12
966	1271	City Engineer	MO	1/1/03	5889.75	6184.41	6492.94	6817.07	7153.33
	6127	Police Captain	HR	1/1/03	33.98	35.68	37.46	39.33	41.27
	6380	Deputy Fire Chief	MO	7/1/03	5929.62	6226.01	6536.27	6862.13	7201.86
			HR	7/1/03	34.21	35.92	37.71	39.59	41.55
			MO	1/1/04	6113.35	6418.41	6739.07	7073.60	7423.72
			HR	1/1/04	35.27	37.03	38.88	40.81	42.83
			MO	7/1/04	6130.68	6435.74	6758.14	7092.66	7444.52
			HR	7/1/04	35.37	37.13	38.99	40.92	42.95
967		*No Allocated Classification*	MO	1/1/03	5605.49	5889.75	6184.41	6492.94	6817.07
			HR	1/1/03	32.34	33.98	35.68	37.46	39.33
			MO	7/1/03	5643.62	5929.62	6226.01	6536.27	6862.13
			HR	7/1/03	32.56	34.21	35.92	37.71	39.59
			MO	1/1/04	5818.69	6113.35	6418.41	6739.07	7073.60
			HR	1/1/04	33.57	35.27	37.03	38.88	40.81
			MO	7/1/04	5834.29	6130.68	6435.74	6758.14	7092.66
			HR	7/1/04	33.66	35.37	37.13	38.99	40.92

Pay Code	Class Code	Class Title			A	B	C	D	E
968	1233	Information Systems Manager	MO	1/1/03	5340.30	5605.49	5889.75	6184.41	6492.94
			HR	1/1/03	30.81	32.34	33.98	35.68	37.46
	1241	Financial Services Manager	MO	7/1/03	5376.70	5643.62	5929.62	6226.01	6536.27
			HR	7/1/03	31.02	32.56	34.21	35.92	37.71
	1252	Code Administration & Planning Manager	MO	1/1/04	5543.09	5818.69	6113.35	6418.41	6739.07
			HR	1/1/04	31.98	33.57	35.27	37.03	38.88
	1272	Wastewater Manager	MO	7/1/04	5558.69	5834.29	6130.68	6435.74	6758.14
	1322	Senior Assistant City Attorney I	HR	7/1/04	32.07	33.66	35.37	37.13	38.99
	6126	Police Lieutenant							
	6328	Battalion Chief (Day)							
969	6327	Battalion Chief Shift	MO	1/1/03	5339.39	5606.58	5884.90	6183.27	6490.54
			HR	1/1/03	23.98	25.18	26.43	27.77	29.15
			MO	7/1/03	5375.01	5644.43	5924.98	6225.57	6535.07
			HR	7/1/03	24.14	25.35	26.61	27.96	29.35
			MO	1/1/04	5542.01	5818.11	6107.56	6417.06	6737.69
			HR	1/1/04	24.89	26.13	27.43	28.82	30.26
			MO	7/1/04	5557.59	5833.69	6125.38	6434.87	6755.50
			HR	7/1/04	24.96	26.20	27.51	28.90	30.34
970	1231	Human Resources Mgr	MO	1/1/03	5087.24	5340.30	5605.49	5889.75	6184.41
	1255	Community Relations Manager	HR	1/1/03	29.35	30.81	32.34	33.98	35.68
			MO	7/1/03	5121.90	5376.70	5643.62	5929.62	6226.01
	1261	Street and Traffic Operations Manager	HR	7/1/03	29.55	31.02	32.56	34.21	35.92
			MO	1/1/04	5279.63	5543.09	5818.69	6113.35	6418.41
	1267	Park and Recreation Manager	HR	1/1/04	30.46	31.98	33.57	35.27	37.03
			MO	7/1/04	5295.23	5558.69	5834.29	6130.68	6435.74
	1273	Water and Irrigation Manager	HR	7/1/04	30.55	32.07	33.66	35.37	37.13
971	1253	Neighborhood Dev Services Manager	MO	1/1/03	4842.84	5087.24	5340.30	5605.49	5889.75
			HR	1/1/03	27.94	29.35	30.81	32.34	33.98
	1254	Planning Manager	MO	7/1/03	4875.77	5121.90	5376.70	5643.62	5929.62
	1262	Transit Manager	HR	7/1/03	28.13	29.55	31.02	32.56	34.21
	1274	Public Safety Communications Mgr	MO	1/1/04	5026.57	5279.63	5543.09	5818.69	6113.35
			HR	1/1/04	29.00	30.46	31.98	33.57	35.27
	1323	Assistant City Attorney II	MO	7/1/04	5040.44	5295.23	5558.69	5834.29	6130.68
	11102	Utility Engineer	HR	7/1/04	29.08	30.55	32.07	33.66	35.37
	15101	Assistant Wastewater Manager							

Pay Code	Class Code	Class Title			A	B	C	D	E
972	1242	Utility Services Manager	MO	1/1/03	4612.31	4842.84	5087.24	5340.30	5605.49
	1263	Fleet Manager	HR	1/1/03	26.61	27.94	29.35	30.81	32.34
	1266	Refuse and Recycling	MO	7/1/03	4643.51	4875.77	5121.90	5376.70	5643.62
		Manager	HR	7/1/03	26.79	28.13	29.55	31.02	32.56
	10101	Deputy Human Resource	MO	1/1/04	4787.37	5026.57	5279.63	5543.09	5818.69
		Manager	HR	1/1/04	27.62	29.00	30.46	31.98	33.57
	10303	Financial Services Officer	MO	7/1/04	4801.24	5040.44	5295.23	5558.69	5834.29
	10304	Treasury Services Officer	HR	7/1/04	27.70	29.08	30.55	32.07	33.66
	11104	Senior Engineer							
	11105	Water/Irrigation Engineer							
	11202	Senior Project Planner (Transit)							
	11901	Supervising Senior Analyst							
	13101	Parks Operations Supervisor							
973	1232	Purchasing Manager	MO	1/1/03	4390.45	4612.31	4842.84	5087.24	5340.30
	1234	City Clerk	HR	1/1/03	25.33	26.61	27.94	29.35	30.81
	1324	Assistant City Attorney I	MO	7/1/03	4419.92	4643.51	4875.77	5121.90	5376.70
	1421	Court Services Manager	HR	7/1/03	25.50	26.79	28.13	29.55	31.02
	11101	Construction Supervisor	MO	1/1/04	4556.85	4787.37	5026.57	5279.63	5543.09
	11103	Supervising Traffic	HR	1/1/04	26.29	27.62	29.00	30.46	31.98
		Engineer	MO	7/1/04	4568.98	4801.24	5040.44	5295.23	5558.69
	11106	Surface Water Engineer	HR	7/1/04	26.36	27.70	29.08	30.55	32.07
	11201	Supervising Planner							
	11251	Supervising Code Inspector							
	11410	Neighborhood Development Operations Services Supervisor							
	13302	Street Maintenance Supervisor							
	15102	Wastewater Treatment Plant Process Control Supervisor							
974	10201	Senior Analyst (Exempt)	MO	1/1/03	4182.45	4390.45	4612.31	4842.84	5087.24
	11301	Traffic Operations	HR	1/1/03	24.13	25.33	26.61	27.94	29.35
		Supervisor	MO	7/1/03	4210.19	4419.92	4643.51	4875.77	5121.90
	12201	Industrial Maintenance	HR	7/1/03	24.29	25.50	26.79	28.13	29.55
		Supervisor	MO	1/1/04	4340.18	4556.85	4787.37	5026.57	5279.63
	13102	Parks Superintendent	HR	1/1/04	25.04	26.29	27.62	29.00	30.46
	15201	Water Treatment Plant	MO	7/1/04	4352.32	4568.98	4801.24	5040.44	5295.23
		Supervisor	HR	7/1/04	25.11	26.36	27.70	29.08	30.55

Pay Code	Class Code	Class Title			A	B	C	D	E
975	1431	Probation Services Manager	MO	1/1/03	3984.86	4182.45	4390.45	4612.31	4842.84
			HR	1/1/03	22.99	24.13	25.33	26.61	27.94
	10102	Chief Examiner	MO	7/1/03	4010.86	4210.19	4419.92	4643.51	4875.77
	10301	Payroll Officer	HR	7/1/03	23.14	24.29	25.50	26.79	28.13
	10302	Accountant	MO	1/1/04	4135.65	4340.18	4556.85	4787.37	5026.57
	11502	Aquatics Program Supervisor	HR	1/1/04	23.86	25.04	26.29	27.62	29.00
			MO	7/1/04	4147.79	4352.32	4568.98	4801.24	5040.44
	12103	Equipment Supervisor	HR	7/1/04	23.93	25.11	26.36	27.70	29.08
	13201	Sewer Maintenance Supervisor							
	13301	Street Supervisor							
	13501	Water Distribution Supervisor							
	13701	Traffic Sign Supervisor							
	14201	Transit Operations Supervisor							
	15104	Environmental Analyst							
	15301	Lab Coordinator							
	17101	Public Safety Communications Supervisor							
976	11503	Recreation Supervisor	MO	1/1/03	3790.73	3984.86	4182.45	4390.45	4612.31
	13401	Irrigation Supervisor	HR	1/1/03	21.87	22.99	24.13	25.33	26.61
	15103	WWTP Chief Operator	MO	7/1/03	3816.73	4010.86	4210.19	4419.92	4643.51
			HR	7/1/03	22.02	23.14	24.29	25.50	26.79
			MO	1/1/04	3934.59	4135.65	4340.18	4556.85	4787.37
			HR	1/1/04	22.70	23.86	25.04	26.29	27.62
			MO	7/1/04	3944.99	4147.79	4352.32	4568.98	4801.24
			HR	7/1/04	22.76	23.93	25.11	26.36	27.70
977	12101	Equipment Maintenance Supervisor	MO	1/1/03	3613.93	3790.73	3984.86	4182.45	4390.45
			HR	1/1/03	20.85	21.87	22.99	24.13	25.33
			MO	7/1/03	3638.20	3816.73	4010.86	4210.19	4419.92
			HR	7/1/03	20.99	22.02	23.14	24.29	25.50
			MO	1/1/04	3750.86	3934.59	4135.65	4340.18	4556.85
			HR	1/1/04	21.64	22.70	23.86	25.04	26.29
			MO	7/1/04	3761.26	3944.99	4147.79	4352.32	4568.98
			HR	7/1/04	21.70	22.76	23.93	25.11	26.36
978	1432	Probation Officer	MO	1/1/03	3438.87	3613.93	3790.73	3984.86	4182.45
	11401	Senior Program Sup	HR	1/1/03	19.84	20.85	21.87	22.99	24.13
	11602	Code Inspections Office Supervisor	MO	7/1/03	3461.40	3638.20	3816.73	4010.86	4210.19
			HR	7/1/03	19.97	20.99	22.02	23.14	24.29
	11710	Police Services Supervisor	MO	1/1/04	3568.86	3750.86	3934.59	4135.65	4340.18
	11720	Corrections Sergeant	HR	1/1/04	20.59	21.64	22.70	23.86	25.04
	13103	Cemetery Supervisor	MO	7/1/04	3579.26	3761.26	3944.99	4147.79	4352.32
	13601	Building Superintendent	HR	7/1/04	20.65	21.70	22.76	23.93	25.11
	14301	Utility Service Supervisor							

Pay Code	Class Code	Class Title			A	B	C	D	E
979	1311	Executive Secretary	MO	1/1/03	3279.40	3438.87	3613.93	3790.73	3984.86
	1331	Administrative Assist to	HR	1/1/03	18.92	19.84	20.85	21.87	22.99
		the City Manager	MO	7/1/03	3301.94	3461.40	3638.20	3816.73	4010.86
	11604	Parks and Recreation	HR	7/1/03	19.05	19.97	20.99	22.02	23.14
		Administrative Associate	MO	1/1/04	3404.20	3568.86	3750.86	3934.59	4135.65
	12102	Mechanic II	HR	1/1/04	19.64	20.59	21.64	22.70	23.86
	14101	Solid Waste Supervisor	MO	7/1/04	3412.87	3579.26	3761.26	3944.99	4147.79
			HR	7/1/04	19.69	20.65	21.70	22.76	23.93
980	1423	Certified Court Interpreter	MO	1/1/03	3123.41	3279.40	3438.87	3613.93	3790.73
	1430	Deputy Court Services	HR	1/1/03	18.02	18.92	19.84	20.85	21.87
		Manager	MO	7/1/03	3144.21	3301.94	3461.40	3638.20	3816.73
	1434	Case Specialist	HR	7/1/03	18.14	19.05	19.97	20.99	22.02
	10506	Executive Assistant	MO	1/1/04	3241.27	3404.20	3568.86	3750.86	3934.59
	10510	Legal Assistant III	HR	1/1/04	18.70	19.64	20.59	21.64	22.70
	10601	Engineering Contracts	MO	7/1/04	3249.94	3412.87	3579.26	3761.26	3944.99
		Specialist	HR	7/1/04	18.75	19.69	20.65	21.70	22.76
	11501	Recreation Program Supervisor							
	11601	Community & Economic Development Office Administrator							
	11701	Administrative Assistant to Police Chief							
	16101	Administrative Assistant to Fire Chief							
981	10103	Human Resources	MO	1/1/03	2972.61	3123.41	3279.40	3438.87	3613.93
		Specialist	HR	1/1/03	17.15	18.02	18.92	19.84	20.85
	10305	Financial Services	MO	7/1/03	2991.68	3144.21	3301.94	3461.40	3638.20
		Technician - Payroll	HR	7/1/03	17.26	18.14	19.05	19.97	20.99
	10502	Deputy City Clerk	MO	1/1/04	3083.54	3241.27	3404.20	3568.86	3750.86
			HR	1/1/04	17.79	18.70	19.64	20.59	21.64
			MO	7/1/04	3092.21	3249.94	3412.87	3579.26	3761.26
			HR	7/1/04	17.84	18.75	19.69	20.65	21.70
982	10520	Utility and Finance	MO	1/1/03	2833.95	2972.61	3123.41	3279.40	3438.87
		Assistant	HR	1/1/03	16.35	17.15	18.02	18.92	19.84
	10602	Engineering Office	MO	7/1/03	2853.01	2991.68	3144.21	3301.94	3461.40
		Assistant	HR	7/1/03	16.46	17.26	18.14	19.05	19.97
			MO	1/1/04	2941.41	3083.54	3241.27	3404.20	3568.86
			HR	1/1/04	16.97	17.79	18.70	19.64	20.59
			MO	7/1/04	2950.08	3092.21	3249.94	3412.87	3579.26
			HR	7/1/04	17.02	17.84	18.75	19.69	20.65

Pay Code	Class Code	Class Title			A	B	C	D	E
983	10507	Administrative Secretary	MO	1/1/03	2695.28	2833.95	2972.61	3123.41	3279.40
	10511	Legal Assistant II	HR	1/1/03	15.55	16.35	17.15	18.02	18.92
	11603	Public Works Office	MO	7/1/03	2712.61	2853.01	2991.68	3144.21	3301.94
		Assistant	HR	7/1/03	15.65	16.46	17.26	18.14	19.05
			MO	1/1/04	2795.81	2941.41	3083.54	3241.27	3404.20
			HR	1/1/04	16.13	16.97	17.79	18.70	19.64
			MO	7/1/04	2804.48	2950.08	3092.21	3249.94	3412.87
			HR	7/1/04	16.18	17.02	17.84	18.75	19.69
984	10104	Human Resources	MO	1/1/03	2568.75	2695.28	2833.95	2972.61	3123.41
		Assistant	HR	1/1/03	14.82	15.55	16.35	17.15	18.02
	10512	Legal Assistant I	MO	7/1/03	2586.08	2712.61	2853.01	2991.68	3144.21
			HR	7/1/03	14.92	15.65	16.46	17.26	18.14
			MO	1/1/04	2665.82	2795.81	2941.41	3083.54	3241.27
			HR	1/1/04	15.38	16.13	16.97	17.79	18.70
			MO	7/1/04	2672.75	2804.48	2950.08	3092.21	3249.94
			HR	7/1/04	15.42	16.18	17.02	17.84	18.75
985		*No Allocated Classification*	MO	1/1/03	2447.42	2568.75	2695.28	2833.95	2972.61
			HR	1/1/03	14.12	14.82	15.55	16.35	17.15
			MO	7/1/03	2463.02	2586.08	2712.61	2853.01	2991.68
			HR	7/1/03	14.21	14.92	15.65	16.46	17.26
			MO	1/1/04	2539.28	2665.82	2795.81	2941.41	3083.54
			HR	1/1/04	14.65	15.38	16.13	16.97	17.79
			MO	7/1/04	2546.22	2672.75	2804.48	2950.08	3092.21
			HR	7/1/04	14.69	15.42	16.18	17.02	17.84
986		*No Allocated Classification*	MO	1/1/03	2329.56	2447.42	2568.75	2695.28	2833.95
			HR	1/1/03	13.44	14.12	14.82	15.55	16.35
			MO	7/1/03	2345.15	2463.02	2586.08	2712.61	2853.01
			HR	7/1/03	13.53	14.21	14.92	15.65	16.46
			MO	1/1/04	2417.95	2539.28	2665.82	2795.81	2941.41
			HR	1/1/04	13.95	14.65	15.38	16.13	16.97
			MO	7/1/04	2424.89	2546.22	2672.75	2804.48	2950.08
			HR	7/1/04	13.99	14.69	15.42	16.18	17.02
987	1422	Municipal Court Clerk	MO	1/1/03	2222.09	2329.56	2447.42	2568.75	2695.28
	1433	Probation Services Clerk	HR	1/1/03	12.82	13.44	14.12	14.82	15.55
	18101	Communications Division	MO	7/1/03	2237.69	2345.15	2463.02	2586.08	2712.61
		Office Assistant	HR	7/1/03	12.91	13.53	14.21	14.92	15.65
			MO	1/1/04	2307.02	2417.95	2539.28	2665.82	2795.81
			HR	1/1/04	13.31	13.95	14.65	15.38	16.13
			MO	7/1/04	2313.96	2424.89	2546.22	2672.75	2804.48
			HR	7/1/04	13.35	13.99	14.69	15.42	16.18″

CIVIL SERVICE CLASSES

Pay Code	Class Code	Class Title			A	B	C	D	E
1.0		*No Allocated Classification*	MO	1/1/03	1492.37	1563.44	1629.30	1703.83	1776.63
			HR	1/1/03	8.61	9.02	9.40	9.83	10.25
			MO	1/1/04	1514.90	1587.70	1653.57	1729.83	1802.63
			HR	1/1/04	8.74	9.16	9.54	9.98	10.40
1.5		*No Allocated Classification*	MO	1/1/03	1530.50	1594.64	1669.17	1736.77	1813.03
			HR	1/1/03	8.83	9.20	9.63	10.02	10.46
			MO	1/1/04	1553.04	1618.90	1693.43	1762.77	1840.76
			HR	1/1/04	8.96	9.34	9.77	10.17	10.62
2.0	8610	Labor Helper	MO	1/1/03	1563.44	1629.30	1703.83	1776.63	1849.43
	5268	Lifeguard/Instructor	HR	1/1/03	9.02	9.40	9.83	10.25	10.67
			MO	1/1/04	1587.70	1653.57	1729.83	1802.63	1877.16
			HR	1/1/04	9.16	9.54	9.98	10.40	10.83
2.5		*No Allocated Classification*	MO	1/1/03	1594.64	1669.17	1736.77	1813.03	1891.03
			HR	1/1/03	9.20	9.63	10.02	10.46	10.91
			MO	1/1/04	1618.90	1693.43	1762.77	1840.76	1918.76
			HR	1/1/04	9.34	9.77	10.17	10.62	11.07
3.0		*No Allocated Classification*	MO	1/1/03	1629.30	1703.83	1776.63	1849.43	1939.56
			HR	1/1/03	9.40	9.83	10.25	10.67	11.19
			MO	1/1/04	1653.57	1729.83	1802.63	1877.16	1969.03
			HR	1/1/04	9.54	9.98	10.40	10.83	11.36
3.5		*No Allocated Classification*	MO	1/1/03	1669.17	1736.77	1813.03	1891.03	1981.16
			HR	1/1/03	9.63	10.02	10.46	10.91	11.43
			MO	1/1/04	1693.43	1762.77	1840.76	1918.76	2010.63
			HR	1/1/04	9.77	10.17	10.62	11.07	11.60
4.0		*No Allocated Classification*	MO	1/1/03	1703.83	1776.63	1849.43	1939.56	2022.76
			HR	1/1/03	9.83	10.25	10.67	11.19	11.67
			MO	1/1/04	1729.83	1802.63	1877.16	1969.03	2053.96
			HR	1/1/04	9.98	10.40	10.83	11.36	11.85
4.5	8511	Custodian	MO	1/1/03	1736.77	1813.03	1891.03	1981.16	2071.29
			HR	1/1/03	10.02	10.46	10.91	11.43	11.95
			MO	1/1/04	1762.77	1840.76	1918.76	2010.63	2102.49
			HR	1/1/04	10.17	10.62	11.07	11.60	12.13
5.0	6260	Police Cadet	MO	1/1/03	1776.63	1849.43	1939.56	2022.76	2119.83
			HR	1/1/03	10.25	10.67	11.19	11.67	12.23
			MO	1/1/04	1802.63	1877.16	1969.03	2053.96	2151.03
			HR	1/1/04	10.40	10.83	11.36	11.85	12.41

Pay Code	Class Code	Class Title			A	B	C	D	E
5.5	7511	Data Entry Operator I	MO	1/1/03	1813.03	1891.03	1981.16	2071.29	2163.16
	7121	Department Assistant I	HR	1/1/03	10.46	10.91	11.43	11.95	12.48
	5201	Golf Starter	MO	1/1/04	1840.76	1918.76	2010.63	2102.49	2196.09
	6251	Police Department Assistant I	HR	1/1/04	10.62	11.07	11.60	12.13	12.67
6.0		*No Allocated Classification*	MO	1/1/03	1849.43	1939.56	2022.76	2119.83	2218.62
			HR	1/1/03	10.67	11.19	11.67	12.23	12.80
			MO	1/1/04	1877.16	1969.03	2053.96	2151.03	2251.56
			HR	1/1/04	10.83	11.36	11.85	12.41	12.99
6.5	2315	Cashier	MO	1/1/03	1891.03	1981.16	2071.29	2163.16	2263.69
	7122	Department Assistant II	HR	1/1/03	10.91	11.43	11.95	12.48	13.06
	8820	Park Caretaker	MO	1/1/04	1918.76	2010.63	2102.49	2196.09	2298.36
	5234	Recreation Leader	HR	1/1/04	11.07	11.60	12.13	12.67	13.26
	7110	Senior Center Clerk							
7.0	5267	Aquatic Leader	MO	1/1/03	1939.56	2022.76	2119.83	2218.62	2312.22
	7512	Data Entry Operator II	HR	1/1/03	11.19	11.67	12.23	12.80	13.34
			MO	1/1/04	1969.03	2053.96	2151.03	2251.56	2346.89
			HR	1/1/04	11.36	11.85	12.41	12.99	13.54
7.5		*No Allocated Classification*	MO	1/1/03	1981.16	2071.29	2163.16	2263.69	2362.49
			HR	1/1/03	11.43	11.95	12.48	13.06	13.63
			MO	1/1/04	2010.63	2102.49	2196.09	2298.36	2397.15
			HR	1/1/04	11.60	12.13	12.67	13.26	13.83
8.0	7131	Word Processing Typist	MO	1/1/03	2022.76	2119.83	2218.62	2312.22	2414.49
			HR	1/1/03	11.67	12.23	12.80	13.34	13.93
			MO	1/1/04	2053.96	2151.03	2251.56	2346.89	2450.89
			HR	1/1/04	11.85	12.41	12.99	13.54	14.14
8.5	8541	Building Maintenance Specialist	MO	1/1/03	2071.29	2163.16	2263.69	2362.49	2483.82
			HR	1/1/03	11.95	12.48	13.06	13.63	14.33
	7123	Department Assistant III	MO	1/1/04	2102.49	2196.09	2298.36	2397.15	2520.22
	5202	Golf Course Attendant	HR	1/1/04	12.13	12.67	13.26	13.83	14.54
	8301	Wastewater Facility Support Worker							
	6243	Police Department Assistant III*							

** Retained for Police Pension Purposes*

Pay Code	Class Code	Class Title			A	B	C	D	E
9.0	2106	Computer Operations Assistant	MO	1/1/03	2119.83	2218.62	2312.22	2414.49	2539.28
			HR	1/1/03	12.23	12.80	13.34	13.93	14.65
	8810	Park Laborer	MO	1/1/04	2151.03	2251.56	2346.89	2450.89	2577.42
	8819	Parks Maint Worker	HR	1/1/04	12.41	12.99	13.54	14.14	14.87
	2115	Publications and Graphics Specialist							
	8710	Street Laborer							
9.5	2253	Community Program Assistant	MO	1/1/03	2163.16	2263.69	2362.49	2483.82	2584.35
			HR	1/1/03	12.48	13.06	13.63	14.33	14.91
	4111	Engineering Aid	MO	1/1/04	2196.09	2298.36	2397.15	2520.22	2622.48
	8821	Park Specialist I	HR	1/1/04	12.67	13.26	13.83	14.54	15.13
	6611	Lead Parking Enforcement Officer							
	4611	Traffic Aid							
10.0	6252	Police Services Specialist I	MO	1/1/03	2218.62	2312.22	2414.49	2539.28	2638.08
	8204	Vehicle Maintenance Attendant	HR	1/1/03	12.80	13.34	13.93	14.65	15.22
			MO	1/1/04	2251.56	2346.89	2450.89	2577.42	2677.95
			HR	1/1/04	12.99	13.54	14.14	14.87	15.45
10.5	6511	Animal Control Officer (Lead)	MO	1/1/03	2263.69	2362.49	2483.82	2584.35	2707.41
			HR	1/1/03	13.06	13.63	14.33	14.91	15.62
	5266	Aquatic Specialist	MO	1/1/04	2298.36	2397.15	2520.22	2622.48	2747.28
	2232	Central Storekeeper	HR	1/1/04	13.26	13.83	14.54	15.13	15.85
	2105	Computer Operator/Programmer							
	7124	Department Assistant IV							
	8421	Equipment Operator I							
	5121	Housing Rehabilitation Assistant							
	8320	Laboratory Assistant							
	8822	Park Specialist II							
	3310	Planning Specialist							
	5235	Recreation Activities Specialist							
	7111	Senior Center Assistant							
	8731	Sewer Maintenance Specialist I							
	8721	Street Cleaning Specialist I							
	8631	Utility Worker							
	8311	Wastewater Treatment Plant Operator I							
	8331	Water Treatment Plant Operator I							

Pay Code	Class Code	Class Title			A	B	C	D	E
11.0	2254	Municipal Producer	MO	1/1/03	2312.22	2414.49	2539.28	2638.08	2768.08
	4211	Traffic Signal Aide	HR	1/1/03	13.34	13.93	14.65	15.22	15.97
			MO	1/1/04	2346.89	2450.89	2577.42	2677.95	2809.68
			HR	1/1/04	13.54	14.14	14.87	15.45	16.21
11.5	2107	Computer Operations Technician	MO	1/1/03	2362.49	2483.82	2584.35	2707.41	2837.41
			HR	1/1/03	13.63	14.33	14.91	15.62	16.37
	8542	Facility Maintenance Specialist	MO	1/1/04	2397.15	2520.22	2622.48	2747.28	2880.74
			HR	1/1/04	13.83	14.54	15.13	15.85	16.62
	8621	Monument Setter							
	5154	Neighborhood Development Assistant							
	7611	Print Shop Operator							
12.0	6212	Assistant Evidence Technician	MO	1/1/03	2414.49	2539.28	2638.08	2768.08	2894.61
			HR	1/1/03	13.93	14.65	15.22	15.97	16.70
	4410	Code Inspection Trainee	MO	1/1/04	2450.89	2577.42	2677.95	2809.68	2937.94
	8422	Equipment Operator II	HR	1/1/04	14.14	14.87	15.45	16.21	16.95
	8671	Irrigation Specialist I							
	7315	Utility Service Representative							
	7151	Water/Irrigation Division Administrative Specialist							
12.5	2312	Accounting Technician	MO	1/1/03	2483.82	2584.35	2707.41	2837.41	2962.21
	2230	Assistant Buyer	HR	1/1/03	14.33	14.91	15.62	16.37	17.09
	5254	Athletic Coordinator	MO	1/1/04	2520.22	2622.48	2747.28	2880.74	3007.28
	8830	Cemetery Specialist	HR	1/1/04	14.54	15.13	15.85	16.62	17.35
	2316	Financial Services Specialist							
	8818	Parks Maintenance Specialist							
	7141	Pension/Records Clerk							
	8823	Park Specialist III							
	8840	Pool Maintenance Specialist							
	5255	Recreation Coordinator							
	8641	Solid Waste Maintenance Worker							
	8722	Street Cleaning Specialist II							
	8332	Water Treatment Plant Operator II							

Pay Code	Class Code	Class Title			A	B	C	D	E
13.0	4121	Engineering Technician I (Design)	MO	1/1/03	2539.28	2638.08	2768.08	2894.61	3022.88
			HR	1/1/03	14.65	15.22	15.97	16.70	17.44
	4122	Engineering Technician I (Records)	MO	1/1/04	2577.42	2677.95	2809.68	2937.94	3067.94
			HR	1/1/04	14.87	15.45	16.21	16.95	17.70
	4131	Engineering Technician I (Survey)							
	8111	Park Supervisor I							
	6610	Parking Enforcement Officer							
	4441	Permit Technician							
	4621	Traffic Technician I							
13.5	2252	Community Programming Coordinator	MO	1/1/03	2584.35	2707.41	2837.41	2962.21	3100.87
			HR	1/1/03	14.91	15.62	16.37	17.09	17.89
	2101	Computer Programmer	MO	1/1/04	2622.48	2747.28	2880.74	3007.28	3147.67
	8651	Concrete Specialist I	HR	1/1/04	15.13	15.85	16.62	17.35	18.16
	8672	Irrigation Specialist II							
	8741	Waterworks Specialist I							
	8743	Waterworks Specialist III							
14.0	8831	Cemetery Maintenance Technician	MO	1/1/03	2638.08	2768.08	2894.61	3022.88	3165.01
			HR	1/1/03	15.22	15.97	16.70	17.44	18.26
	8423	Equipment Operator III	MO	1/1/04	2677.95	2809.68	2937.94	3067.94	3211.80
	8221	Machinist	HR	1/1/04	15.45	16.21	16.95	17.70	18.53
	5122	Neighborhood Development Rehabilitation Specialist I							
	6242	Police Records Supervisor *							
	6253	Police Services Specialist II							
	4221	Signal Technician I							
14.5	8203	Fleet Maintenance Technician	MO	1/1/03	2707.41	2837.41	2962.21	3100.87	3236.07
			HR	1/1/03	15.62	16.37	17.09	17.89	18.67
	5130	Home Remodeling Technician	MO	1/1/04	2747.28	2880.74	3007.28	3147.67	3284.60
			HR	1/1/04	15.85	16.62	17.35	18.16	18.95
	8302	Industrial Waste Operator							
	5152	Neighborhood Development Accounting Specialist							
	8711	Street Maintenance Specialist							
	8750	Utilities Locator							
	7311	Water Service Specialist							

** Retained for Police Pension Purposes*

Pay Code	Class Code	Class Title			A	B	C	D	E
15.0	6510	Animal Control Officer	MO	1/1/03	2768.08	2894.61	3022.88	3165.01	3312.34
	4419	Code Compliance Officer	HR	1/1/03	15.97	16.70	17.44	18.26	19.11
	2310	Grant Coordinator	MO	1/1/04	2809.68	2937.94	3067.94	3211.80	3362.60
	5151	Housing Loan Specialist	HR	1/1/04	16.21	16.95	17.70	18.53	19.40
	8242	Preventative Maintenance Technician							
	2262	Safety and Training Officer							
	8732	Sewer Maintenance Specialist II							
	8663	Traffic Sign Specialist							
	8312	Wastewater Treatment Plant Operator II							
	8742	Waterworks Specialist II							
15.5	8213	Automotive Storekeeper	MO	1/1/03	2837.41	2962.21	3100.87	3236.07	3393.80
	8321	Laboratory Technician	HR	1/1/03	16.37	17.09	17.89	18.67	19.58
	6221	Corrections Officer	MO	1/1/04	2880.74	3007.28	3147.67	3284.60	3444.07
	8817	Parks Maintenance Technician	HR	1/1/04	16.62	17.35	18.16	18.95	19.87
	8205	Police Fleet Specialist							
	8322	Pretreatment Technician							
	8433	Solid Waste Crew Leader							
	8681	Storekeeper							
	5256	Recreation Activities Coordinator							
16.0	6235	Corrections Administrative Specialist	MO	1/1/03	2894.61	3022.88	3165.01	3312.34	3463.13
			HR	1/1/03	16.70	17.44	18.26	19.11	19.98
	4115	Engineering Utility Specialist	MO	1/1/04	2937.94	3067.94	3211.80	3362.60	3515.13
			HR	1/1/04	16.95	17.70	18.53	19.40	20.28
	4310	Plans Examiner I (Residential)							
	6241	Police Information Specialist							
	4222	Signal Technician II							
	8251	Waterworks Device Technician							
	8745	Waterworks Drafting/Service Representative							

Pay Code	Class Code	Class Title			A	B	C	D	E
16.5	8841	Aquatic Maintenance Technician	MO	1/1/03	2962.21	3100.87	3236.07	3393.80	3555.00
			HR	1/1/03	17.09	17.89	18.67	19.58	20.51
	3311	Assistant Planner	MO	1/1/04	3007.28	3147.67	3284.60	3444.07	3608.73
	2231	Buyer	HR	1/1/04	17.35	18.16	18.95	19.87	20.82
	4125	Engineering Technician II							
	2102	GIS Technician							
	8825	Golf Course Maintenance Specialist							
	5271	Parks and Recreation Administrative Specialist							
	2103	Programmer Analyst							
	8664	Senior Traffic Sign Specialist							
	4622	Traffic Technician II							
	8751	Utilities Locator/Safety Coordinator							
17.0	4141	Construction Inspector	MO	1/1/03	3022.88	3165.01	3312.34	3463.13	3629.53
	4133	Engineering Tech III	HR	1/1/03	17.44	18.26	19.11	19.98	20.94
		(Survey)	MO	1/1/04	3067.94	3211.80	3362.60	3515.13	3683.26
	4134	Engineering Tech III	HR	1/1/04	17.70	18.53	19.40	20.28	21.25
		(Design)							
	4135	Engineering Technician III (Development)							
	6211	Evidence Technician							
	8241	Industrial Maintenance Mechanic							
	8673	Irrigation Crew leader							
	8211	Mechanic I							
	4128	Right of Way Agent							
	8733	Sewer Maintenance Crew Leader							
	8701	Street Inspector							
	8313	Wastewater Treatment Plant Operator III							
	8744	Water Distribution Crew leader							
17.5	8755	Construction Quality Control Technician	MO	1/1/03	3100.87	3236.07	3393.80	3555.00	3714.46
			HR	1/1/03	17.89	18.67	19.58	20.51	21.43
	8323	Pretreatment Crew Ldr	MO	1/1/04	3147.67	3284.60	3444.07	3608.73	3769.93
	8713	Street Maintenance Crew Leader	HR	1/1/04	18.16	18.95	19.87	20.82	21.75
	8335	Water Quality Specialist							
	8333	Water Treatment Plant Chief Operator							

Pay Code	Class Code	Class Title			A	B	C	D	E
18.0	2251	Cable Television Coordinator	MO	1/1/03	3165.01	3312.34	3463.13	3629.53	3799.39
			HR	1/1/03	18.26	19.11	19.98	20.94	21.92
	5123	Neighborhood Development Rehabilitation Specialist II	MO	1/1/04	3211.80	3362.60	3515.13	3683.26	3856.59
			HR	1/1/04	18.53	19.40	20.28	21.25	22.25
	6210	Senior Evidence Technician							
18.5	4240	Instrument Technician	MO	1/1/03	3236.07	3393.80	3555.00	3714.46	3898.19
			HR	1/1/03	18.67	19.58	20.51	21.43	22.49
			MO	1/1/04	3284.60	3444.07	3608.73	3769.93	3957.12
			HR	1/1/04	18.95	19.87	20.82	21.75	22.83
19.0	3321	Associate Planner	MO	1/1/03	3312.34	3463.13	3629.53	3799.39	3979.66
	3320	Community Dev Spec	HR	1/1/03	19.11	19.98	20.94	21.92	22.96
	3112	Engineering Associate	MO	1/1/04	3362.60	3515.13	3683.26	3856.59	4038.59
	5124	Housing Rehabilitation Specialist III	HR	1/1/04	19.40	20.28	21.25	22.25	23.30
	8326	Laboratory Chemist							
	4632	Traffic Associate							
	2104	Senior Analyst							
19.5	4421	Code Inspector	MO	1/1/03	3393.80	3555.00	3714.46	3898.19	4071.52
	2108	Computer Client Services Technician	HR	1/1/03	19.58	20.51	21.43	22.49	23.49
			MO	1/1/04	3444.07	3608.73	3769.93	3957.12	4132.19
	4420	Fire Code Inspector	HR	1/1/04	19.87	20.82	21.75	22.83	23.84
20.0	2314	Budget Analyst	MO	1/1/03	3463.13	3629.53	3799.39	3979.66	4163.39
	3323	Economic and Community Affairs Specialist	HR	1/1/03	19.98	20.94	21.92	22.96	24.02
			MO	1/1/04	3515.13	3683.26	3856.59	4038.59	4225.79
			HR	1/1/04	20.28	21.25	22.25	23.30	24.38
	3322	Senior Planner							
	4315	Plans Examiner II (Commercial)							
20.5	2109	Applications Developer	MO	1/1/03	3555.00	3714.46	3898.19	4071.52	4265.65
	4223	Signal Technician III	HR	1/1/03	20.51	21.43	22.49	23.49	24.61
			MO	1/1/04	3608.73	3769.93	3957.12	4132.19	4329.78
			HR	1/1/04	20.82	21.75	22.83	23.84	24.98
21.0	3130	Development Engineer	MO	1/1/03	3629.53	3799.39	3979.66	4163.39	4357.52
			HR	1/1/03	20.94	21.92	22.96	24.02	25.14
			MO	1/1/04	3683.26	3856.59	4038.59	4225.79	4423.38
			HR	1/1/04	21.25	22.25	23.30	24.38	25.52
21.5	2114	Senior Applications Developer	MO	1/1/03	3714.46	3891.26	4068.06	4265.65	4454.58
			HR	1/1/03	21.43	22.45	23.47	24.61	25.70
	2113	Senior Client Services Technician	MO	1/1/04	3769.93	3950.19	4128.72	4329.78	4522.18
			HR	1/1/04	21.75	22.79	23.82	24.98	26.09

Pay Code	Class Code	Class Title			A	B	C	D	E
22.0		*No Allocated Classification*	MO	1/1/03	3799.39	3979.66	4163.39	4357.52	4565.51
			HR	1/1/03	21.92	22.96	24.02	25.14	26.34
			MO	1/1/04	3856.59	4038.59	4225.79	4423.38	4634.84
			HR	1/1/04	22.25	23.30	24.38	25.52	26.74
22.5	3115	Project Engineer	MO	1/1/03	3891.26	4068.06	4265.65	4454.58	4666.04
			HR	1/1/03	22.45	23.47	24.61	25.70	26.92
			MO	1/1/04	3950.19	4128.72	4329.78	4522.18	4735.38
			HR	1/1/04	22.79	23.82	24.98	26.09	27.32
23.0	2110	Database Administrator	MO	1/1/03	3979.66	4163.39	4357.52	4565.51	4768.31
			HR	1/1/03	22.96	24.02	25.14	26.34	27.51
			MO	1/1/04	4038.59	4225.79	4423.38	4634.84	4839.37
			HR	1/1/04	23.30	24.38	25.52	26.74	27.92
23.5		*No Allocated Classification*	MO	1/1/03	4068.06	4265.65	4454.58	4666.04	4870.57
			HR	1/1/03	23.47	24.61	25.70	26.92	28.10
			MO	1/1/04	4128.72	4329.78	4522.18	4735.38	4943.37
			HR	1/1/04	23.82	24.98	26.09	27.32	28.52
24.0	2111	Lead Applications System Designer	MO	1/1/03	4163.39	4357.52	4565.51	4768.31	5005.77
			HR	1/1/03	24.02	25.14	26.34	27.51	28.88
			MO	1/1/04	4225.79	4423.38	4634.84	4839.37	5080.30
			HR	1/1/04	24.38	25.52	26.74	27.92	29.31
24.5		*No Allocated Classification*	MO	1/1/03	4265.65	4454.58	4666.04	4870.57	5114.97
			HR	1/1/03	24.61	25.70	26.92	28.10	29.51
			MO	1/1/04	4329.78	4522.18	4735.38	4943.37	5191.23
			HR	1/1/04	24.98	26.09	27.32	28.52	29.95
25.0	2112	Network Services Eng	MO	1/1/03	4357.52	4565.51	4768.31	5005.77	5255.37
			HR	1/1/03	25.14	26.34	27.51	28.88	30.32
			MO	1/1/04	4423.38	4634.84	4839.37	5080.30	5333.36
			HR	1/1/04	25.52	26.74	27.92	29.31	30.77
25.5		*No Allocated Classification*	MO	1/1/03	4454.58	4666.04	4870.57	5114.97	5369.76
			HR	1/1/03	25.70	26.92	28.10	29.51	30.98
			MO	1/1/04	4522.18	4735.38	4943.37	5191.23	5449.50
			HR	1/1/04	26.09	27.32	28.52	29.95	31.44
26.0		*No Allocated Classification*	MO	1/1/03	4565.51	4768.31	5005.77	5255.37	5518.83
			HR	1/1/03	26.34	27.51	28.88	30.32	31.84
			MO	1/1/04	4634.84	4839.37	5080.30	5333.36	5602.03
			HR	1/1/04	26.74	27.92	29.31	30.77	32.32
26.5		*No Allocated Classification*	MO	1/1/03	4666.04	4870.57	5114.97	5369.76	5636.69
			HR	1/1/03	26.92	28.10	29.51	30.98	32.52
			MO	1/1/04	4735.38	4943.37	5191.23	5449.50	5721.62
			HR	1/1/04	27.32	28.52	29.95	31.44	33.01

Pay Code	Class Code	Class Title			A	B	C	D	E
27.0		No Allocated Classification	MO	1/1/03	4768.31	5005.77	5255.37	5518.83	5792.69
			HR	1/1/03	27.51	28.88	30.32	31.84	33.42
			MO	1/1/04	4839.37	5080.30	5333.36	5602.03	5879.35
			HR	1/1/04	27.92	29.31	30.77	32.32	33.92
27.5		*No Allocated Classification*	MO	1/1/03	4870.57	5114.97	5369.76	5636.69	5917.49
			HR	1/1/03	28.10	29.51	30.98	32.52	34.14
			MO	1/1/04	4943.37	5191.23	5449.50	5721.62	6005.88
			HR	1/1/04	28.52	29.95	31.44	33.01	34.65
28.0		*No Allocated Classification*	MO	1/1/03	5005.77	5255.37	5518.83	5792.69	6089.08
			HR	1/1/03	28.88	30.32	31.84	33.42	35.13
			MO	1/1/04	5080.30	5333.36	5602.03	5879.35	6180.95
			HR	1/1/04	29.31	30.77	32.32	33.92	35.66
28.5		*No Allocated Classification*	MO	1/1/03	5114.97	5369.76	5636.69	5917.49	6213.88
			HR	1/1/03	29.51	30.98	32.52	34.14	35.85
			MO	1/1/04	5191.23	5449.50	5721.62	6005.88	6307.48
			HR	1/1/04	29.95	31.44	33.01	34.65	36.39
29.0		*No Allocated Classification*	MO	1/1/03	5255.37	5518.83	5792.69	6089.08	6394.14
			HR	1/1/03	30.32	31.84	33.42	35.13	36.89
			MO	1/1/04	5333.36	5602.03	5879.35	6180.95	6489.48
			HR	1/1/04	30.77	32.32	33.92	35.66	37.44
29.5		*No Allocated Classification*	MO	1/1/03	5317.76	5558.69	5803.09	6068.28	6340.41
			HR	1/1/03	30.68	32.07	33.48	35.01	36.58
			MO	1/1/04	5397.50	5641.89	5889.75	6160.15	6435.74
			HR	1/1/04	31.14	32.55	33.98	35.54	37.13″

TRANSIT CIVIL SERVICE CLASSES

Pay Code	Class Code	Class Title			A	B	C	D	E
650	23101	Transit Service Worker	MO	1/1/03	2182.22	2277.56	2386.75	2490.75	2617.28
			HR	1/1/03	12.59	13.14	13.77	14.37	15.10
			MO	1/1/04	2225.56	2322.62	2435.29	2541.02	2669.28
			HR	1/1/04	12.84	13.40	14.05	14.66	15.40
655	22101	Transit Operator	MO	1/1/03	2386.75	2490.75	2617.28	2724.75	2853.01
			HR	1/1/03	13.77	14.37	15.10	15.72	16.46
			MO	1/1/04	2435.29	2541.02	2669.28	2778.48	2910.21
			HR	1/1/04	14.05	14.66	15.40	16.03	16.79
660	22102	Transit Dispatcher	MO	1/1/03	2490.75	2617.28	2724.75	2853.01	2986.48
			HR	1/1/03	14.37	15.10	15.72	16.46	17.23
			MO	1/1/04	2541.02	2669.28	2778.48	2910.21	3045.41
			HR	1/1/04	14.66	15.40	16.03	16.79	17.57
665	21101	Transit Route Supervisor	MO	1/1/03	2781.95	2917.14	3047.14	3187.54	3334.87
			HR	1/1/03	16.05	16.83	17.58	18.39	19.24
			MO	1/1/04	2837.41	2976.08	3107.81	3251.67	3400.73
			HR	1/1/04	16.37	17.17	17.93	18.76	19.62
670		*No Allocated Classification*	MO	1/1/03	3125.14	3267.27	3409.40	3577.53	3743.93
			HR	1/1/03	18.03	18.85	19.67	20.64	21.60
			MO	1/1/04	3187.54	3333.14	3477.00	3648.60	3818.46
			HR	1/1/04	18.39	19.23	20.06	21.05	22.03
675	20102	Transit Project Planner	MO	1/1/03	3544.60	3712.73	3887.79	4071.52	4260.45
	20101	Marketing and	HR	1/1/03	20.45	21.42	22.43	23.49	24.58
		Program Administrator	MO	1/1/04	3615.66	3787.26	3965.79	4152.99	4345.38
			HR	1/1/04	20.86	21.85	22.88	23.96	25.07″

POLICE CIVIL SERVICE CLASSES

Pay Code	Class Code	Class Title			A	B	C	D	E
450	6124	Police Sergeant	MO	7/1/03				5049.10	5298.70
			HR	7/1/03				29.13	30.57
			MO	1/1/04				5175.63	5430.43
			HR	1/1/04				29.86	31.33
			MO	7/1/04				5253.63	5511.89
			HR	7/1/04				30.31	31.80
			MO	1/1/05				5359.36	5622.83
			HR	1/1/05				30.92	32.44
			MO	7/1/05				5426.96	5693.89
			HR	7/1/05				31.31	32.85
400	6121	Police Officer	MO	7/1/03	3433.67	3709.26	3917.26	4085.39	4652.18
	6122	Police Officer (Lateral)	HR	7/1/03	19.81	21.40	22.60	23.57	26.84
			MO	1/1/04	3520.33	3802.86	4016.06	4187.65	4768.31
			HR	1/1/04	20.31	21.94	23.17	24.16	27.51
			MO	7/1/04	3572.23	3860.06	4076.72	4250.05	4839.37
			HR	7/1/04	20.61	22.27	23.52	24.52	27.92
			MO	1/1/05	3643.40	3938.06	4158.19	4334.98	4936.44
			HR	1/1/05	21.02	22.72	23.99	25.01	28.48
			MO	7/1/05	3688.46	3986.59	4210.19	4388.72	4998.84
			HR	7/1/05	21.28	23.00	24.29	25.32	28.84"

FIRE CIVIL SERVICE CLASSES

Pay Code	Class Code	Class Title			A	B	C	D	E
506	6340	Public Safety & Education	MO	7/1/03	5173.90	5430.43	5709.49	5997.22	6272.81
		Officer	HR	7/1/03	29.85	31.33	32.94	34.60	36.19
	6341	Technical Training	MO	1/1/04	5303.90	5565.63	5851.62	6148.02	6428.81
		Supervisor	HR	1/1/04	30.60	32.11	33.76	35.47	37.09
	6343	Deputy Fire Marshal	MO	7/1/04	5383.63	5648.82	5940.02	6239.88	6525.87
	6351	Fire Training Supervisor	HR	7/1/04	31.06	32.59	34.27	36.00	37.65
			MO	1/1/05	5544.83	5818.69	6118.55	6427.08	6721.74
			HR	1/1/05	31.99	33.57	35.30	37.08	38.78
			MO	7/1/05	5572.56	5848.15	6149.75	6460.01	6754.67
			HR	7/1/05	32.15	33.74	35.48	37.27	38.97
510	6326	Fire Captain Day	MO	7/1/03	4704.18	4934.71	5191.23	5451.23	5704.29
	6338	Fire Investigation and	HR	7/1/03	27.14	28.47	29.95	31.45	32.91
		Education Officer	MO	1/1/04	4822.04	5057.77	5321.23	5588.16	5846.42
			HR	1/1/04	27.82	29.18	30.70	32.24	33.73
			MO	7/1/04	4894.84	5134.03	5400.96	5671.36	5934.82
			HR	7/1/04	28.24	29.62	31.16	32.72	34.24
			MO	1/1/05	5042.17	5288.30	5562.16	5841.22	6113.35
			HR	1/1/05	29.09	30.51	32.09	33.70	35.27
			MO	7/1/05	5068.17	5314.30	5589.89	5870.69	6144.55
			HR	7/1/05	29.24	30.66	32.25	33.87	35.45

Pay Code	Class Code	Class Title			A	B	C	D	E
515	6325	Fire Captain Shift	MO	7/1/03	4707.03	4938.60	5192.43	5452.94	5704.55
			HR	7/1/03	21.14	22.18	23.32	24.49	25.62
			MO	1/1/04	4825.04	5061.06	5321.57	5588.77	5847.05
			HR	1/1/04	21.67	22.73	23.90	25.10	26.26
			MO	7/1/04	4898.52	5136.77	5401.73	5673.38	5933.89
			HR	7/1/04	22.00	23.07	24.26	25.48	26.65
			MO	1/1/05	5090.01	5337.16	5613.26	5893.81	6165.46
			HR	1/1/05	22.86	23.97	25.21	26.47	27.69
			MO	7/1/05	5114.50	5363.88	5642.20	5922.76	6196.63
			HR	7/1/05	22.97	24.09	25.34	26.60	27.83
520	6339	Fire Investigator	MO	7/1/03	4253.52	4464.98	4674.71	4915.64	5163.50
			HR	7/1/03	24.54	25.76	26.97	28.36	29.79
			MO	1/1/04	4359.25	4575.91	4790.84	5038.70	5291.76
			HR	1/1/04	25.15	26.40	27.64	29.07	30.53
			MO	7/1/04	4425.11	4645.24	4861.91	5114.97	5371.50
			HR	7/1/04	25.53	26.80	28.05	29.51	30.99
			MO	1/1/05	4558.58	4783.91	5007.50	5269.23	5532.69
			HR	1/1/05	26.30	27.60	28.89	30.40	31.92
			MO	7/1/05	4581.11	4808.17	5031.77	5295.23	5560.43
			HR	7/1/05	26.43	27.74	29.03	30.55	32.08
525	6323	Fire Lieutenant (Shift)	MO	7/1/03	4255.03	4466.56	4675.86	4920.79	5159.03
			HR	7/1/03	19.11	20.06	21.00	22.10	23.17
			MO	1/1/04	4361.91	4577.89	4793.87	5043.25	5288.18
			HR	1/1/04	19.59	20.56	21.53	22.65	23.75
			MO	7/1/04	4426.48	4646.91	4865.12	5118.95	5368.33
			HR	7/1/04	19.88	20.87	21.85	22.99	24.11
			MO	1/1/05	4600.16	4827.27	5054.38	5319.35	5577.63
			HR	1/1/05	20.66	21.68	22.70	23.89	25.05
			MO	7/1/05	4622.42	4851.76	5078.87	5346.07	5606.58
			HR	7/1/05	20.76	21.79	22.81	24.01	25.18
526	6324	Fire Lieutenant (Day)	MO	7/1/03	4253.52	4464.98	4674.71	4915.64	5163.50
	6342	Technical Training	HR	7/1/03	24.54	25.76	26.97	28.36	29.79
		Lieutenant	MO	1/1/04	4359.25	4575.91	4790.84	5038.70	5291.76
			HR	1/1/04	25.15	26.40	27.64	29.07	30.53
			MO	7/1/04	4425.11	4645.24	4861.91	5114.97	5371.50
			HR	7/1/04	25.53	26.80	28.05	29.51	30.99
			MO	1/1/05	4558.58	4783.91	5007.50	5269.23	5532.69
			HR	1/1/05	26.30	27.60	28.89	30.40	31.92
			MO	7/1/05	4581.11	4808.17	5031.77	5295.23	5560.43
			HR	7/1/05	26.43	27.74	29.03	30.55	32.08

Pay Code	Class Code	Class Title			A	B	C	D	E
527	6344	Assistant Fire Marshal	MO	7/1/03	4678.18	4912.17	5140.97	5406.16	5680.02
	6352	Fire Training Assistant	HR	7/1/03	26.99	28.34	29.66	31.19	32.77
			MO	1/1/04	4794.31	5035.24	5269.23	5541.36	5822.15
			HR	1/1/04	27.66	29.05	30.40	31.97	33.59
			MO	7/1/04	4865.37	5111.50	5348.96	5624.56	5908.82
			HR	7/1/04	28.07	29.49	30.86	32.45	34.09
			MO	1/1/05	5010.97	5264.03	5510.16	5792.69	6085.62
			HR	1/1/05	28.91	30.37	31.79	33.42	35.11
			MO	7/1/05	5035.24	5290.03	5537.89	5822.15	6116.82
			HR	7/1/05	29.05	30.52	31.95	33.59	35.29
530	6321	Firefighter	MO	7/1/03	3444.55	3713.97	3936.63	4101.40	4673.63
			HR	7/1/03	15.47	16.68	17.68	18.42	20.99
			MO	1/1/04	3531.39	3807.49	4034.60	4203.82	4789.42
			HR	1/1/04	15.86	17.10	18.12	18.88	21.51
			MO	7/1/04	3584.83	3865.38	4094.72	4266.17	4860.67
			HR	7/1/04	16.10	17.36	18.39	19.16	21.83
			MO	1/1/05	3725.10	4016.79	4255.03	4433.16	5049.93
			HR	1/1/05	16.73	18.04	19.11	19.91	22.68
			MO	7/1/05	3742.91	4036.83	4277.30	4455.43	5074.42
			HR	7/1/05	16.81	18.13	19.21	20.01	22.79
545	4522	Electronics Supervisor	MO	7/1/03	3996.99	4194.59	4402.58	4617.51	4853.24
			HR	7/1/03	23.06	24.20	25.40	26.64	28.00
			MO	1/1/04	4076.72	4277.78	4490.98	4709.38	4950.30
			HR	1/1/04	23.52	24.68	25.91	27.17	28.56
			MO	1/1/05	4158.19	4362.72	4581.11	4802.97	5049.10
			HR	1/1/05	23.99	25.17	26.43	27.71	29.13
547	4520	Electronics Technician I	MO	7/1/03	2301.00	2401.10	2515.50	2631.20	2752.10
			HR	7/1/03	17.70	18.47	19.35	20.24	21.17
			MO	1/1/04	2346.50	2449.20	2566.20	2683.20	2806.70
			HR	1/1/04	18.05	18.84	19.74	20.64	21.59
			MO	1/1/05	2393.30	2498.60	2616.90	2736.50	2862.60
			HR	1/1/05	18.41	19.22	20.13	21.05	22.02
550	4521	Electronics Technician II	MO	7/1/03	3470.07	3645.13	3827.13	4017.79	4218.85
			HR	7/1/03	20.02	21.03	22.08	23.18	24.34
			MO	1/1/04	3539.40	3717.93	3903.39	4097.52	4303.78
			HR	1/1/04	20.42	21.45	22.52	23.64	24.83
			MO	1/1/05	3610.46	3792.46	3981.39	4178.99	4390.45
			HR	1/1/05	20.83	21.88	22.97	24.11	25.33

Pay Code	Class Code	Class Title			A	B	C	D	E
555	6425	Alarm Supervisor	MO	7/1/03	3560.20	3723.13	3891.26	4069.79	4251.78
			HR	7/1/03	20.54	21.48	22.45	23.48	24.53
			MO	1/1/04	3631.26	3797.66	3969.26	4151.25	4336.72
			HR	1/1/04	20.95	21.91	22.90	23.95	25.02
			MO	1/1/05	3704.06	3873.93	4048.99	4234.45	4423.38
			HR	1/1/05	21.37	22.35	23.36	24.43	25.52
558	6415	Public Safety Lead Dispatcher	MO	7/1/03	3419.80	3591.40	3771.66	3958.86	4156.45
			HR	7/1/03	19.73	20.72	21.76	22.84	23.98
			MO	1/1/04	3487.40	3662.46	3847.93	4038.59	4239.65
			HR	1/1/04	20.12	21.13	22.20	23.30	24.46
			MO	1/1/05	3556.73	3735.26	3924.19	4120.05	4324.58
			HR	1/1/05	20.52	21.55	22.64	23.77	24.95
560	8230	Maintenance Mechanic	MO	7/1/03	3840.99	4031.66	4232.72	4444.18	4667.78
			HR	7/1/03	22.16	23.26	24.42	25.64	26.93
			MO	1/1/04	3917.26	4113.12	4317.65	4532.58	4761.38
			HR	1/1/04	22.60	23.73	24.91	26.15	27.47
			MO	1/1/05	3995.26	4194.59	4404.32	4622.71	4856.71
			HR	1/1/05	23.05	24.20	25.41	26.67	28.02
565		*No Allocated Classification*	MO	7/1/03	1766.23	1847.70	1936.10	2019.29	2118.09
			HR	7/1/03	10.19	10.66	11.17	11.65	12.22
			MO	1/1/04	1800.90	1884.10	1974.23	2059.16	2159.69
			HR	1/1/04	10.39	10.87	11.39	11.88	12.46
			MO	1/1/05	1837.30	1922.23	2014.09	2100.76	2203.02
			HR	1/1/05	10.60	11.09	11.62	12.12	12.71
575	6411	Fire Dispatcher	MO	7/1/03	2825.28	2962.21	3102.61	3260.34	3608.73
	6412	Public Safety Dispatcher	HR	7/1/03	16.30	17.09	17.90	18.81	20.82
			MO	1/1/04	2882.48	3021.14	3165.01	3326.20	3681.53
			HR	1/1/04	16.63	17.43	18.26	19.19	21.24
			MO	1/1/05	2939.68	3081.81	3229.14	3392.07	3754.33
			HR	1/1/05	16.96	17.78	18.63	19.57	21.66
580	6441	Secretary II	MO	7/1/03	2549.68	2667.55	2804.48	2929.28	3085.27
			HR	7/1/03	14.71	15.39	16.18	16.90	17.80
			MO	1/1/04	2599.95	2721.28	2859.95	2988.21	3147.67
			HR	1/1/04	15.00	15.70	16.50	17.24	18.16
			MO	1/1/05	2651.95	2775.01	2917.14	3047.14	3210.07
			HR	1/1/05	15.30	16.01	16.83	17.58	18.52

Pay Code	Class Code	Class Title			A	B	C	D	E
585	6440	Secretary I	MO	7/1/03	1913.56	2024.49	2130.23	2244.62	2364.22
			HR	7/1/03	11.04	11.68	12.29	12.95	13.64
			MO	1/1/04	1951.70	2064.36	2173.56	2289.69	2411.02
			HR	1/1/04	11.26	11.91	12.54	13.21	13.91
			MO	1/1/05	1991.56	2105.96	2216.89	2334.76	2459.55
			HR	1/1/05	11.49	12.15	12.79	13.47	14.19
590	6255	911 Calltaker	MO	7/1/03	2456.09	2579.15	2709.15	2844.35	2986.48
	6410	9-1-1 Calltaker	HR	7/1/03	14.17	14.88	15.63	16.41	17.23
			MO	1/1/04	2504.62	2631.15	2762.88	2901.54	3045.41
			HR	1/1/04	14.45	15.18	15.94	16.74	17.57
			MO	1/1/05	2554.88	2683.15	2818.35	2958.74	3106.07
			HR	1/1/05	14.74	15.48	16.26	17.07	17.92

SEASONAL OR TEMPORARY WORK CLASSES

Pay Code	Class Code	Class Title			Steps 1	2	3
913	9113	Outside City Worker III	1/1/04	HR	7.16	7.53	8.29
914	9114	Outside City Worker IV	1/1/04	HR	7.53	8.29	9.12
913	9124	(Inside) City Worker III	1/1/04	HR	7.16	7.53	8.29
914	9125	(Inside) City Worker IV	1/1/04	HR	7.53	8.29	9.12
915	9126	Temporary Refuse Helper	1/1/04	HR.	10.01	10.94	11.95

This page was intentionally left blank.

CITY OF YAKIMA -- GENERAL INFORMATION

Date of Incorporation....1886
Form of Government....Council-Manager
Type of Government....Charter City
Location....Central Washington
Land Area....24.23 Square Miles
Rank in Size -- State of Washington (2003)....10
Rank in Size -- Yakima County (2003)....1
Population (2003)....79,220
Assessed Valuation (2004)....$3,824,096,823
City Employees (Full Time Equivalents, 2004)....689.00

2004 Property Tax Levy:
Regular Levy....$13,276,452
Special Levy....$315,833
Total 2004 Property Tax Levy....$13,592,285

2004 Property Tax Rates: (Per $1,000 of Assessed Value)
City of Yakima -- General Levy....$3.4718
City of Yakima -- Special Levy....<u>.0841</u>
Total City of Yakima Property Tax Rate....$3.5559
Yakima County....1.7680
Yakima School District #7....4.7420
State of Washington Schools....2.9261
Emergency Medical Services....<u>.2458</u>
Total 2004 Property Tax Rates....$13.2378

Utility & Franchise Tax Rates: Electricity, Gas, Telephone, (Capped @ $4,000 per Customer per month)....6%
City Utilities: Water, Sewer....14%
Refuse....9%
TV Cable....5%

Sales Tax Rate: (2004)
State....6.5%
Transit....0.3%
City of Yakima....0.85%
Yakima County....0.15%
Criminal Justice (County)....<u>0.1%</u>
Total Sales Tax Rate....7.9%

Business License Fee: Sliding Scale starts at $42.90 for 1-2 employees, maximum of $1,285.20 over 80 employees

Animal License Fees (2004):
Dog License Fee - Altered....$11.25
Dog License Fee - Not Altered....5.00
(Low income senior citizens get additional $3.75 discount)

2004 Utility Rates: (Reduced rates for low income senior Citizens and disabled persons)
Water: Basic Service Charge
(3/4" Meter)....$3.65/Month ($3.65/2 Months)
Commodity Rate--Sliding Scale
Volumetric Rate....Charges Range From 1.13/100 cubic feet To .75/100 cubic feet
City Sewer: (Single Family Residence)....$35.81/Month ($71.62/2 Months)
City Refuse: (Residential)
Yard--5 Bags Yard Refuse....$9.63/month
1 Can (32 gal.)/Wk., curbside....$9.42
Each Additional Can, Weekly....$4.94
Carry Out Service....$18.24/per month ($5.48/each addition)

Election and Voter Registration (2003):
Number of Precincts....28
Number of Registered Voters....31,062

Licenses and Permits (2003):
General Business Licenses....4,761
Amusement and Special Permits....5
Regulatory Licenses....311
Right of Way Use Permits....37
Dog Licenses....2,350

Fire Protection (2003):
Number of Commissioned Fire Fighting Personnel....70
Number of Non-Commissioned Personnel....<u>3</u>
Total Number of Fire Personnel....73
Number of Fire Stations....4
Life Support Responses....6,046
All Other Responses....<u>1,972</u>
Total Number of Responses....8,018
Reserve (Volunteer) Firefighters....12

Police Protection (2003):
Number of Commissioned Police Personnel....118
Number of Non-Commissioned Police Personnel....<u>51.75</u>
Total Number of Police Personnel....169.75
Number of Calls for Service....147/day

Parks & Recreation (2003):
Total Acreage Maintained....344
Total Acreage Undeveloped....5
Number of Parks....33
Number of Playgrounds....18
Major Facilities:
Fisher Golf Course, 5 Swimming Pools (1 indoor -- 4 outdoor), 14 Ball Fields (5 lighted), 32 Tennis Courts, Senior Citizens Center, Southeast Center, Tahoma Cemetery.

Streets (2004):
City Arterials....86.7
Local Access Streets....238.1
Alleys....43.8
Freeway & Ramps....<u>24.8</u>
Total Streets (Miles)....393.5
Number of Street Lights....4,392
Number of Signalized Intersections....115

Utilities (2004):
Water Utility:
Customers (Inside the City)....,288
Customers (Outside the City)....<u>593</u>
Total Water Customers....18,881
Gallons of Water Produced (12/03)....4,708 million
Number of Fire Hydrants (12/03)....2,137
Miles of Water Main (12/03)....289.6
Sewer Utility:
Total Residential Customers (Inside the City)....19,597
Total Residential Customers (Outside the City)....80
Total Commercial Customers....1,829
Total Sewer Customers....22,918

This page was intentionally left blank