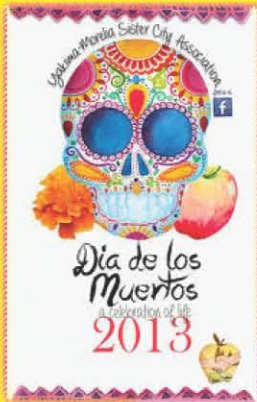




City of
Yakima, Washington

2014 Adopted Budget

Celebrating Downtown Yakima!



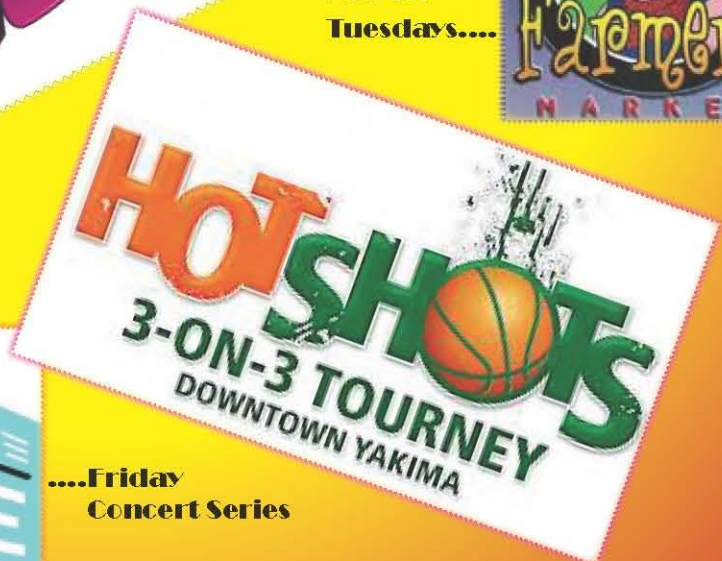
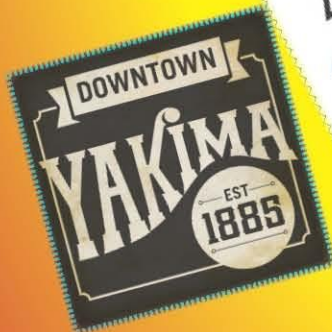
....A Celebration
Of Latino
Culture



....Summer
Evening
Concert
Series



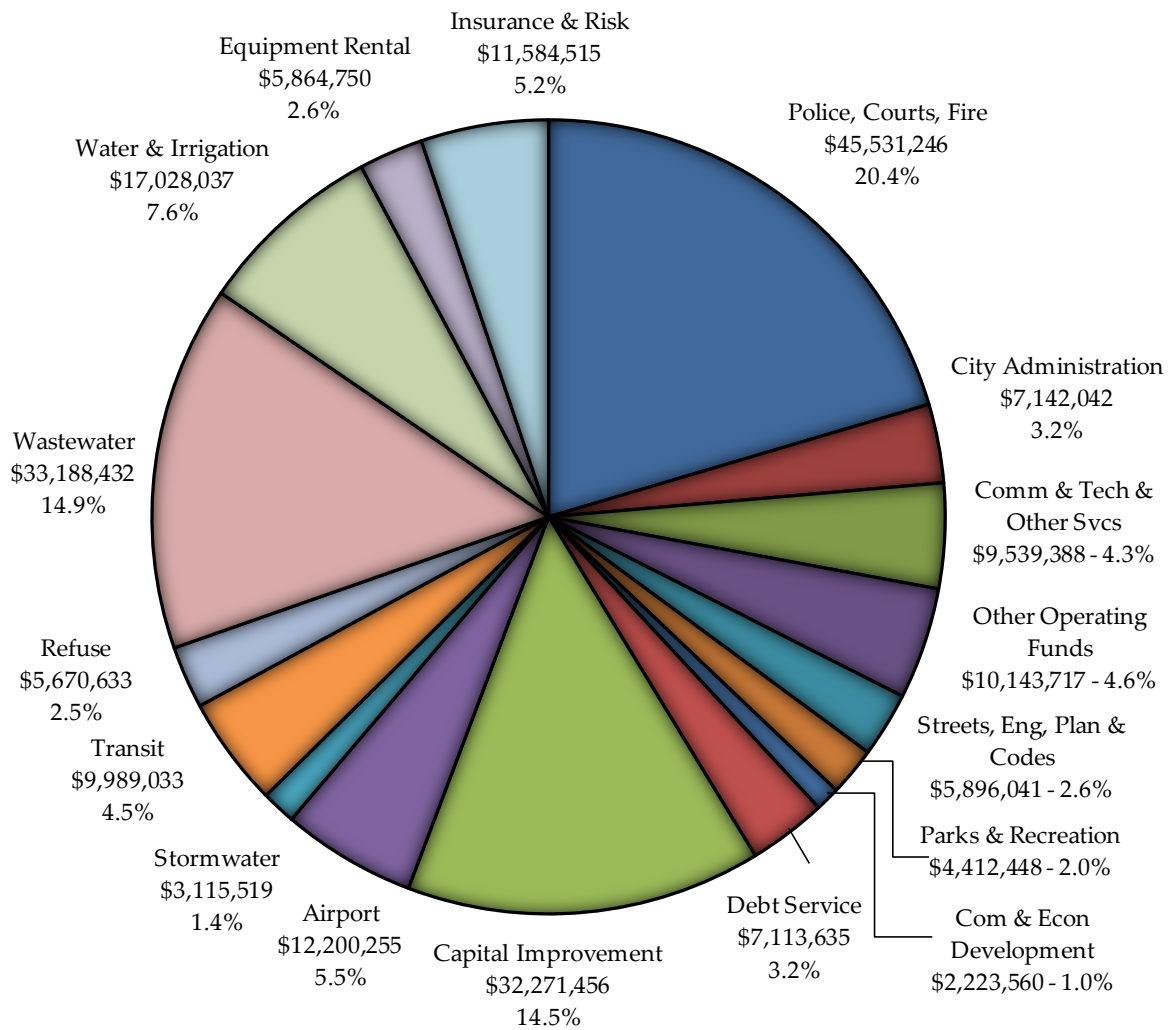
Now on
Tuesdays....



....Friday
Concert Series



2014 ADOPTED BUDGET



\$222.9 MILLION



CITY OF *Yakima*

PRINCIPAL OFFICIALS

CITY COUNCIL

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

CITY MANAGEMENT EXECUTIVES

Tony O'Rourke	City Manager
Jeff Cutter	City Attorney
Susan Woodard	Municipal Court Presiding Judge
Cindy Epperson	Director of Finance & Budget
Steve Osguthorpe	Director of Community Development
Dominic Rizzi	Police Chief
Bob Stewart	Acting Fire Chief
Robert Peterson	Airport Terminal Manager
Debbie Cook	Director of Utilities & Engineering
Scott Schafer	Director of Public Works

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

2014 ADOPTED BUDGET

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CITYWIDE SUMMARIES

This section contains information presented for a quick summary of the 2014 budget.

Budget Highlights – A quick summary of the adopted budget.

Budget Ordinance – The final budget ordinance and appropriations as adopted by Council at the December 3, 2013 Council meeting.

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

Double Budgeting – Lists the revenues in the 2014 budget which are programmed to be transferred from another City fund. (Also 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.

Resource and Expenditure Detail – This information, presented by fund, pulls together data (often multi-year) for comparative purposes, and is the bridge that adds more detail to the overall City discussion, yet pulls out different aspects of account detail. It should be noted that there is not much narrative discussion of the data presented in the fund summaries - most questions that would arise from reviewing this section should be answered in the individual fund detail narratives.

BUDGET HIGHLIGHTS

INTRODUCTION

The Fiscal Year (FY) 2014 Annual Budget was adopted on December 3, 2014. This budget is balanced and responsive to the City Council's strategic priorities and the community's needs. By allocating resources and expenses following the 5-year plan, we believe the City will successfully meet the challenges before it, and set the stage for continued success in the future.

BUDGET IN BRIEF

- The expenditure budget for FY 2014 for all funds is \$222,714,707. This represents an increase of \$18.9 million or 9.3% more than the 2013 Year-End Estimate.
- The estimated resources for all funds are \$270,100,419. This represents an increase of \$5.8 million or 2.1% more than the 2013 Year-End Estimate.

Fund	2013	2014	13 vs. 14
	Year-End Estimate	Budget	Budget % Change
General	\$53,431,800	\$57,036,455	6.7%
Parks	4,128,949	4,412,448	6.9%
Streets & Traffic	5,335,438	4,786,409	(10.3%)
General Government Total ⁽¹⁾	\$62,896,187	\$66,235,312	5.3%
Utilities/Other Operating	66,633,842	67,837,845	1.8%
Capital Improvement	52,210,864	64,889,845	24.3%
Contingency/Risk Management	3,795,852	3,371,576	(11.2%)
Employee Benefit Reserves	12,097,944	12,843,823	6.2%
General Obligation Bond Debt Svc	3,690,000	4,968,849	34.7%
Utility Revenue Bond Debt Service	2,127,561	2,144,786	0.8%
Trust and Agency Funds	523,700	622,671	18.9%
Total - Citywide Budget ⁽²⁾	\$203,975,950	\$222,914,707	9.3%

Some features of the Fiscal Year 2014 budget that should be noted are:

Revenues

- The property tax levy for FY 2014 will be \$3.113 per \$1,000 of assessed value, an increase of \$0.0235 or 0.8% over the current rate.
- The voter-approved debt service levy rate is cut by more than half, because 2014 is the last year of voted debt service for Fire capital improvements. It is estimated to decrease from \$0.0541 to \$0.0193.
- The combined general operating and debt service levy rate is \$3.1323 per \$1,000 of assessed value, a decrease of \$0.0113 or 0.4%.
- A 5.1% Wastewater rate increase approved in December 2011 will add approximately \$3.81 bimonthly for an average single family residence. This is the 3rd year of a 3 year rate increase.
- A 5.5 % Irrigation operating rate increase approved in December 2010 will add approximately \$1.28 bimonthly for an average single family residence. This is the 4th year of a 4 year rate increase.
- Water, Stormwater and Refuse utilities are not proposing rate adjustments in 2014. All of these operations have rate studies in progress

Personnel

- 748.42 total proposed full-time (FTE) positions in all funds for Fiscal Year 2014.
- A net increase of 14.1 FTE's from 2013—including 7 with Airport Operations.
- Refer to the *General Staffing* section for more information.

Capital Improvements

- The City will invest \$66.6 million in FY 2014 to address its capital needs.

FINANCIAL CONDITION

Despite several years of downward pressure on revenues mainly due to tax relief legislation and the economic recession, Yakima continues to maintain fiscal stability.

Bond Ratings

The City is proud of affirming a “AA-” on its water and wastewater utilities, and an “A+” rating on its general obligation bonds from Standard and Poors in 2012. Good ratings mean the City’s general obligation bonds are considered to be of high investment quality, which translates into lower interest rates and corresponding lower interest payments.

Revenues

Ad valorem taxes - To ensure its long-term financial success, the City is proposing to set its operating property tax levy at rate of \$3.113 per \$1,000 of assessed value in Fiscal Year 2014. The State law allows the City to impose 1% above the prior year levy, plus levies for new construction and annexations. The City estimates to collect \$285,000 or 1.7% more in the FY 2014 levy than it did in FY 2013.

The City’s sales, franchise, and other demand-driven revenues fluctuate with the economy. As the City has learned over the past few years, a slumping economy leads to lower retail sales, which in turn, translates to lower sales tax revenue. Less traveling leads to lower fuel tax revenue. Declining economic growth leads to less construction, less renovation, fewer home improvements, and thus declining revenue. Positive economic growth, on the other hand, promises to reverse this trend. Most economists are expecting the economy to grow at a modest rate during the coming year. However, rather than growth returning to normal levels quickly, the economy will move slowly but steadily upward. The City has, therefore, adopted a moderate growth philosophy for FY 2014 revenue estimates.

An in-depth discussion of the City’s revenue trends can be found in the *General Government Funds: Revenue Trends* section of the 2014 Preliminary Budget Summary.

MAJOR POLICY CONSIDERATIONS

The current recession continues to present a strong headwind, and the lethargic economic recovery only exacerbates the City’s financial pressures. According to most economists, the economy’s key bellwether, the Gross Domestic Product (GDP), is forecast to grow only 2.0% to 3.0% annually.

5-Year Plan

In the summer of 2012, the City Council was presented with a preliminary 5-year financial forecast that was based on existing revenue streams and city services. Those projections were based on an assumption of continuing business as usual – with our current structure, services, operating practices, etc. That report provided a look at the financial consequences of maintaining the status quo, which were annual deficits ranging from \$1.5 to \$4.0 million between FY 2014 and FY 2017.

On August 21st, 2012, the official 5-year financial plan was adopted by the City Council. This was the next step in looking at long-term strategies to balance the General Government (i.e. tax-supported funds, which include General; Streets and Traffic Engineering; and Parks and Recreation) budgets.

The Five-Year Financial Plan was designed to focus on the City's General Government given these are core to the City's ability to provide essential services and capital improvements. As time goes on, this plan is being monitored, as economic/business conditions will likely be different from preliminary estimates. Any significant changes in assumptions will require future modifications to the plan.

The 5-Year Financial Plan was meant to assist the City Council in meeting the following key goals:

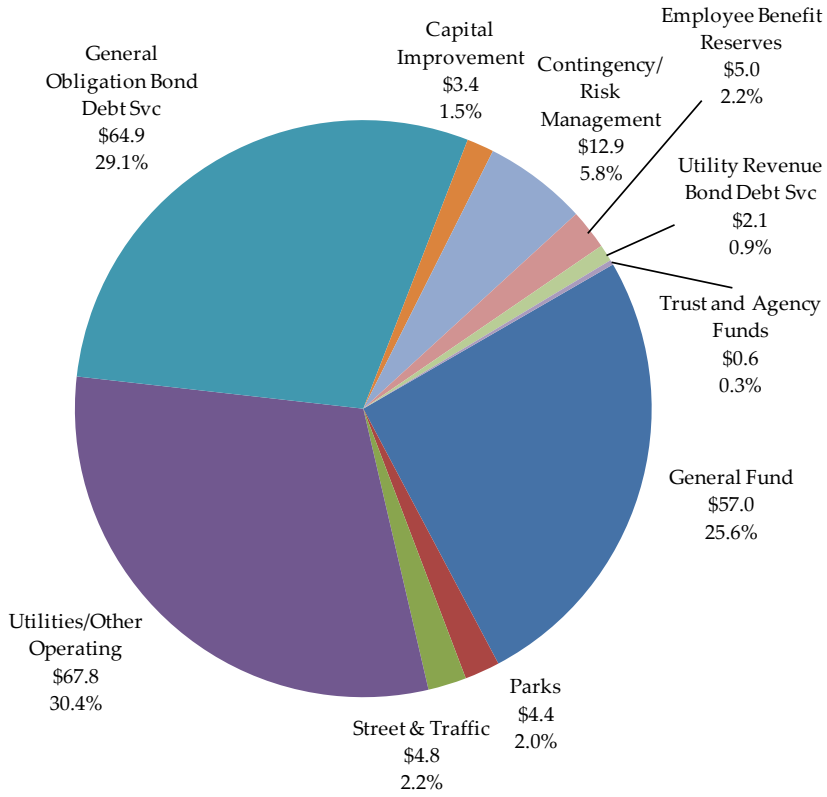
- Ensuring a financially sustainable future.
- Preservation of the City's core services.
- Commitment to funding infrastructure; facilities and rolling stock.
- Addressing Strategic Plan priorities.

Based on the results of the preliminary Five-Year Financial Forecast, the City developed a longer-term strategy for dealing with both the current and future budget reality, which included maintaining a 2% vacancy rate that was to be carried forward into future years.

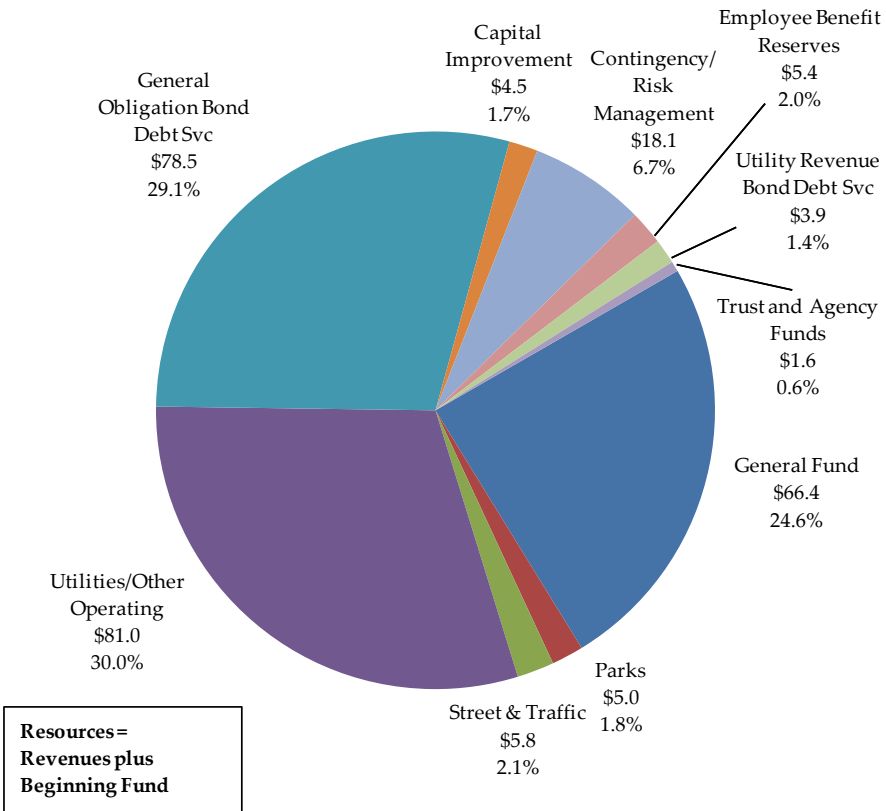
Although the City of Yakima is slowly coming out of the worst economic recession in recent history, the Five Year Financial Plan represents a prudent and balanced strategy for meeting its fiscal challenges. The strategy reflected in the Five Year Financial Plan allows the City to eliminate projected budget gaps, and make critical investments in its street infrastructure. Moreover, the strategy will allow the City to continue to provide essential, outstanding cost effective service and capital improvements to our residents and businesses.

Despite economic hurdles, the City must continue to invest in its core strategic priorities. To that end, several initiatives have been proposed in 2013 and 2014 to address and advance the City Council's five strategic priorities in the 5-Year.

**2014 EXPENDITURE BUDGET BY FUND
(\$222.9 MILLION)**



**2014 RESOURCE BUDGET BY FUND
(\$270.2 MILLION)**



BUDGET ORDINANCE

ORDINANCE NO. 2013-056

AN ORDINANCE adopting a budget for the City of Yakima, Washington, for the year 2014; and making appropriations for estimated expenditures.

WHEREAS, on or before the 21st day of October, 2013, a Preliminary Budget Summary for the City of Yakima for the year 2014 was duly filed with the Director of Finance and City Clerk of the City of Yakima and submitted to the Yakima City Council, all in accordance with applicable laws, and

WHEREAS, subsequent to October 21, 2013, the City Council held two formal public hearings on the budget on November 19, 2013 and on December 3, 2013, all in accordance with applicable laws, and

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

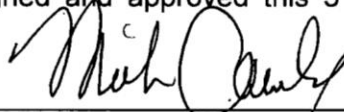
BE IT ORDAINED BY THE CITY OF YAKIMA:

Section 1. The budget for the City of Yakima, Washington, for the year 2014 is hereby adopted in its final form and content as set forth in the budget document entitled "City of Yakima, Annual Budget - 2014," which is attached hereto as Schedule A and incorporated by reference herein. There is hereby appropriated for expenditure during the year 2014 the aggregate amounts listed on the attached Schedule A for each separate fund of the City, all in accordance with Title 3 of the City of Yakima Municipal Code. Pursuant to Article II, Section 9 of the City Charter, the City Manager shall administer the expenditure of all funds appropriated herein, and the City Manager is authorized to take all necessary and prudent actions to implement the City Council's expenditure directives and budget appropriations.

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

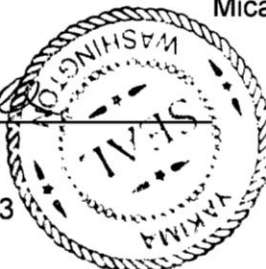
Section 3. This ordinance is one required to be made by the laws of the State of Washington, and shall be in full force and effect on January 1, 2014, upon its passage and publication as provided by law.

PASSED BY THE CITY COUNCIL, signed and approved this 3rd day of December, 2013.



Micah Cawley, Mayor

ATTEST:


City Clerk

Publication Date: December 6, 2013
Effective Date: January 1, 2014

ANNUAL BUDGET – 2014
SUMMARY OF APPROPRIATIONS BY FUND

<u>Fund</u>	<u>Description</u>	<u>2014 Estimated Resources</u>	<u>2014 Budget Appropriations</u>	<u>Funds % of Budget</u>
000	General Fund	\$66,427,163	\$57,036,455	25.6%
123	Economic Development	485,304	456,622	0.2%
124	Community Development	1,989,996	1,766,938	0.8%
125	Community Relations	1,087,272	601,850	0.3%
131	Parks & Recreation	5,035,272	4,412,448	2.0%
141	Street & Traffic Operations	5,756,209	4,786,409	2.1%
142	Arterial Street	5,572,411	5,106,566	2.3%
143	Transportation Improvement	0	0	0.0%
144	Cemetery	304,832	278,900	0.1%
150	Emergency Services	1,471,111	1,339,282	0.6%
151	Public Safety Communications	3,337,666	3,218,239	1.4%
152	Police Grants	912,879	469,024	0.2%
161	Parking & Business Improvement Area	266,474	244,358	0.1%
162	Trolley (Yakima Interurban Lines)	162,962	157,809	0.1%
163	Front Street Business Improvement Area	10,120	9,000	0.0%
170	Tourist Promotion	1,982,809	1,483,667	0.7%
171	Capitol Theatre	355,430	342,020	0.2%
172	Public Facilities District Revenue - Convention Center	1,001,085	645,000	0.3%
173	Tourist Promotion Area	765,685	687,000	0.3%
174	Public Facilities District Revenue - Capitol Theatre	672,337	531,000	0.2%
198	FRS/Capitol Theatre Reserve	180,995	71,927	0.0%
199	Recovery Grants Program	0	0	0.0%
221	LID Guaranty	60,264	0	0.0%
272	2002 PFD Convention Center G. O. Debt	1,176,048	1,015,650	0.5%
273	2002 PFD Convention Center Revenue Bond	0	0	0.0%
281	1985 GO Div/Dam Redemption	2,997,872	2,987,284	1.3%
283	1994 G. O. LTD Levy Redemption	0	0	0.0%
284	1995 G. O. Street, Parks & Fire	294,976	294,975	0.1%
285	1997 G. O. Line of Credit	0	0	0.0%
287	1996 G. O. LTD Levy Redemption	494,405	425,940	0.2%
289	LID Debt Service Control Fund	339,154	245,000	0.1%
321	CBD Capital Improvement	178,785	91,000	0.0%
322	Capitol Theatre Construction	144,473	140,000	0.1%
323	Yakima Revenue Development Area	3,058,278	2,473,235	1.1%
331	Parks & Recreation Capital	139,540	100,000	0.0%
332	Fire Capital	668,608	296,459	0.1%
333	Law and Justice Capital	910,048	750,636	0.3%
342	Public Works Trust Construction	1,079,443	732,773	0.3%
343	REET 2 Capital Fund	1,105,132	772,787	0.3%
344	Street Capital Fund	16,500,000	16,500,000	7.4%
345	LID Construction Control Fund	0	0	0.0%
364	Transit Capital Reserve	3,525,799	1,749,000	0.8%
370	Convention Center Capital Improvement	843,767	360,000	0.2%
392	Cum. Reserve for Capital Improvement	6,001,253	4,948,000	2.2%

Fund	Description	2014	2014	Funds % of Budget
		Estimated Resources	Budget Appropriations	
421	Airport Operating	1,081,127	1,037,370	0.5%
422	Airport Capital	11,198,517	11,162,885	5.0%
441	Storm Water Operating	3,614,369	2,325,519	1.0%
442	Storm Water Capital	1,610,613	790,000	0.4%
462	Transit	9,128,689	8,240,033	3.7%
471	Refuse	5,946,765	5,670,633	2.5%
472	Wastewater Facility Reserve	1,481,535	400,000	0.2%
473	Sewer Operating	21,864,739	20,213,432	9.1%
474	Water Operating	10,404,077	9,022,649	4.0%
475	Irrigation Operating	2,685,242	2,063,884	0.9%
476	Sewer Construction	6,177,701	4,200,000	1.9%
477	Domestic Water Improvement	5,880,636	4,320,000	1.9%
478	Wastewater Facilities	10,199,907	8,375,000	3.8%
479	Irrigation System Improvement	2,195,844	1,621,504	0.7%
481	1998 Water Revenue Bond Reserve	272,207	0	0.0%
483	1996 Wastewater Revenue Bond Reserve	149,163	0	0.0%
484	1991 Water/Wastewater Rev Bond Redemption	114,528	0	0.0%
486	1998 Water Revenue Bond Redemption	245,466	240,500	0.1%
488	1996 Wastewater Revenue Bond Redemption	415,814	415,813	0.2%
489	1991 Water/Sewer Rev Bond Reserve	974,700	0	0.0%
491	2003 Irrigation Revenue Bond Redemption	356,940	322,129	0.1%
493	2003 Sewer Revenue Bond Redemption	1,167,309	1,166,344	0.5%
494	2003 Sewer Revenue Bond Reserve	208,871	0	0.0%
512	Unemployment Compensation	554,159	286,582	0.1%
513	Employees Health Benefit	12,937,613	9,867,703	4.4%
514	Workers' Compensation	2,061,264	1,258,630	0.6%
515	Risk Management	4,304,666	3,299,649	1.5%
516	Wellness/EAP Fund	356,238	171,600	0.1%
551	Equipment Rental	9,415,022	5,671,800	2.5%
555	Environmental Fund	545,848	192,950	0.1%
560	Public Works Administration	1,539,548	1,168,866	0.5%
610	Cemetery Trust	630,724	12,000	0.0%
612	Firemen's Relief & Pension	2,181,849	1,259,308	0.6%
632	YAKCORPS Agency Fund	1,002,871	610,671	0.3%
Total City Budget		<u>\$270,200,418</u>	<u>\$222,914,707</u>	100.0%

PERMANENT BUDGETED POSITIONS

The permanent budgeted work force of 2014 is 748.4, a total net increase of 14.0 FTE's from the 2013 Amended budget. In the General Government classifications (General Fund, Parks and Recreation Fund and Street Fund) the permanent budgeted positions are 484.8, a net of increase of 13.6 from 2013. Citywide, the changes in permanent budgeted positions are related the deletion of 3.0 positions due to budget constraints, the addition of 17.05 positions and the transfer of 6.0 positions due to reorganizations.

Cumulatively, General Government has increased by a net of 14.60 positions in the 2 years since 2012 including a net of 4 positions transfers from Public Safety Communication. About 17 FTE's were added citywide in 2014 – 6 Human Resources Specialist, two Code Compliance Officers, one Graffiti Abatement Project Manager, one Police Lieutenant and two civilian positions in Police Department, two Firefighter, one Fire Lieutenant Training, one Supervising Traffic Engineer, one Telephone Technician, one Parks & Recreation Admin Associate, one Housing Rehabilitation Assistant, One Public Safety Communication Manager, 1.45 position in Transit, and one Department Assistant in Public Works.

Correspondingly, a total of 3.0 FTE's were eliminated as a cost savings measure – two positions in Human Resources and one position in Municipal Court.

Management continues to take into consideration the City's strategic priorities and fiscal sustainability when proposing staffing recommendations to accommodate Federal and State mandates and provide adequate support services.

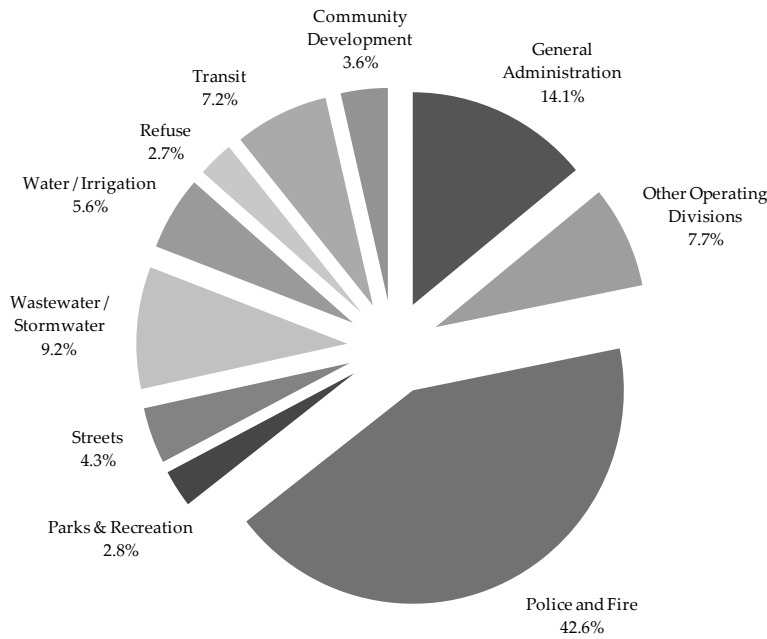
The 2014 Preliminary Budget includes negotiated settlements for the bargaining units that were finalized for wages by the end of September, 2013. All other bargaining units which were in negotiation at the time the budget was frozen did not have estimated increases in the budget. Subsequent settlements will not likely result in a significant budget impact. This will be monitored as 2014 progresses, and a budget amendment may be brought to Council if warranted.

Status of the collective bargaining process is described below.

<u>Bargaining Unit</u>	<u>Employees</u>	<u>Status on 3/30/14</u>	<u>Budgeted</u>
AFSCME Municipal	292	Settled through 2017	No
AFSCME Transit	58	Settled through 2015	Yes
International Association of Firefighters (IAFF) - LEOFF	78	Settled through 2017	Yes
911 Calltaker (IAFF)- PERS Employees	20	Settled through 2017	Yes
Public Safety Dispatchers (IAFF) - PERS Employees	17	Settled through 2017	Yes
Yakima Police Patrolman's Association (YPPA)	138	Settled through 2015	Yes
Management, Supervisory Confidential/Exempt Class	85	Settled through 2014	No
Teamsters Units:			
Police Management	9	Settled through 2014	Yes
Corrections Sergeants	3	Settled through 2015	Yes
Supervisors & Administrative	44	Settled through 2016	No
Public Works Division Managers	5	Settled through 2016	No

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

CITYWIDE ALLOCATION OF PERMANENT BUDGETED POSITIONS



PERMANENT BUDGETED POSITIONS

Department Number/Description	Actual 2012	Amended Budget 2013	Adopted Budget 2014	New Positions	Transfer	Deleted Positions
General Government						
General Fund						
011 City Council	7.00	7.00	7.00	0.00	0.00	0.00
012 City Manager	2.00	2.00	2.00	0.00	0.00	0.00
014 Records	4.00	4.00	4.00	0.00	0.00	0.00
015 Financial Services	15.00	15.00	15.00	0.00	0.00	0.00
016 Human Resources	8.00	8.00	6.60	0.60 ⁽¹⁾	0.00	-2.00 ⁽¹⁾
017 Legal	17.00	18.00	18.00	0.00	0.00	0.00
018 Municipal Court	12.12	13.12	12.12	0.00	0.00	-1.00 ⁽²⁾
019 Purchasing	5.00	6.00	6.00	0.00	0.00	0.00
021 Environmental Planning	8.00	6.00	6.00	0.00	0.00	0.00
022 Code Administration	15.00	16.00	18.00	2.00 ⁽³⁾	0.00	0.00
025 Economic Development	0.00	2.00	2.00	0.00	0.00	0.00
026 Gang Free Initiative	0.00	0.00	1.00	1.00 ⁽⁴⁾	0.00	0.00
031 Police	188.00	192.00	195.00	3.00 ⁽⁵⁾	0.00	0.00
032 Fire	87.00	86.00	89.00	3.00 ⁽⁶⁾	0.00	0.00
041 Engineering	11.00	12.00	15.00	1.00 ⁽⁷⁾	2.00 ⁽⁷⁾	0.00
051 City Hall Maintenance	2.00	2.00	2.00	0.00	0.00	0.00
052 Information Systems	19.00	18.00	23.00	1.00 ⁽⁸⁾	4.00 ⁽⁸⁾	0.00
054 Utility Services	14.75	9.75	9.75	0.00	0.00	0.00
Total General Fund	414.87	416.87	431.47	11.60	6.00	-3.00
131 Parks & Recreation	20.30	20.30	21.30	1.00 ⁽⁹⁾	0.00	0.00
133 Traffic Engineering	11.00	11.00	9.00	0.00	-2.00 ⁽⁷⁾	0.00
141 Street	24.00	23.00	23.00	0.00	0.00	0.00
Total General Government	470.17	471.17	484.77	12.60	4.00	-3.00

<u>Department Number/Description</u>	<u>Actual 2012</u>	<u>Amended Budget 2013</u>	<u>Adopted Budget 2014</u>	<u>New Positions</u>	<u>Transfer</u>	<u>Deleted Positions</u>
Other Operating Funds						
124 Community Development	7.75	7.00	8.00	1.00 ⁽¹⁰⁾	0.00	0.00
125 Community Relations	5.00	5.00	5.00	0.00	0.00	0.00
144 Cemetery	2.00	2.00	2.00	0.00	0.00	0.00
151 Public Safety Communications	36.00	38.00	35.00	1.00 ⁽⁸⁾	-4.00 ⁽⁸⁾	0.00
421 Airport	0.00	7.00	7.00	0.00	0.00	0.00
462 Transit	52.00	52.50	53.95	1.45 ⁽¹¹⁾	0.00	0.00
471 Refuse	20.50	20.50	20.50	0.00	0.00	0.00
473 Wastewater/Storm Water	69.00	69.20	69.20	0.00	0.00	0.00
474 Water Operating	31.00	35.00	35.00	0.00	0.00	0.00
475 Irrigation Operating	8.00	7.00	7.00	0.00	0.00	0.00
551 Equipment Rental	12.00	12.00	12.00	0.00	0.00	0.00
560 Public Works Administration	9.00	8.00	9.00	1.00 ⁽¹²⁾	0.00	0.00
Total Other Operating Funds	<u>252.25</u>	<u>263.20</u>	<u>263.65</u>	<u>4.45</u>	<u>-4.00</u>	<u>0.00</u>
Grand Total	<u><u>722.42</u></u>	<u><u>734.37</u></u>	<u><u>748.42</u></u>	<u><u>17.05</u></u>	<u><u>0.00</u></u>	<u><u>-3.00</u></u>

- (1) Human Resources deleted a Deputy Human Resources Manager position, as well as a HR Specialist at the end of 2013. One 0.6 Human Resources Assistant was added to help compensate for the loss of these two positions. This was a mid-year change.
- (2) Municipal Court eliminated one Municipal Court Clerk position in 2014.
- (3) Code Administration added two Code Compliance Officer positions (strategic initiative).
- (4) Gang Free Initiative is a new department added to the General Fund. One position was added in 2014 to oversee this program (strategic initiative).
- (5) Police added one Police Lieutenant and one Fleet Technician in late 2013. One Parking Enforcement Officer was reinstated for 2014 (strategic initiative).
- (6) Fire added one Fire Lieutenant and reinstated two Firefighter positions in 2014 (strategic initiative).
- (7) Engineering reinstated a Supervising Traffic Engineer and transferred in two Traffic Technicians from Traffic Engineering (strategic initiative).
- (8) Information Technology reinstated the Information Technology Services Manager position and transferred four positions from Public Safety Communications in a reorganization (strategic initiative). One of these Public Safety Communication positions was added mid-year.
- (9) Parks and Recreation reinstated the Parks Administrative Assistant position (strategic initiative).
- (10) Community Development added a Housing Rehabilitation Assistant position (strategic initiative).
- (11) Transit increased the Transit Cleaner positions by 0.3 FTE. Two part-time Department Assistant II positions were added for an equivalent of 1.15 FTE's (strategic initiative).
- (12) Public Works reinstated a Department Assistant II position (strategic initiative).

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:

DOUBLE BUDGETING COMPARISON

	2013	2014
	Preliminary	Preliminary
	Budget	Budget
Total Budget	\$192,338,036	\$222,914,707
Less Double Budgeted Items	41,788,742	44,123,790
Actual Budget	<u>\$150,549,294</u>	<u>\$178,790,917</u>

The most common instances of double budgeting are:

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

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

SUMMARY OF DOUBLE BUDGETING

Double Budgeting – General Government		Double Budgeting – Other Funds	
City Services		Capital Projects	
Community Relations	\$47,717	Arterial Street	\$15,000
Cemetery	13,861	Capitol Theatre	71,927
Public Safety Communications	91,805	Fire Capital	100,000
Downtown Business Impr District	9,358	Law & Justice Capital	190,000
Tourist Promotion	39,717	Convention Center	70,000
Capitol Theatre	6,030	Cummulative Reserve Capital Impr	50,000
Airport	55,410	Stormwater Capital	350,000
Stormwater Operating Fund	87,083	Wastewater Construction	1,500,000
Transit	358,795	Wastewater Facility Projects	486,850
Refuse	272,311	Wastewater Treatment Plant Capital Rsv	681,500
Wastewater Operating Fund	944,122	Domestic Water Improvement	750,000
Water Operating Fund	435,714	Irrigation Capital Fund	500,000
Irrigation Operating Fund	87,654	Total Capital Projects	\$4,765,277
Unemployment Compensation Reserve	2,271	Debt Service	
Health Benefit Reserve	69,939	2002 PFD Convention Center GO Bond	\$455,000
Workers' Compensation Reserve	20,462	2009 PFD Capitol Theatre GO Bond	462,000
Risk Management Reserve	72,712	Various LTGO (Sundome/Parks/Fire/Street)	2,986,989
Firemen's Relief and Pension	45,758	Arterial Street	57,199
Total City Services	2,660,719	Public Works Trust Construction	84,306
Utility Services	1,321,000	Wastewater Operating Fund	32,939
In Lieu of Taxes		Water 2008 Bonds (ref 1998 Bonds) & Rsv	240,500
Refuse	830,000	Wastewater 2008 Revenue Bonds	415,813
Wastewater Operating Fund	3,832,500	2003/2012 Irrigation Bonds and Reserve	321,504
Water Operating Fund	1,664,000	2003 Wastewater Bonds and Reserve	1,166,344
Stormwater Operating Fund	130,000	Total Debt Service	\$6,222,594
Total	6,456,500	Internal Service	
Other		City Garage - Repl/Trans f/Add's to Fleet	1,449,708
Data Processing	90,000	City Garage-Fuel/M&O	3,781,853
Engineering	700,000	Employee Health Benefit Reserve	7,655,200
Printing	90,000	Environmental Fund	150,000
Codes	50,000	Public Works Department	1,115,438
Electrical Maintenance	21,126	Risk Management Reserve	3,180,000
Total	951,126	Unemployment Compensation	177,000
Total General Fund	11,389,345	Workers Compensation Fund	970,000
Parks Interfund - Utility Tax	1,360,000	Wellness/Emp Assist Program	175,000
Street Interfund	213,760	Total Internal Service	18,654,199
Total General Government		Operating Subsidies	
(General, Parks, and Streets Funds)	\$12,963,105	Public Safety Communications	710,000
		Trolley Fund	100,000
		Tourist Promotion	100,000
		Capitol Theatre	57,000
		Cemetery Fund	132,000
		Wastewater Operating Fund	241,615
		Economic Development	178,000
		Total Operating Subsidies	1,518,615
		Total All Funds	\$44,123,790

CITY SERVICE CHARGE

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

Following are the schedules showing charges for 2013 City Services.

CITY SERVICE DEPARTMENTS

City Service Departments	2013 Budget	Excluded Expenditures	Direct Chrg For Services	Net City Service Costs
City Manager	\$366,555	\$0	\$0	\$366,555
Auditing	110,000	-	-	110,000
Records	491,070	-	-	491,070
Financial Services	1,478,418	-	-	1,478,418
Human Resources	459,969	-	-	459,969
Legal	1,287,573	-	-	1,287,573
Purchasing	541,244	-	270,105	271,139
City Hall	372,923	-	-	372,923
Information Systems	2,216,953	-	160,000	2,056,953
Subtotal	\$7,324,705	\$0	\$430,105	\$6,894,600

- The *2013 Budget* column illustrates the estimated 2013 amended budget which is the basis for distributing charges.
- The *Excluded Expenditures* column represents deductions removed from budgets for expenditures that do not relate to the delivery of administrative support (i.e. prosecution is subtracted from Legal's budget).
- The *Direct Charges for Services* column represents deductions removed from budgets for expenditures that are otherwise reimbursed by direct charge for service (reimbursement from Yakima County is dedicated to the Purchasing budget; print shop revenues to Information Systems).
- The amount in *Net City Services Costs* column represents net administrative city service cost that is distributed among all departments on the basis of budgeted expenditures.

SELF SUPPORTING FUNDS

Self-Supporting Fund	2013	% City	2014		2013	Percent
	Eligible Budget	Service Budget	- City Billable	Service Charges Non-Billable	Charges	Inc (Dec)
Cable TV	\$920,290	0.8%	\$47,717	\$0	\$26,390	80.8%
Cemetery	267,327	0.2%	13,861	-	11,793	17.5%
Public Safety Communications	1,770,568	1.5%	91,805	-	85,119	7.9%
Downtown Business Impr District	180,474	0.2%	9,358	-	10,474	(10.7%)
Tourist Promotion	765,999	0.7%	39,717	-	64,244	(38.2%)
Capitol Theatre	116,300	0.1%	6,030	-	-	n/a
Airport	1,068,650	0.9%	55,410	-	32,000	73.2%
Stormwater	1,679,507	1.5%	87,083	-	92,912	(6.3%)
Transit	6,919,811	6.0%	358,795	-	341,686	5.0%
Refuse	4,945,199	4.3%	272,311	-	240,166	13.4%
Wastewater	17,733,977	15.4%	944,122	-	862,750	9.4%
Water	7,994,786	6.9%	435,714	-	365,138	19.3%
Irrigation	1,555,343	1.3%	87,654	-	64,136	36.7%
Unemployment Comp Reserve	43,796	0.0%	2,271	-	4,235	(46.4%)
Health Benefit Reserve	1,348,854	1.2%	69,939	-	149,397	(53.2%)
Workers Compensation Reserve	394,636	0.3%	20,462	-	18,160	12.7%
Risk Management Reserve	1,402,337	1.2%	72,712	-	38,806	87.4%
Fire Pension-Medical	882,493	0.8%	45,758	-	26,543	72.4%
Subtotal	49,990,347	43.3%	2,660,719	0	2,433,949	
Other Operating Funds & Departments	90,747,256	56.7%	-	3,908,261	-	
Excluded Funds & Departments	59,452,977					
Department City Service Charge	7,324,705					
Total 2013 Budget	\$207,515,285					
Total City Service Budget	\$115,413,355	100.0%	\$2,660,719	\$3,908,261	\$2,433,949	9.3%
			Total Billable and Non-Billable		\$6,568,980	

The *Percent City Service Budget* column represents the percentage allocation used in distributing chargeable city service costs.

- The *Billable City Service Charges* column represents the amount of city service costs to be recovered by the General Fund from other "self-supporting" funds that is included in the 2014 budget.
- The *Non-Billable City Service Charges* column indicates the unbillable allocation of the city service costs. This category consists primarily of other General Government operations, such as Police, Fire, Streets and Parks, for which a city service charge would create an unnecessary "grossing up" of revenues and expenditures in General Government.
- The *Charges* column indicates the 2014 charges for city services.
- The *Percent Increase (Decrease)* column indicates the percentage increase or decrease from 2013 to 2014 charges.

EXCLUSIONS

Funds and Department Budgets Excluded from City Service Charge	Excluded Amount
State Auditor	\$110,000
Hearing Examiner	26,000
Indigent Defense	833,500
Police Pension	453,700
Intergovernmental	291,549
Arterial Street Construction	7,786,615
Trolley	3,938
Front Street Business Improvement	5,000
Tourist Promotion	694,300
Capitol Theatre	232,000
Public Facilities District	15,000
Tourist Promotion	667,000
Public Facilities District-Capitol Theatre	12,000
G.O. Bond Funds	3,816,384
CBD Capital Improvement	153,900
Yakima Revenue Development Area	2,258,316
Parks & Rec. Cap-Construction	22,500
Fire Capital	512,906
Law and Justice Construction	479,372
Public Works Construction	551,466
REET II Capital	225,000
Convention Center Capital	265,500
Cum Res for Capital Improvement	11,168,550
Stormwater Capital	391,500
Transit Capital - Construction	472,950
Transit Operating	1,175,500
Wastewater Facility Cap Res	45,000
Sewer Construction -476	5,728,500
Water Construction-477	4,387,500
Sewer Facility Const-478	12,636,000
Irrigation Construction	640,620
Revenue Bonds	2,127,561
Wellness/EAP	93,700
Environmental Fund	192,950
Firemens Relief & Pension	465,000
YAKCORPS Agency	511,700
	<u>\$59,452,977</u>

RESOURCE AND EXPENDITURE DETAIL

Resources and Expenditures – A summary by fund of just the 2014 estimated resources compared to the 2014 estimated budget, and calculates the fund balance at the end of the budget year. This report is scrutinized carefully by City Management in the budget development phase, as it depicts a fund’s dependency on its beginning cash to balance the current year budget.

Comparative Revenues by Fund – A 3 year summary by fund of Revenues, and then adds the Beginning Balance to calculate total Resources available for next year’s budget.

Expenditures by Fund and Department – A 3 year summary of Expenditures by Fund / Department and calculates the change of the 2014 budget from the 2013 amended budget in both dollar amount and percentage.

Expenditures by Classification – Depicts the 2014 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 and Expenditures by Category – Crosses fund lines, and summarizes the major types of revenue and expenditures for the 2014 budget by General Fund and Other Funds, showing Citywide Totals by account type. The next several pages presents a 3-year summary of selected accounts by specific object code, which is the part of the account number that denotes the character and type of items purchased or services obtained. Where the object titles are not self-explanatory, the explanation as described in the Budgeting, Accounting, and Reporting System (BARS) manual published by the Washington State Auditor’s Office is included as a footnote to the chart.

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.

RESOURCES

Fund	Description	2014	2014	2014	Est. Bal.	2014	2014	End Bal.
		Estimated Revenues	2014 Budget	Estimated Balance	vs. 2013 Budget	Beginning Balance	Ending Balance	vs. 2014 Budget
000	General Fund	\$57,181,843	\$56,936,456	\$245,387	0.4%	\$9,245,322	\$9,490,709	16.7%
131	Parks & Recreation	4,357,215	4,412,448	(55,233)	(1.3%)	678,057	622,824	14.1%
141	Street & Traffic Operations	4,596,360	4,786,409	(190,049)	(4.0%)	1,159,848	969,799	20.3%
General Government Total		66,135,418	66,135,313	105	0.0%	11,083,227	11,083,332	16.8%
123	Economic Development	258,000	456,622	(198,622)	-43.5%	227,303	28,681	6.3%
124	Community Development	1,764,163	1,766,938	(2,775)	(0.2%)	225,833	223,058	12.6%
125	Community Relations	551,600	601,850	(50,250)	(8.3%)	535,672	485,422	80.7%
142	Arterial Street	3,823,975	5,106,566	(1,282,591)	(25.1%)	1,748,436	465,845	9.1%
144	Cemetery	264,950	278,900	(13,950)	(5.0%)	39,883	25,933	9.3%
150	Emergency Services	1,337,026	1,339,282	(2,256)	(0.2%)	134,085	131,829	9.8%
151	Public Safety Communications	3,019,937	3,218,239	(198,302)	(6.2%)	317,729	119,427	3.7%
152	Police Grant	484,000	469,024	14,976	3.2%	428,879	443,855	94.6%
161	Downtown Business Impr. District	235,170	244,358	(9,188)	(3.8%)	31,304	22,116	9.1%
162	Trolley	154,926	57,809	97,117	168.0%	8,036	105,153	181.9%
163	Front Street Business Impr. Area	3,335	9,000	(5,665)	(62.9%)	6,785	1,120	12.4%
170	Tourist Promotion	1,548,250	1,483,667	64,583	4.4%	434,559	499,143	33.6%
171	Capitol Theatre	297,250	342,020	(44,770)	(13.1%)	58,180	13,410	3.9%
172	PFD Revenue - Convention Center	755,750	645,000	110,750	17.2%	245,335	356,085	55.2%
173	Tourism Promotion Area	687,000	687,000	-	0.0%	78,685	78,685	11.5%
174	PFD Revenue-Capitol Theatre	575,500	531,000	44,500	8.4%	96,837	141,337	26.6%
198	FRS/Capitol Theatre Reserve	500	71,927	(71,427)	(99.3%)	180,495	109,068	151.6%
221	LID Guaranty	50	-	50	n/a	60,214	60,264	n/a
272	PFD Convention Center GO Red.	1,016,422	1,015,650	772	0.1%	159,626	160,398	15.8%
281	2005 LTGO Parks and Recreation	2,986,989	2,987,284	(295)	(0.0%)	10,883	10,588	0.4%
284	1995 G. O. Street, Parks & Fire	107,230	294,975	(187,745)	(63.6%)	187,745	-	0.0%
287	1996 G. O. LTD Levy Red.	428,750	425,940	2,810	0.7%	65,655	68,465	16.1%
289	LID Debt Service Control Fund	270,000	245,000	25,000	10.2%	69,154	94,154	38.4%
321	CBD Capital Improvement	22,400	91,000	(68,600)	(75.4%)	156,384	87,784	96.5%
322	Capitol Theatre Construction	71,927	140,000	(68,073)	(48.6%)	72,546	4,473	3.2%
323	Yakima Revenue Development Area	2,850,000	2,473,235	376,765	15.2%	208,278	585,043	23.7%
331	Parks & Recreation Capital	-	100,000	(100,000)	(100.0%)	139,540	39,540	39.5%
332	Fire Capital	134,500	296,459	(161,959)	(54.6%)	534,108	372,149	125.5%
333	Law and Justice Capital	382,886	750,636	(367,750)	(49.0%)	527,162	159,412	21.2%
342	Public Works Trust Construction	676,306	732,773	(56,467)	(7.7%)	403,137	346,670	47.3%
343	REET 2 Capital Fund	592,000	772,787	(180,787)	(23.4%)	513,132	332,345	43.0%
344	Streets \$2M Fund	16,500,000	16,500,000	-	0.0%	-	-	0.0%
364	Transit Capital Reserve	1,268,507	1,749,000	(480,493)	(27.5%)	2,257,292	1,776,799	101.6%
370	Convention Center Capital Impr.	260,500	360,000	(99,500)	(27.6%)	583,267	483,767	134.4%
392	Cum. Reserve for Capital Impr.	4,004,489	4,948,000	(943,511)	(19.1%)	1,996,764	1,053,253	21.3%
421	Airport Operating	993,625	1,037,370	(43,745)	(4.2%)	87,502	43,757	4.2%
422	Airport Capital	10,666,597	11,162,885	(496,288)	(4.4%)	531,920	35,632	0.3%
441	Stormwater Operating Fund	2,165,000	2,325,519	(160,519)	(6.9%)	1,449,369	1,288,850	55.4%
442	Stormwater Capital	444,000	790,000	(346,000)	(43.8%)	1,166,613	820,613	103.9%
462	Transit	7,660,917	8,240,033	(579,116)	(7.0%)	1,467,772	888,657	10.8%

Fund	Description	2014		2014	Est. Bal.	2014	2014	End Bal.
		Estimated Revenues	2014 Budget	Estimated Balance	vs. 2013 Budget	Beginning Balance	Ending Balance	vs. 2014 Budget
471	Refuse	5,586,000	5,670,633	(84,633)	(1.5%)	360,765	276,132	4.9%
472	Wastewater Facility Reserve	505,500	400,000	105,500	26.4%	976,035	1,081,535	270.4%
473	Wastewater Operating	19,958,357	20,213,432	(255,075)	(1.3%)	1,906,383	1,651,308	8.2%
474	Water Operating	7,997,500	9,022,649	(1,025,149)	(11.4%)	2,406,577	1,381,428	15.3%
475	Irrigation Operating	1,766,100	2,063,884	(297,784)	(14.4%)	919,142	621,358	30.1%
476	Sewer Construction	1,500,000	4,200,000	(2,700,000)	(64.3%)	4,677,701	1,977,701	47.1%
477	Domestic Water Improvement	2,264,800	4,320,000	(2,055,200)	(47.6%)	3,615,836	1,560,636	36.1%
478	Wastewater Facilities	8,496,400	8,375,000	121,400	1.4%	1,703,506	1,824,906	21.8%
479	Irrigation System Improvement	1,741,060	1,621,504	119,556	7.4%	454,784	574,340	35.4%
481	1998 Water Revenue Bond Rsv.	400	-	400	n/a	271,807	272,207	n/a
483	1996 Wastewater Revenue Bond Rsv.	700	-	700	n/a	148,463	149,163	n/a
484	1991 Water/Sewer Rev Bond Red.	-	-	-	n/a	114,528	114,528	n/a
486	1998 Water Revenue Bond Red.	240,525	240,500	25	0.0%	4,941	4,966	2.1%
488	1996 Wastewater Revenue Bond Red.	415,813	415,813	-	0.0%	1	1	0.0%
489	1991 Water/Sewer Rev Bond Reserve	1,000	-	1,000	n/a	973,700	974,700	n/a
491	2003 Irrigation Revenue Bond Red.	321,504	322,129	(625)	(0.2%)	35,436	34,811	10.8%
493	2003 Wastewater Revenue Bond Red.	1,166,344	1,166,344	-	0.0%	965	965	0.1%
494	2003 Wastewater Revenue Bond Rsv.	-	-	-	n/a	208,871	208,871	n/a
512	Unemployment Compensation	177,000	286,582	(109,582)	(38.2%)	377,159	267,577	93.4%
513	Employees Health Benefit	9,158,200	9,867,703	(709,503)	(7.2%)	3,779,413	3,069,910	31.1%
514	Workers' Compensation	1,033,000	1,258,630	(225,630)	(17.9%)	1,028,263	802,633	63.8%
515	Risk Management	3,360,000	3,299,649	60,351	1.8%	944,666	1,005,017	30.5%
516	Wellness/EAP Fund	175,000	171,600	3,400	2.0%	181,238	184,638	107.6%
551	Equipment Rental	5,319,711	5,671,800	(352,089)	(6.2%)	4,095,311	3,743,222	66.0%
555	Environmental Fund	150,000	192,950	(42,950)	(22.3%)	395,848	352,898	182.9%
560	Public Works Administration	1,115,438	1,168,866	(53,428)	(4.6%)	424,110	370,682	31.7%
610	Cemetery Trust	14,500	12,000	2,500	20.8%	616,224	618,724	5156.0%
612	Firemen's Relief & Pension	1,259,338	1,259,308	30	0.0%	922,511	922,541	73.3%
632	YAKCORPS Agency Fund	610,671	610,671	-	0.0%	392,200	392,200	64.2%
Total City Budget		<u>\$209,734,706</u>	<u>\$222,714,708</u>	<u>(\$12,980,003)</u>	(5.8%)	<u>\$60,465,713</u>	<u>\$47,485,710</u>	21.3%

COMPARATIVE REVENUES BY FUND

Fund	Description	2012	2013	2014	2014	2014
		Actual Revenues	Estimated Revenues	Estimated Revenues	Beginning Balance	Estimated Resources
000	General Fund	\$52,077,680	\$53,494,980	\$57,081,843	\$9,245,322	\$66,327,165
123	Economic Development	285,650	251,148	258,000	227,303	485,303
124	Community Development	2,182,119	2,448,246	1,764,163	225,833	1,989,996
125	Community Relations	535,014	551,600	551,600	535,672	1,087,272
131	Parks & Recreation	4,210,888	4,346,215	4,357,215	678,057	5,035,272
141	Street & Traffic Operations	5,291,678	5,230,123	4,596,360	1,159,848	5,756,208
142	Arterial Street	2,273,198	8,118,851	3,823,975	1,748,436	5,572,411
144	Cemetery	255,000	271,950	264,950	39,883	304,833
150	Emergency Services	1,204,497	1,217,026	1,337,026	134,085	1,471,111
151	Public Safety Communications	3,211,712	3,183,221	3,019,937	317,729	3,337,666
152	Police Grant	1,248,369	832,911	484,000	428,879	912,879
161	Downtown Business Improvement District	218,638	235,170	235,170	31,304	266,474
162	Trolley	4,843	12,618	154,926	8,036	162,962
163	Front Street Business Improvement Area	3,361	3,035	3,335	6,785	10,120
170	Tourist Promotion	1,510,143	1,438,250	1,548,250	434,559	1,982,809
171	Capitol Theatre	357,471	293,950	297,250	58,180	355,430
172	PFD Revenue - Convention Center	697,171	735,750	755,750	245,335	1,001,085
173	Tourism Promotion Area	632,725	667,000	687,000	78,685	765,685
174	PFD Revenue - Capitol Theatre	527,210	560,500	575,500	96,837	672,337
198	FRS/Capitol Theatre Reserve	10,000	500	500	180,495	180,995
199	Recovery Program Grants	37,348	-	-	-	-
221	LID Guaranty	75	50	50	60,214	60,264
272	PFD Convention Ctr GO Redemption	1,016,196	1,008,120	1,016,422	159,626	1,176,048
281	2005 LTGO Parks and Recreation	986,989	1,175,604	2,986,989	10,883	2,997,872
283	1994 G. O. LTD Levy Redemption	504,569	418,691	-	-	-
284	1995 G. O. Street, Parks & Fire	292,707	293,000	107,230	187,745	294,975
287	1996 G. O. LTD Levy Redemption	429,100	428,750	428,750	65,655	494,405
289	LID Debt Service Control Fund	215,161	270,000	270,000	69,154	339,154
321	CBD Capital Improvement	48,521	50,460	22,400	156,384	178,784
322	Capitol Theatre Construction	2,000	71,927	71,927	72,546	144,473
323	Yakima Revenue Development Area	1,215,943	1,450,000	2,850,000	208,278	3,058,278
331	Parks & Recreation Capital	898,331	82,996	-	139,540	139,540
332	Fire Capital	332,249	1,309,750	134,500	534,108	668,608
333	Law and Justice Capital	971,883	5,543,832	382,886	527,162	910,048
342	Public Works Trust Construction	573,801	666,306	676,306	403,137	1,079,443
343	REET 2 Capital Fund	571,801	582,000	592,000	513,132	1,105,132
344	Streets \$2M Fund	-	-	16,500,000	-	16,500,000
364	Transit Capital Reserve	423,954	1,092,927	1,268,507	2,257,292	3,525,799
370	Convention Center Capital Improvement	330,153	270,500	260,500	583,267	843,767
392	Cum. Reserve for Capital Improvement	1,556,729	8,950,000	4,004,489	1,996,764	6,001,253
421	Airport Operating	-	857,991	993,625	87,502	1,081,127
422	Airport Capital	-	1,931,456	10,666,597	531,920	11,198,517
441	Stormwater Operating Fund	2,252,809	2,165,000	2,165,000	1,449,369	3,614,369
442	Stormwater Capital	268,577	404,073	444,000	1,166,613	1,610,613
462	Transit	7,609,057	7,990,565	7,660,917	1,467,772	9,128,689

Fund	Description	2012	2013	2014	2014	2014
		Actual Revenues	Estimated Revenues	Estimated Revenues	Beginning Balance	Estimated Resources
471	Refuse	5,493,751	5,480,230	5,586,000	360,765	5,946,765
472	Wastewater Facility Reserve	151,268	150,500	505,500	976,035	1,481,535
473	Wastewater Operating	20,408,644	19,823,680	19,958,357	1,906,383	21,864,740
474	Water Operating	9,099,438	7,769,500	7,997,500	2,406,577	10,404,077
475	Irrigation Operating	1,690,832	1,766,100	1,766,100	919,142	2,685,242
476	Sewer Construction	3,622,514	1,364,177	1,500,000	4,677,701	6,177,701
477	Domestic Water Improvement	862,860	6,800,000	2,264,800	3,615,836	5,880,636
478	Wastewater Facilities	3,420,188	12,370,367	8,496,400	1,703,506	10,199,906
479	Irrigation System Improvement	2,224,344	1,241,060	1,741,060	454,784	2,195,844
481	1998 Water Revenue Bond Reserve	600	400	400	271,807	272,207
483	1996 Wastewater Revenue Bond Reserve	1,000	700	700	148,463	149,163
484	1991 Water/Sewer Rev Bond Redemption	-	-	-	114,528	114,528
486	1998 Water Revenue Bond Redemption	234,750	232,725	240,525	4,941	245,466
488	1996 Wastewater Revenue Bond Redemption	413,413	414,813	415,813	1	415,814
489	1991 Water/Sewer Rev Bond Reserve	1,500	1,000	1,000	973,700	974,700
491	2003 Irrigation Revenue Bond Redemption	320,554	321,504	321,504	35,436	356,940
493	2003 Wastewater Revenue Bond Redemption	1,893,507	1,158,544	1,166,344	965	1,167,309
494	2003 Wastewater Revenue Bond Reserve	-	-	-	208,871	208,871
512	Unemployment Compensation	181,275	177,000	177,000	377,159	554,159
513	Employees Health Benefit	11,445,576	10,723,893	9,158,200	3,779,413	12,937,613
514	Workers' Compensation	1,031,754	1,103,618	1,033,000	1,028,263	2,061,263
515	Risk Management	3,154,410	3,638,400	3,360,000	944,666	4,304,666
516	Wellness/EAP Fund	60,000	175,000	175,000	181,238	356,238
551	Equipment Rental	5,847,104	5,468,658	5,319,711	4,095,311	9,415,022
555	Environmental Fund	153,341	150,000	150,000	395,848	545,848
560	Public Works Administration	1,184,331	1,147,438	1,115,438	424,110	1,539,548
610	Cemetery Trust	28,304	15,500	14,500	616,224	630,724
612	Firemen's Relief & Pension	1,391,576	1,265,338	1,259,338	922,511	2,181,849
632	YAKCORPS Agency Fund	537,760	511,700	610,671	392,200	1,002,871
Total City Budget		<u>\$172,129,911</u>	<u>\$204,178,887</u>	<u>\$209,634,706</u>	<u>\$60,465,713</u>	<u>\$270,100,418</u>

EXPENDITURES BY FUND AND DEPARTMENT

Fund/Department	2012	2013	2013	2013	2014	Chng 2014	Percent Change
	Actual Expense	Adopted Budget	Amended Budget	Estimated Budget	Adopted Budget	Adopted to 2013 Est.	
011 City Council	\$236,321	\$284,751	\$284,751	\$275,801	\$282,075	(\$2,676)	(0.9%)
012 City Manager	357,542	366,555	366,555	371,626	372,684	6,129	1.7%
013 State Examiner	105,946	110,000	110,000	110,000	110,000	-	0.0%
014 Records	520,503	491,070	461,070	455,179	563,921	102,851	22.3%
015 Financial Services	1,437,305	1,478,418	1,478,418	1,463,365	1,488,836	10,418	0.7%
016 Human Resources	437,905	459,969	459,969	458,094	513,151	53,182	11.6%
017 Legal	1,087,024	1,287,573	1,287,573	1,273,983	1,314,323	26,750	2.1%
018 Municipal Court	1,173,262	1,384,004	1,384,004	1,345,450	1,344,118	(39,886)	(2.9%)
019 Purchasing	503,721	541,244	541,244	542,992	549,369	8,125	1.5%
020 Yak Urban Area Hearings Examiner	22,475	26,000	26,000	27,500	31,000	5,000	19.2%
021 Environmental Planning	550,322	460,502	534,116	529,622	458,481	(75,635)	(14.2%)
022 Code Administration	1,164,991	1,338,032	1,389,047	1,387,163	1,537,371	148,324	10.7%
024 Indigent Defense	487,601	833,500	833,500	540,500	600,500	(233,000)	(28.0%)
025 Economic Development	42,485	367,217	457,217	454,640	486,733	29,516	6.5%
026 Gang Free Initiative	-	-	-	-	333,105	29,516	6.5%
031 Police	24,470,231	25,309,932	25,880,899	25,160,522	26,057,587	176,688	0.7%
032 Fire	9,419,820	9,865,187	9,909,477	9,789,746	10,167,258	257,781	2.6%
035 Police Pension	1,264,681	1,297,225	1,297,225	1,345,925	1,343,325	46,100	3.6%
041 Engineering	659,375	686,172	686,172	662,004	1,109,632	423,460	61.7%
051 City Hall Maintenance	320,121	372,923	372,923	361,918	407,885	34,962	9.4%
052 Information Systems	2,216,953	2,264,038	2,435,038	2,291,558	2,912,612	477,574	19.6%
054 Utility Services	1,281,779	1,324,950	1,324,950	1,320,889	1,316,181	(8,769)	(0.7%)
095 Intergovernmental	241,669	291,549	261,549	261,049	244,031	(17,518)	(6.7%)
097 Nonrecurring Expenses	-	(730,000)	(730,000)	-	(950,000)	(220,000)	30.1%
099 Transfers	3,485,667	2,502,275	3,002,275	3,002,275	4,342,275	1,340,000	44.6%
General Fund Total	51,487,699	52,613,086	54,053,972	53,431,801	56,936,453	2,882,481	5.3%
131 Parks & Recreation	4,046,898	4,082,425	4,132,425	4,128,949	4,412,448	280,023	6.8%
141 Street & Traffic Operations	5,237,585	5,410,291	5,490,823	5,335,438	4,786,409	(704,414)	(12.8%)
General Government Fund Totals	60,772,182	62,105,802	63,677,220	62,896,188	66,135,310	2,458,090	3.9%
123 Economic Development	256,503	232,332	277,332	277,332	456,622	\$179,290	64.6%
124 Community Development	2,258,745	1,437,393	2,564,724	2,415,534	1,766,938	(797,786)	(31.1%)
125 Community Relations	480,705	922,855	922,855	918,800	601,850	(321,005)	(34.8%)
142 Arterial Street	2,368,655	8,935,977	8,935,977	6,865,515	5,106,566	(3,829,411)	(42.9%)
144 Cemetery	264,453	267,327	267,327	267,287	278,900	11,573	4.3%
150 Emergency Services	1,175,527	1,189,923	1,189,923	1,189,923	1,339,282	149,359	12.6%
151 Public Safety Communications	3,230,863	3,505,154	3,520,154	3,441,871	3,218,239	(301,915)	(8.6%)
152 Police Grant	1,086,380	644,878	708,078	835,439	469,024	(239,054)	(33.8%)
161 Downtown Business Impr. District	154,116	180,474	287,522	287,522	244,358	(43,164)	(15.0%)
162 Trolley	1,217	3,938	77,246	24,568	57,809	(19,437)	(25.2%)
163 Front Street Business Impr Area	1,533	5,000	5,000	5,000	9,000	4,000	80.0%
170 Tourist Promotion	1,426,855	1,460,299	1,460,299	1,460,299	1,483,667	23,368	1.6%
171 Capitol Theatre	346,200	348,300	348,300	344,730	342,020	(6,280)	(1.8%)
172 PFD Revenue - Convention Center	717,685	684,000	684,000	684,000	645,000	(39,000)	(5.7%)
173 Tourism Promotion Area	632,725	667,000	667,000	667,000	687,000	20,000	3.0%
174 PFD Revenue - Capitol Theatre	516,985	517,000	517,000	517,000	531,000	14,000	2.7%
198 FRS/Capitol Theatre Reserve	71,927	71,927	71,927	71,927	71,927	-	0.0%
199 Recovery Program Grants	37,348	-	-	-	-	-	n/a
221 LID Guaranty	20,000	-	-	-	-	-	n/a
272 PFD Convention Ctr GO Red.	1,018,253	1,017,000	1,017,000	1,017,000	1,015,650	(1,350)	(0.1%)

Fund/Department	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Adopted Budget	Chng 2014 Adopted to 2013 Est.	Percent Change
281 2005 LTGO Parks and Recreation	977,717	1,290,844	1,290,844	1,179,460	2,987,284	1,696,440	131.4%
283 1994 G. O. LTD Levy Redemption	515,175	515,625	515,625	515,625	-	(515,625)	(100.0%)
284 1995 G. O. Street, Parks & Fire	293,875	294,600	294,600	294,600	294,975	375	0.1%
287 1996 G. O. LTD Levy Redemption	430,315	428,315	428,315	428,315	425,940	(2,375)	(0.6%)
289 LID Debt Service Control Fund	211,908	285,000	285,000	255,000	245,000	(40,000)	(14.0%)
321 CBD Capital Improvement	72,210	171,000	229,500	229,500	91,000	(138,500)	(60.3%)
322 Capitol Theatre Construction	3,202	-	-	-	140,000	140,000	n/a
323 Yakima Revenue Development Area	1,299,536	2,509,240	2,509,240	1,913,005	2,473,235	(36,005)	(1.4%)
331 Parks & Recreation Capital	819,062	25,000	100,000	100,000	100,000	-	0.0%
332 Fire Capital	271,094	569,896	1,246,896	1,246,459	296,459	(950,437)	(76.2%)
333 Law and Justice Capital	953,846	532,636	5,289,102	5,289,047	750,636	(4,538,466)	(85.8%)
342 Public Works Trust Construction	631,315	845,282	958,782	958,782	732,773	(226,009)	(23.6%)
343 REET 2 Capital Fund	506,822	506,822	506,822	506,822	772,787	265,965	52.5%
344 Streets \$2M Fund	-	-	-	-	16,500,000	16,500,000	n/a
364 Transit Capital Reserve	294,088	545,500	545,500	67,630	1,749,000	1,203,500	220.6%
370 Convention Center Capital Impr	211,826	295,000	295,000	225,000	360,000	65,000	22.0%
392 Cum. Reserve for Capital Impr	2,197,797	12,409,500	12,537,058	9,621,094	4,948,000	(7,589,058)	(60.5%)
421 Airport Operating	-	-	1,081,788	997,451	1,037,370	(44,418)	(4.1%)
422 Airport Capital	-	-	1,897,707	1,897,707	11,162,885	9,265,178	488.2%
441 Stormwater Operating Fund	1,939,945	2,087,622	2,087,622	2,080,778	2,325,519	237,897	11.4%
442 Stormwater Capital	378,233	435,000	503,424	229,550	790,000	286,576	56.9%
462 Transit	7,900,929	8,042,761	8,042,761	7,995,954	8,240,033	197,272	2.5%
471 Refuse	5,435,765	5,545,199	5,654,199	5,652,597	5,670,633	16,434	0.3%
472 Wastewater Facility Reserve	14,280	50,000	50,000	50,000	400,000	350,000	700.0%
473 Wastewater Operating	19,278,273	19,517,212	19,525,178	19,422,519	20,213,432	688,254	3.5%
474 Water Operating	8,204,797	8,546,883	8,546,883	8,273,043	9,022,649	475,766	5.6%
475 Irrigation Operating	1,386,481	1,509,163	1,509,163	1,509,073	2,063,884	554,721	36.8%
476 Wastewater Construction	1,506,642	6,365,000	6,365,000	4,190,000	4,200,000	(2,165,000)	(34.0%)
477 Domestic Water Improvement	426,833	4,875,000	7,150,896	6,995,000	4,320,000	(2,830,896)	(39.6%)
478 Wastewater Facilities	6,573,146	14,040,000	14,040,000	10,980,630	8,375,000	(5,665,000)	(40.3%)
479 Irrigation System Improvement	1,757,032	1,033,304	1,073,252	845,123	1,621,504	548,252	51.1%
486 1998 Water Revenue Bond Red.	234,700	232,700	232,700	232,700	240,500	7,800	3.4%
488 1996 Wastewater Rev Bond Red.	413,413	414,813	414,813	414,813	415,813	1,000	0.2%
491 2003 Irrigation Revenue Bond Red.	320,554	321,504	321,504	321,504	322,129	625	0.2%
493 2003 WW Revenue Bond Red.	1,892,546	1,158,544	1,158,544	1,158,544	1,166,344	7,800	0.7%
494 2003 Wastewater Rev Bond Reserve	619,778	-	-	-	-	-	n/a
512 Unemployment Compensation	150,116	293,796	293,796	158,789	286,582	(7,214)	(2.5%)
513 Employees Health Benefit	10,882,062	11,628,854	11,628,854	9,416,162	9,867,703	(1,761,151)	(15.1%)
514 Workers' Compensation	993,530	1,244,636	1,244,636	1,167,826	1,258,630	13,994	1.1%
515 Risk Management	2,973,111	3,846,337	3,846,337	3,723,925	3,299,649	(546,688)	(14.2%)
516 Wellness/EAP Fund	56,208	93,700	120,200	120,200	171,600	51,400	42.8%
551 Equipment Rental	5,864,466	5,813,480	5,978,336	5,975,598	5,671,800	(306,536)	(5.1%)
555 Environmental Fund	146,154	192,950	192,950	192,950	192,950	-	0.0%
560 Public Works Administration	1,117,602	1,142,645	1,202,645	1,197,546	1,168,866	(33,779)	(2.8%)
610 Cemetery Trust	20,000	5,500	5,500	12,000	12,000	6,500	118.2%
612 Firemen's Relief & Pension	1,292,617	1,347,493	1,347,493	1,234,967	1,259,308	(88,185)	(6.5%)
632 YAKCORPS Agency Fund	187,672	511,700	511,700	511,700	610,671	98,971	19.3%
Non General Gov't Fund Totals	107,723,348	143,610,833	156,581,829	141,079,735	156,579,395	(2,434)	(0.0%)
Total City Budget	\$168,495,530	\$205,716,635	\$220,259,049	\$203,975,923	\$222,714,705	\$2,455,656	1.1%

EXPENDITURES BY FUND AND CATEGORY

Fund/Department	Salaries and Personnel		Supplies	Other Svcs & Charges	Intergov't /Fund Services	Capital Outlay	Debt Service	Interfund Payments f/Service	Total Budget
	Wages	Benefits							
011 City Council	\$95,100	\$7,700	\$5,250	\$174,025	\$0	\$0	\$0	\$0	\$282,075
012 City Manager	268,345	68,140	5,000	31,200	0	0	0	0	372,685
013 State Examiner	0	0	0	110,000	0	0	0	0	110,000
014 Records	239,772	76,273	9,200	238,677	0	0	0	0	563,922
015 Financial Services	1,001,557	324,101	20,000	126,062	100	0	0	17,016	1,488,836
016 Human Resources	282,415	91,170	11,500	127,566	0	0	0	500	513,151
017 Legal	918,702	261,977	16,500	117,145	0	0	0	0	1,314,324
018 Municipal Court	853,234	262,784	22,000	183,101	23,000	0	0	0	1,344,119
019 Purchasing	387,639	131,977	10,200	19,553	0	0	0	0	549,369
020 Yak Urb Area Hrgs Exam.	0	0	0	31,000	0	0	0	0	31,000
021 Environmental Planning	308,438	109,235	8,300	31,050	0	0	0	1,458	458,481
022 Code Administration	848,486	321,795	31,361	321,782	0	0	0	13,947	1,537,371
024 Indigent Defense	0	0	500	600,000	0	0	0	0	600,500
025 Economic Development	203,141	51,592	5,000	227,000	0	0	0	0	486,733
026 Gang Free Initiative	64,396	24,222	0	244,487	0	0	0	0	333,105
031 Police	16,383,196	4,137,185	879,000	1,500,030	1,998,000	0	789,037	371,140	26,057,588
032 Fire	7,548,575	1,748,017	261,600	347,971	100	0	126,899	134,096	10,167,258
035 Police Pension	0	649,000	50	694,275	0	0	0	0	1,343,325
041 Engineering	777,501	266,974	17,000	22,995	0	0	0	25,162	1,109,632
051 City Hall Maintenance	117,730	31,876	18,280	123,326	0	0	0	116,672	407,884
052 Information Systems	1,603,441	520,641	169,650	562,536	0	45,000	10,978	366	2,912,612
054 Utility Services	699,264	277,449	21,000	306,560	0	0	0	11,907	1,316,180
095 Intergovernmental	0	0	0	43,745	164,684	0	35,602	0	244,031
097 Nonrecurring Expenses	0	0	0	-950,000	0	0	0	0	-950,000
099 Transfers	0	0	0	0	4,342,275	0	0	0	4,342,275
General Fund Total	32,600,932	9,362,108	1,511,391	5,234,086	6,528,159	45,000	962,516	692,264	56,936,456
131 Parks & Recreation	1,581,707	591,663	428,600	1,043,989	222,300	0	0	544,188	4,412,447
141 Street & Traffic Ops	1,807,672	697,642	748,200	577,897	100	0	0	954,898	4,786,409
General Gov't Fund Totals	35,990,311	10,651,413	2,688,191	6,855,972	6,750,559	45,000	962,516	2,191,350	66,135,312
123 Economic Development	119,466	53,421	0	283,735	0	0	0	0	456,622
124 Community Development	371,311	144,003	36,893	1,200,151	0	0	0	14,580	1,766,938
125 Community Relations	307,577	107,527	44,203	59,341	0	27,000	0	56,203	601,851
142 Arterial Street	0	0	0	1,210,000	218,850	3,623,400	54,316	0	5,106,566
144 Cemetery	120,030	51,005	26,700	19,837	3,600	0	0	57,728	278,900
150 Emergency Services	892,200	188,034	31,000	1,930	100,000	0	0	126,119	1,339,283
151 Public Safety Comm.	1,918,851	712,720	19,000	157,626	0	0	198,600	211,443	3,218,240
152 Police Grant	285,927	46,665	16,900	119,531	0	0	0	0	469,023
161 Downtown Bus. Imp. Dist.	0	0	55,000	180,000	0	0	0	9,358	244,358
162 Trolley	0	0	0	4,501	0	53,308	0	0	57,809
163 Front Street Bus. Impr Area	0	0	0	9,000	0	0	0	0	9,000
170 Tourist Promotion	0	0	67,000	1,347,819	0	0	0	68,848	1,483,667
171 Capitol Theatre	0	0	23,400	278,930	0	0	0	39,690	342,020
172 PFD Rev. - Conv. Center	0	0	0	15,000	630,000	0	0	0	645,000
173 Tourism Promotion Area	0	0	0	687,000	0	0	0	0	687,000
174 PFD Rev. - Capitol Theatre	0	0	0	12,000	519,000	0	0	0	531,000
198 FRS/Capitol Theatre Res.	0	0	0	0	71,927	0	0	0	71,927
272 PFD Conv. Ctr GO Red.	0	0	0	0	0	0	1,015,650	0	1,015,650

Fund/Department	Salaries and Wages	Personnel Benefits	Supplies	Other Svcs & Charges	Intergov't /Fund Services	Capital Outlay	Debt Service	Interfund Payments f/Service	Total Budget
281 2005 LTGO Parks & Rec.	0	0	0	0	0	0	2,987,284	0	2,987,284
283 1994 GO LTD Levy Red.	0	0	0	0	0	0	294,975	0	294,975
284 1995 GO Street, Pks & Fire	0	0	0	0	0	0	425,940	0	425,940
287 1996 GO LTD Levy Red.	0	0	0	0	15,000	0	230,000	0	245,000
289 LID Debt Svc Control Fund	0	0	11,000	80,000	0	0	0	0	91,000
321 CBD Capital Improvement	0	0	0	0	0	140,000	0	0	140,000
323 Yakima Rev. Dev. Area	0	0	0	1,673,235	0	800,000	0	0	2,473,235
331 Parks & Recreation Capital	0	0	0	0	0	100,000	0	0	100,000
332 Fire Capital	0	0	18,000	50,000	0	158,500	69,959	0	296,459
333 Law and Justice Capital	0	0	252,636	127,000	0	371,000	0	0	750,636
342 Public Works Trust Const.	0	0	0	0	290,967	250,000	191,806	0	732,773
343 REET 2 Capital Fund	0	0	350,000	0	256,822	0	165,965	0	772,787
344 Streets \$2M Fund	0	0	0	0	0	16,500,000	0	0	16,500,000
364 Transit Capital Reserve	0	0	0	0	0	1,749,000	0	0	1,749,000
370 Conv. Center Capital Impr	0	0	250,000	110,000	0	0	0	0	360,000
392 Cum. Res. for Capital Impr	0	0	0	250,000	0	4,698,000	0	0	4,948,000
421 Airport Operating	449,288	152,558	58,380	296,734	0	25,000	0	55,410	1,037,370
422 Airport Capital	0	0	0	0	0	11,162,885	0	0	11,162,885
441 Stormwater Oper Fund	554,486	198,629	50,000	188,684	821,815	12,000	0	499,906	2,325,520
442 Stormwater Capital	0	0	0	25,000	0	765,000	0	0	790,000
462 Transit	2,789,756	1,306,585	1,213,500	1,328,387	66,500	0	0	1,535,305	8,240,033
471 Refuse	1,024,874	424,875	459,099	987,898	1,070,400	0	0	1,703,487	5,670,633
472 Wastewater Facility Res.	0	0	0	400,000	0	0	0	0	400,000
473 Wastewater Operating	3,890,802	1,458,519	1,014,500	1,623,496	8,657,659	155,000	775,618	2,637,838	20,213,432
474 Water Operating	1,866,808	699,046	699,360	631,443	2,871,457	12,000	730,196	1,512,339	9,022,649
475 Irrigation Operating	484,585	189,372	74,000	421,574	550,200	0	0	344,152	2,063,883
476 Wastewater Construction	0	0	0	100,000	0	4,100,000	0	0	4,200,000
477 Domestic Water Impr.	0	0	0	0	0	4,320,000	0	0	4,320,000
478 Wastewater Facilities	0	0	0	1,910,000	0	6,465,000	0	0	8,375,000
479 Irrigation System Impr.	0	0	0	0	321,504	1,300,000	0	0	1,621,504
486 1998 Water Rev. Bond Red.	0	0	0	0	0	0	240,500	0	240,500
488 1996 WW Rev Bond Red.	0	0	0	0	0	0	415,813	0	415,813
491 2003 Irr. Rev. Bond Red.	0	0	0	0	0	0	322,129	0	322,129
493 2003 WW Rev. Bond Red.	0	0	0	0	0	0	1,166,344	0	1,166,344
512 Unemployment Comp.	17,782	257,129	0	9,400	0	0	0	2,271	286,582
513 Employees Health Benefit	83,042	8,436,572	7,500	1,270,650	0	0	0	69,939	9,867,703
514 Workers' Compensation	69,886	873,500	6,482	288,300	0	0	0	20,462	1,258,630
515 Risk Management	491,243	143,824	8,500	2,583,370	0	0	0	72,712	3,299,649
516 Wellness/EAP Fund	0	0	6,700	149,900	0	15,000	0	0	171,600
551 Equipment Rental	654,994	249,996	2,501,353	144,036	150,000	1,706,000	0	265,420	5,671,799
555 Environmental Fund	0	0	500	142,450	0	50,000	0	0	192,950
560 Public Works Admin.	444,454	153,571	56,455	417,010	0	26,000	0	71,376	1,168,866
610 Cemetery Trust	0	0	0	0	12,000	0	0	0	12,000
612 Firemen's Relief & Pension	0	644,000	150	569,400	0	0	0	45,758	1,259,308
632 YAKCORPS Agency Fund	0	0	34,000	576,671	0	0	0	0	610,671
Non General Gov't Fund Totals	16,837,362	16,491,551	7,392,211	21,941,039	16,627,701	58,584,093	9,285,095	9,420,344	156,579,396
Total City Budget	\$52,827,673	\$27,142,964	\$10,080,402	\$28,797,011	\$23,378,260	\$58,629,093	\$10,247,611	\$11,611,694	\$222,714,708

REVENUES BY CATEGORY

	General Fund	Other Funds	Total Revenue
310 Taxes			
311 General Property Taxes	\$11,178,000	\$6,014,230	\$17,192,230
313 Retail Sales and Taxes	17,790,000	7,554,000	25,344,000
314 Utility Taxes	6,456,500	-	6,456,500
316 Business Taxes	9,386,000	650,000	10,036,000
317 Excise Taxes	910,000	-	910,000
318 Other Operating Assessments	-	1,180,000	1,180,000
319 Penalty & Interest-Delinquent Taxes	500	-	500
Total	<u>45,721,000</u>	<u>15,398,230</u>	<u>61,119,230</u>
320 Licenses and Permits			
321 Business Licenses and Permits	33,200	-	33,200
322 Non-business Licenses and Permit	736,000	748,680	1,484,680
Total	<u>769,200</u>	<u>748,680</u>	<u>1,517,880</u>
330 Intergovernmental Revenues			
331 Federal Grants - Direct	-	13,610,246	13,610,246
332 Federal Entitlements	-	199,422	199,422
333 Federal Grants - Indirect	-	5,034,848	5,034,848
334 State Grants	195,000	1,458,110	1,653,110
336 In Lieu and Impact Payments	1,600,300	2,076,738	3,677,038
337 Grants from Local Units	6,330	925,000	931,330
338 Intergovernmental Revenues	1,080,921	5,742,358	6,823,279
Total	<u>2,882,551</u>	<u>29,046,722</u>	<u>31,929,273</u>
340 Charges for Services			
341 General Government	51,870	81,000	132,870
342 Security of Persons and Property	307,100	82,000	389,100
343 Physical Environment	179,800	34,755,390	34,935,190
344 Transportation	-	1,260,630	1,260,630
345 Economic Environment	335,000	699,100	1,034,100
347 Culture and Recreation	-	975,315	975,315
348 Internal Service Fund Sales and Services	-	2,498,000	2,498,000
349 Other Interfund/Department Charges	4,932,844	391,760	5,324,604
Total	<u>5,806,614</u>	<u>40,743,195</u>	<u>46,549,809</u>
350 Fines and Forfeits			
353 Forfeited Contract Deposits	990,000	-	990,000
354 Administrative Penalties	100,000	-	100,000
355 Criminal Traffic Misdemeanors	235,000	-	235,000
356 Criminal Non-traffic Penalties	115,000	-	115,000
357 Criminal Cost	230,000	-	230,000
359 Non-court Fines Forfeitures	-	2,000	2,000
Total	<u>1,670,000</u>	<u>2,000</u>	<u>1,672,000</u>

	<u>General Fund</u>	<u>Other Funds</u>	<u>Total Revenue</u>
360 Miscellaneous Revenues			
361 Interest Earnings	269,000	231,245	500,245
362 Rents and Royalties	25,278	1,856,339	1,881,617
363 Penalty and Interest Assessments	-	2,000	2,000
365 Internal Service Fund Miscellaneous	-	7,078,999	7,078,999
366 Trust and Other Interfund/Dept	-	8,992,500	8,992,500
367 Contributions-Private Source	-	1,048,289	1,048,289
368 Assessment Revenue	-	2,622,241	2,622,241
369 Other Miscellaneous Revenue	38,200	2,056,110	2,094,310
Total	<u>332,478</u>	<u>23,887,723</u>	<u>24,220,201</u>
370 Proprietary/ Trust Gains (losses) & other Income			
374 Capital Contributions-Government Agencies	-	1,549,900	1,549,900
379 Capital Contributions-Others	-	837,177	837,177
Total	<u>-</u>	<u>2,387,077</u>	<u>2,387,077</u>
380 Non Revenues			
381 Interfund Loans Received	-	401,500	401,500
385 Proceeds From Short-Term Debt	-	424,950	424,950
387 Residual Equity Transfer-In	-	90,138	90,138
Total	<u>-</u>	<u>916,588</u>	<u>916,588</u>
390 Other Financing Sources			
391 Proceeds of General L/T Debt	-	25,529,800	25,529,800
395 Proceeds of General Fixed Assets	-	114,500	114,500
397 Operating Transfers-In	-	13,598,348	13,598,348
398 Insurance Recoveries	-	80,000	80,000
Total	<u>-</u>	<u>39,322,648</u>	<u>39,322,648</u>
Total Estimated Revenue	57,181,843	152,452,863	209,634,706
Estimated Beginning Balance	9,245,322	51,220,391	60,465,713
Total Estimated Resources	<u>\$66,427,165</u>	<u>\$203,673,254</u>	<u>\$270,100,419</u>

EXPENDITURES BY CATEGORY

	General Fund	Other Funds	Total Budget
100 Salaries and Wages			
110 Salaries and Wages	\$30,296,254	\$18,998,641	\$49,294,894
120 Overtime	1,396,068	640,350	2,036,418
130 Special Pay/Shift Differential	615,662	370,231	985,893
140 Retirement/Termination Cashout	292,947	217,519	510,466
Total	32,600,931	20,226,741	52,827,671
200 Personnel Benefits			
210 Social Security/Council Benefits	1,097,569	1,383,177	2,480,746
220 Retirement	2,025,264	1,658,440	3,683,705
230 Industrial Insurance	455,751	1,508,413	1,964,164
240 Life Insurance	118,140	88,529	206,668
250 Medical Insurance	4,167,834	11,001,613	15,169,447
260 Dental Insurance	474,810	1,110,472	1,585,282
270 Unemployment Compensation	123,490	329,314	452,804
280 Miscellaneous	250,250	57,400	307,650
290 Pensions and Death Benefits	649,000	643,500	1,292,500
Total	9,362,108	17,780,858	27,142,966
300 Supplies			
310 Office and Operating Supplies	716,491	2,341,392	3,057,883
320 Fuel Consumed	488,500	1,780,531	2,269,031
340 Items Purchased for Resale or Inventory	40,500	2,791,000	2,831,500
350 Small Tools and Equipment	265,900	895,839	1,161,739
3A0 Liquid Alum Sulphate	-	70,000	70,000
3B0 Bioxide Chemicals	-	60,000	60,000
3C0 Chemicals	-	545,250	545,250
3F0 Fluoride	-	45,000	45,000
3G0 Grouting chemicals	-	30,000	30,000
3S0 Soda Ash	-	10,000	10,000
Total	1,511,391	8,569,012	10,080,403
400 Other Services and Charges			
410 Professional Services	3,351,083	11,808,536	15,159,619
420 Communications	417,227	279,230	696,456
430 Transportation/Training	208,748	101,054	309,802
440 Advertising	51,550	116,850	168,400
450 Operating Rentals & Leases	74,546	65,908	140,454
460 Insurance	-	2,391,807	2,391,807
470 Public Utility Services	422,192	4,151,797	4,573,989
480 Repairs and Maintenance	916,200	3,512,058	4,428,258
490 Miscellaneous	(212,460)	909,086	696,626
4D0 Doe W/W Discharge Permit Fee	-	128,000	128,000
4O0 State Water Operating Permit	-	23,000	23,000
4R0 Reserve Fire Fighters	5,000	-	5,000
4W0 Water Quality Tests	-	75,600	75,600
Total	5,234,086	23,562,926	28,797,012

	General Fund	Other Funds	Total Budget
500 Intergovernmental Services			
510 Intergovernment Professional Services	2,146,589	141,200	2,287,789
520 Intergovernment Agreements	39,095	58,425	97,520
530 State/County Taxes and Assessments	200	1,052,600	1,052,800
540 Interfund Taxes and Assessments	-	6,214,265	6,214,265
550 Interfund Subsidies	4,342,275	8,611,973	12,954,248
560 Interfund Transfers	-	90,138	90,138
5C0 Connection Charge Transfers	-	500,000	500,000
5T0 Debt Coverage Transfer Terrace Heights	-	60,000	60,000
5U0 Debt Coverage Transfer Union Gap	-	121,500	121,500
Total	6,528,159	16,850,101	23,378,260
600 Capital Outlays			
610 Land	-	800,000	800,000
620 Buildings	-	350,000	350,000
630 Improvements Other Than Buildings	-	11,674,885	11,674,885
640 Machinery and Equipment	45,000	4,669,500	4,714,500
650 Construction Projects	-	41,089,708	41,089,708
Total	45,000	58,584,093	58,629,093
700 Debt Service - Principal			
710 Debt Service-G.O. Bonds-Principal	-	3,453,886	3,453,886
720 Debt Service-Revenue Bonds-Principal	-	1,405,000	1,405,000
750 Debt Service-Capital Lease-Principal	755,714	53,679	809,393
770 Other Notes	-	395,000	395,000
780 Intergovernmental Loans	30,319	1,695,989	1,726,308
790 Debt Service-LID Assessment-Principal	-	100,000	100,000
Total	786,033	7,103,554	7,889,587
800 Debt Service - Interest			
820 Debt Service-Interest-Interfund Debt	-	37,500	37,500
830 Debt Service-External LTD Interest	176,483	2,144,041	2,320,524
Total	176,483	2,181,541	2,358,024
900 Interfund Payment for Services			
910 Interfund Professional Services	-	50,000	50,000
950 Interfund Opt Rental and Leases	37,767	3,329,020	3,366,787
960 Interfund Insurance Services	654,498	2,153,152	2,807,650
980 Interfund-Garage/Plant Charges	-	767,438	767,438
990 Interfund-Administrative Charges	-	4,619,819	4,619,819
Total	692,265	10,919,429	11,611,694
Total Expenditures	\$56,936,455	\$165,778,253	\$222,714,709

ACCOUNTS BY OBJECT CODE

Salaries Permanent #111

Fund/Department	2012 Actual	2013 Budget	YTD 12/31/2013	2013 Estimate	2014 Budget	13 vs. 14 Budget
011 City Council	\$95,100	\$95,100	\$95,100	\$95,100	\$95,100	0.0%
012 City Manager	212,491	249,547	248,978	249,547	252,722	1.3%
014 Records	168,082	183,064	208,088	210,600	215,367	17.6%
015 Financial Services	869,179	913,194	828,303	851,500	914,244	0.1%
016 Human Resources	296,767	300,731	250,235	258,800	256,460	(14.7%)
017 Legal	699,929	800,334	790,979	790,053	832,738	4.0%
018 Municipal Court	701,470	818,532	766,350	774,300	800,280	(2.2%)
019 Purchasing	325,154	348,747	351,831	348,747	359,811	3.2%
021 Environmental Planning	372,435	291,542	249,888	263,919	293,759	0.8%
022 Code Administration	629,500	708,028	705,764	708,028	802,919	13.4%
025 Economic Development	29,640	185,948	186,611	185,948	190,483	2.4%
026 Gang Free Initiative	-	-	-	-	64,396	n/a
031 Police	11,927,508	13,210,584	12,481,220	12,284,298	13,673,487	3.5%
032 Fire	5,751,837	6,049,429	5,865,076	5,884,723	6,257,798	3.4%
041 Engineering	415,875	417,824	380,082	381,000	723,219	73.1%
051 City Hall Maintenance	50,085	66,886	66,847	66,886	67,226	0.5%
052 Information Systems	962,435	1,027,076	1,015,997	1,013,417	1,440,986	40.3%
054 Utility Services	589,268	637,550	572,676	570,000	638,379	0.1%
General Fund Total	24,096,755	26,304,117	25,064,026	24,936,866	27,879,373	6.0%
123 Economic Development	112,236	112,214	112,667	112,214	112,214	0.0%
124 Community Development	339,950	338,356	334,744	330,275	345,268	2.0%
125 Community Relations	271,246	270,894	271,068	270,894	281,821	4.0%
131 Parks & Recreation	981,983	1,003,526	946,661	941,378	1,028,525	2.5%
141 Street & Traffic Operations	1,693,882	1,690,311	1,581,471	1,596,542	1,579,647	(6.5%)
144 Cemetery	100,624	100,575	87,736	100,575	101,251	0.7%
150 Emergency Services	603,683	616,215	615,306	616,215	711,759	15.5%
151 Public Safety Communications	1,607,110	1,933,865	1,521,820	1,607,550	1,716,044	(11.3%)
152 Police Grant	546,432	301,498	380,733	377,498	167,354	(44.5%)
421 Airport Operating	-	381,589	294,747	283,300	375,121	(1.7%)
441 Stormwater Operating	475,811	514,239	441,798	460,000	500,036	(2.8%)
462 Transit	2,283,035	2,279,666	2,153,143	2,217,038	2,323,703	1.9%
471 Refuse	824,639	918,171	872,236	893,171	920,378	0.2%
473 Wastewater Operating	3,214,890	3,521,369	3,147,129	3,291,251	3,396,846	(3.5%)
474 Water Operating	1,494,186	1,627,196	1,520,942	1,552,589	1,621,363	(0.4%)
475 Irrigation Operating	426,977	447,015	440,335	447,015	431,499	(3.5%)
512 Unemployment Comp Reserve	22,015	21,243	24,509	20,400	16,026	(24.6%)
513 Employees Health Benefit	92,831	97,745	88,804	97,745	78,377	(19.8%)
514 Workers' Compensation	72,202	66,229	70,346	66,229	66,689	0.7%
515 Risk Management	407,365	425,028	435,818	428,100	451,361	6.2%
551 Equipment Rental	576,421	593,144	578,072	593,144	601,854	1.5%
560 Public Works Admin	383,020	372,132	353,617	372,132	373,247	0.3%
City Total	\$40,627,294	\$43,936,337	\$41,337,730	\$41,612,121	\$45,079,755	2.6%

Salaries Temporary #112

Fund/Department	2012 Actual	2013 Budget	YTD 12/31/2013	2013 Estimate	2014 Budget	13 vs. 14 Budget
012 City Manager	\$0	\$0	\$0	\$0	\$3,488	n/a
014 Records	1,591	2,012	1,861	2,012	2,012	0.0%
015 Financial Services	9,866	-	39,268	37,833	-	n/a
016 Human Resources	2,898	2,193	17,299	15,500	6,000	173.6%
017 Legal	24,002	32,333	24,140	24,427	32,933	1.9%
019 Purchasing	8,759	-	-	-	-	n/a
021 Environmental Planning	-	-	12,967	15,200	-	n/a
022 Code Administration	-	15,000	7,692	8,500	-	(100.0%)
025 Economic Development	-	-	2,234	2,600	-	n/a
031 Police	-	-	46,679	31,233	-	n/a
032 Fire	13,823	-	19,190	15,000	-	n/a
051 City Hall Maintenance	20,284	24,983	26,829	24,983	44,584	78.5%
052 Information Systems	27,218	30,876	26,259	15,995	16,995	(45.0%)
054 Utility Services	21,330	15,000	15,311	21,000	14,991	(0.1%)
General Fund Total	129,770	122,397	239,729	214,283	121,003	(1.1%)
124 Community Development	6,820	-	-	-	-	n/a
125 Community Relations	1,198	2,193	921	2,193	2,150	(2.0%)
131 Parks & Recreation	406,899	359,175	443,385	433,305	475,278	32.3%
141 Street & Traffic Operations	-	-	16,586	16,000	-	n/a
144 Cemetery	8,806	9,000	6,997	9,000	9,000	0.0%
151 Public Safety Communication	24,977	12,535	22,585	12,535	12,535	0.0%
152 Police Grants	-	16,200	19,320	23,000	30,999	91.4%
421 Airport Operating	-	11,141	-	-	11,141	0.0%
441 Stormwater Operating	162,929	52,137	118,429	112,000	51,191	(1.8%)
462 Transit	20,032	-	3,620	5,000	-	n/a
471 Refuse	34,293	65,153	31,973	33,889	65,149	(0.0%)
473 Sewer Operating	7,703	14,075	9,419	5,248	21,337	51.6%
474 Water Operating	1,248	-	-	-	-	n/a
515 Risk Management	8,298	14,916	6,484	6,600	15,198	1.9%
560 Public Works Admin	26,899	17,602	24,524	26,614	25,670	45.8%
City Total	\$839,871	\$696,523	\$943,972	\$899,666	\$840,649	20.7%

Overtime #120

Fund/Department	2012	2013	YTD	2013	2014	13 vs. 14
	Actual	Budget	12/31/2013	Estimate	Budget	Budget
012 City Manager	\$2,679	\$0	\$0	\$0	\$0	n/a
014 Records	1,746	2,550	2,121	3,000	3,000	17.6%
015 Financial Services	3,284	8,000	9,907	9,000	8,000	0.0%
016 Human Resources	-	1,500	-	600	1,500	0.0%
017 Legal	603	2,500	334	1,500	1,500	(40.0%)
018 Municipal Court	1,794	6,500	1,574	5,500	6,500	0.0%
021 Environmental Planning	87	-	1,255	25	500	n/a
022 Code Administration	1,811	500	119	325	500	0.0%
031 Police	928,904	887,000	1,101,889	959,000	910,818	2.7%
032 Fire	220,975	264,500	262,064	244,500	444,500	68.1%
041 Engineering	-	1,000	179	1,000	1,000	0.0%
051 City Hall Maintenance	1,444	2,500	3,048	2,500	2,500	0.0%
052 Information Systems	11,634	10,750	15,096	10,750	14,750	37.2%
054 Utility Services	615	1,000	2,421	4,000	1,000	0.0%
General Fund Total	1,175,576	1,188,300	1,400,005	1,241,700	1,396,068	17.5%
124 Community Development	-	600	-	300	600	0.0%
125 Community Relations	273	1,000	65	750	1,000	0.0%
131 Parks & Recreation	3,913	4,600	9,447	6,600	4,600	0.0%
141 Street & Traffic Operations	91,526	68,900	35,957	69,157	67,150	(2.5%)
144 Cemetery	2,148	3,500	410	3,500	3,500	0.0%
150 Emergency Services	23,074	47,000	28,768	47,000	72,000	53.2%
151 Public Safety Communications	179,558	103,000	319,599	308,000	99,000	(3.9%)
152 Police Grant	42,510	163,200	137,084	170,200	100,000	(38.7%)
421 Airport Operating	-	5,000	690	5,000	7,000	40.0%
441 Stormwater Operating	1,688	3,000	703	3,000	3,000	0.0%
462 Transit	72,302	86,000	53,309	44,000	44,000	(48.8%)
471 Refuse	35,574	36,700	40,578	41,700	44,200	20.4%
473 Wastewater Operating	63,835	80,100	64,944	78,100	80,100	0.0%
474 Water Operating	71,349	75,000	76,030	78,000	80,000	6.7%
475 Irrigation Operating	16,050	15,000	11,748	12,000	12,000	(20.0%)
515 Risk Management	-	-	7	5	-	n/a
551 Equipment Rental	10,021	9,700	8,002	9,700	9,700	0.0%
560 Public Works Admin	7,175	13,500	4,270	13,000	12,500	(7.4%)
City Total	\$1,796,572	\$1,904,100	\$2,191,614	\$2,131,712	\$2,036,418	6.9%

Office and Operating Supplies #310

Fund/Department	2012 Actual	2013 Budget	YTD 12/31/2013	2013 Estimate	2014 Budget	13 vs. 14 Budget
011 City Council	\$11,685	\$10,000	\$5,505	\$5,000	\$5,000	(50.0%)
012 City Manager	4,830	5,000	3,341	5,000	5,000	0.0%
014 Records	8,268	8,000	7,101	8,000	8,000	0.0%
015 Financial Services	10,402	15,000	16,474	15,000	16,000	6.7%
016 Human Resources	4,663	7,000	9,281	7,000	8,500	21.4%
017 Legal	8,571	11,500	7,633	11,500	11,500	0.0%
018 Municipal Court	12,210	21,000	28,888	24,000	21,000	0.0%
019 Purchasing	6,329	6,200	6,510	6,200	6,200	0.0%
021 Environmental Planning	3,128	6,000	2,554	4,000	6,000	0.0%
022 Code Administration	13,867	9,861	10,268	9,861	9,861	0.0%
024 Indigent Defense	-	1,000	-	500	500	(50.0%)
031 Police	358,494	412,137	376,073	394,137	401,000	(2.7%)
032 Fire	151,741	140,715	123,575	140,715	138,000	(1.9%)
035 Pension	173	50	401	100	50	0.0%
041 Engineering	5,712	9,000	8,606	9,000	10,000	11.1%
051 City Hall Maintenance	16,123	15,880	15,500	15,880	15,880	0.0%
052 Information Systems	25,150	31,000	17,959	22,000	50,000	61.3%
054 Utility Services	5,753	6,000	4,942	3,000	4,000	(33.3%)
General Fund Total	647,098	715,343	644,610	680,893	716,491	0.2%
124 Community Development	9,225	10,100	18,212	46,500	16,840	66.7%
125 Community Relations	1,178	3,750	1,844	3,750	3,750	0.0%
131 Parks & Recreation	257,922	329,100	293,733	351,600	306,600	(6.8%)
141 Street & Traffic Operations	671,982	650,732	571,198	675,052	597,200	(8.2%)
144 Cemetery	6,444	7,000	6,591	7,000	7,000	0.0%
150 Emergency Services	26,277	25,000	22,759	25,000	25,000	0.0%
151 Public Safety Communications	42,613	37,000	35,400	37,000	9,000	(75.7%)
152 Police Grant	62,982	14,900	3,890	5,500	14,900	0.0%
161 Downtown Business Impr	28,845	57,048	54,089	57,048	55,000	(3.6%)
170 Tourist Promotion	75,331	65,000	69,778	65,000	67,000	3.1%
321 CBD Capital Improvement	-	1,000	145	1,000	1,000	0.0%
332 Fire Capital	12,553	12,000	32,978	10,000	12,000	0.0%
343 REET 2 Capital Fund	250,000	250,000	250,000	250,000	350,000	40.0%
421 Airport Operating	-	17,203	1,589	16,703	32,340	88.0%
441 Stormwater Operating	14,635	30,000	11,489	15,000	30,000	0.0%
462 Transit	13,679	18,500	15,921	18,500	98,500	432.4%
471 Refuse	45,004	46,200	50,418	54,000	92,700	100.6%
473 Wastewater Operating	390,801	437,500	366,227	433,500	287,500	(34.3%)
474 Water Operating	139,652	199,200	196,618	209,200	206,200	3.5%
475 Irrigation Operating	42,204	52,000	59,265	52,000	52,000	0.0%
513 Employees Health Benefit	1,079	3,000	15,507	3,000	5,000	66.7%
514 Workers' Compensation	2,051	4,982	4,756	4,982	4,982	0.0%
515 Risk Management	2,790	3,500	3,005	3,500	3,500	0.0%
516 Wellness/EAP	3,537	1,700	3,844	1,700	1,700	0.0%

Office and Operating Supplies #310 (continued...)

Fund/Department	2012	2013	YTD	2013	2014	13 vs. 14
	Actual	Budget	12/31/2013	Estimate	Budget	Budget
551 Equipment Rental	18,908	23,500	16,480	16,800	18,000	(23.4%)
555 Environmental	-	500	-	500	500	0.0%
560 Public Works Admin	35,341	42,230	34,042	41,030	43,030	1.9%
612 Firemen's' Relief and Pension	177	150	266	150	150	0.0%
City Total	\$2,802,308	\$3,058,138	\$2,784,653	\$3,085,908	\$3,057,883	(0.0%)

Note: Per Budgeting Accounting and Reporting Systems (BARS) object code 31 office and operating supplies are articles purchased directly and consumed by operating departments. Examples are office supplies, forms chemicals, cleaning & sanitations supplies, construction materials and supplies, drugs, electrical supplies, laboratory supplies, paint and painting supplies, etc.

Fuel #320

Fund/Department	2012	2013	YTD	2013	2014	13 vs. 14
	Actual	Budget	12/31/2013	Estimate	Budget	Budget
016 Human Resources	\$0	\$0	\$0	\$0	\$500	n/a
021 Environmental Planning	-	220	421	600	600	172.7%
022 Code Administration	13,623	21,370	14,417	15,500	15,500	(27.5%)
031 Police	406,260	410,000	388,687	380,000	380,000	(7.3%)
032 Fire	77,119	85,500	71,805	72,500	72,500	(15.2%)
041 Engineering	6,450	9,000	4,875	6,000	6,000	(33.3%)
051 City Hall Maintenance	292	413	686	413	400	(3.0%)
052 Information Systems	916	1,500	1,440	1,000	1,000	(33.3%)
054 Utility Services	12,600	13,500	12,455	12,000	12,000	(11.1%)
General Fund Total	517,259	541,503	494,785	488,013	488,500	(9.8%)
124 Community Development	7,427	10,000	7,051	11,000	9,000	(10.0%)
125 Community Relations	308	453	409	453	453	0.0%
131 Parks & Recreation	63,399	60,000	62,191	60,000	60,000	0.0%
141 Street & Traffic Operations	162,808	167,343	138,596	141,000	141,000	(15.7%)
144 Cemetery	10,129	7,280	9,225	10,000	10,000	37.4%
152 Police Grants	3,183	-	1,920	2,000	2,000	n/a
421 Airport Operating	-	15,200	-	15,240	22,240	46.3%
441 Stormwater Operating	17,145	27,830	19,179	17,000	20,000	(28.1%)
462 Transit	1,110,900	1,118,000	1,002,321	1,033,000	1,045,000	(6.5%)
471 Refuse	293,185	266,399	303,358	263,000	281,399	5.6%
473 Wastewater Operating	87,460	114,000	95,295	97,000	114,000	0.0%
474 Water Operating	49,989	51,160	53,267	51,160	51,160	0.0%
475 Irrigation Operating	17,643	18,000	16,199	18,000	18,000	0.0%
551 Equipment Rental	5,137	4,353	5,497	4,353	4,353	0.0%
560 Public Works Admin	1,310	1,925	1,186	1,925	1,925	0.0%
City Total	\$2,347,283	\$2,403,446	\$2,210,479	\$2,213,144	\$2,269,031	(5.6%)

Professional Services #41

Fund/Department	2012	2013	YTD	2013	2014	13 vs. 14
	Actual	Budget	12/31/2013	Estimate	Budget	Budget
011 City Council	\$41,904	\$87,000	\$87,023	\$87,000	\$87,000	0.0%
012 City Manager	6,585	15,000	12,433	13,500	15,000	0.0%
013 State Examiner	105,946	110,000	103,729	110,000	110,000	0.0%
014 Records	9,941	13,500	18,197	25,000	20,000	48.1%
015 Financial Services	54,770	66,000	65,148	78,500	78,000	18.2%
016 Human Resources	7,344	10,400	38,157	24,900	77,900	649.0%
017 Legal	30,765	52,800	25,517	35,800	54,000	2.3%
018 Municipal Court	127,954	150,000	149,469	170,000	150,000	0.0%
020 Hearing Examiner	22,475	25,000	24,626	27,000	30,000	20.0%
021 Environmental Planning	415	75,114	65,706	75,114	1,500	(98.0%)
022 Code Administration	126,412	183,015	187,922	188,015	239,796	31.0%
024 Indigent Defense	487,601	832,500	541,656	540,000	600,000	(27.9%)
025 Economic Development	-	130,000	207,098	160,000	220,000	69.2%
026 Gang Free Initiative	-	-	-	-	237,487	n/a
031 Police	512,557	603,000	659,218	730,049	418,000	(30.7%)
032 Fire	31,017	31,300	25,450	31,300	106,300	239.6%
035 Pension	625,766	644,700	732,690	718,250	690,700	7.1%
041 Engineering	-	3,000	-	-	-	(100.0%)
051 City Hall Maintenance	759	1,000	-	1,000	1,000	0.0%
052 Information Systems	126,915	94,950	75,772	50,000	50,000	(47.3%)
054 Utility Services	148,416	155,875	229,808	210,000	164,000	5.2%
095 Intergovernmental	612	1,100	525	600	400	(63.6%)
General Fund Total	2,468,154	3,285,254	3,250,144	3,276,028	3,351,083	2.0%
123 Economic Development	78,305	95,000	101,030	95,000	280,000	194.7%
124 Community Development	264,271	289,648	262,172	289,828	277,980	(4.0%)
125 Community Relations	630	50,000	64,739	50,000	15,000	(70.0%)
131 Parks & Recreation	361,061	471,600	347,096	369,600	459,600	(2.5%)
141 Street & Traffic Operations	119,808	16,000	1,548	16,000	26,000	62.5%
142 Arterial Street	308	5,000	2,649	15,000	270,000	5300.0%
144 Cemetery	150	150	-	150	150	0.0%
151 Public Safety Communications	9,446	6,500	27,652	13,900	6,500	0.0%
152 Police Grant	166,794	112,000	136,446	106,000	112,000	0.0%
161 Parking & Business Impr	118,362	195,000	190,131	195,000	180,000	(7.7%)
170 Tourist Promotion	986,857	1,000,373	997,108	1,000,373	1,036,200	3.6%
171 Capitol Theatre	232,000	232,000	232,000	232,000	232,000	0.0%
173 Tourism Promotion Area	632,725	667,000	643,696	667,000	687,000	3.0%
321 CBD Capital Improvement	9,072	150,000	157,581	150,000	20,000	(86.7%)
323 Yakima Rev Development Area	1,038,532	1,448,235	488,003	852,000	1,673,235	15.5%
333 Law & Justice Capital	143,974	65,000	12,752	39,000	65,000	0.0%
370 Convention Center Capital	-	75,000	3,823	5,000	80,000	6.7%
392 Cum Res for Capital Impr	394,476	237,110	733,358	672,110	250,000	5.4%

Professional Services #41 (Continued...)

Fund/Department	2012	2013	YTD	2013	2014	13 vs. 14
	Actual	Budget	12/31/2013	Estimate	Budget	Budget
421 Airport Operating	-	17,585	1,048	32,750	44,100	150.8%
422 Airport Capital	-	143,933	-	143,933	-	(100.0%)
441 Stormwater Operating	106,737	57,500	30,546	57,500	155,000	169.6%
442 Stormwater Capital	18,488	55,000	26,968	40,000	25,000	(54.5%)
462 Transit	964,292	1,018,000	895,549	993,000	965,000	(5.2%)
473 Wastewater Operating	-	-	810	7,500	-	n/a
474 Water Operating	99,206	93,500	36,306	86,500	148,500	58.8%
475 Irrigation Operating	46,615	35,200	12,093	35,200	35,200	0.0%
476 Sewer Construction	2,634	3,000	2,146	3,000	3,000	0.0%
477 Domestic Water Impr	222,819	100,000	51,525	100,000	100,000	0.0%
478 Wastewater Facility Project	544,217	1,480,000	1,454,426	2,080,000	1,910,000	29.1%
512 Unemployment Compensation	7,780	9,400	6,108	9,400	9,400	0.0%
513 Employees Health Benefit	572,698	484,000	891,201	664,000	666,000	37.6%
514 Workers' Compensation	145,568	201,500	172,091	172,400	204,000	1.2%
515 Risk Management	810,537	790,000	1,283,152	1,359,000	642,000	(18.7%)
516 Wellness/EAP	34,810	57,500	58,032	57,500	105,000	82.6%
551 Equipment Rental	314	1,000	200	-	-	(100.0%)
555 Environmental	15,867	25,000	-	25,000	25,000	0.0%
560 Public Works Admin	6,349	4,500	18,092	9,000	7,500	66.7%
612 Firemen's' Relief and Pension	553,307	577,000	552,171	533,150	516,500	(10.5%)
632 YAKCORPS Agency fund	172,286	431,700	437,422	431,700	576,671	33.6%
City Total	<u>\$11,349,450</u>	<u>\$13,986,188</u>	<u>\$13,581,816</u>	<u>\$14,884,522</u>	<u>\$15,159,619</u>	8.4%

Note: Per Budgeting Accounting and Reporting Systems (BARS) object code 41 Professional Services includes accounting and auditing, engineering and architectural, computer programming, management consulting, legal, custodial cleaning, messenger, etc.

Travel & Training #43

Fund/Department	2012	2013	YTD	2013	2014	13 vs. 14
	Actual	Budget	12/31/2013	Estimate	Budget	Budget
011 City Council	\$5,773	\$10,000	\$8,209	\$10,000	\$10,000	0.0%
012 City Manager	3,891	6,000	2,629	4,000	6,000	0.0%
014 Records	2,160	4,000	1,532	4,000	4,000	0.0%
015 Financial Services	5,002	6,500	4,963	7,700	7,500	15.4%
016 Human Resources	2,269	4,100	477	4,100	5,100	24.4%
017 Legal	4,926	7,800	3,376	7,800	10,000	28.2%
018 Municipal Court	1,010	3,000	608	3,000	3,000	0.0%
019 Purchasing	3,602	4,825	885	4,825	4,000	(17.1%)
021 Environmental Planning	1,240	1,800	247	1,800	1,800	0.0%
022 Code Administration	30	1,200	177	1,200	7,500	525.0%
025 Economic Development	-	3,000	1,932	3,000	3,000	0.0%
031 Police	52,530	40,000	54,592	80,000	115,000	187.5%
032 Fire	6,557	14,780	3,074	14,780	14,780	0.0%
035 Police Pension	2,263	2,375	1,476	2,375	2,375	0.0%
041 Engineering	1,464	1,500	715	1,500	4,000	166.7%
051 City Hall Maintenance	-	465	-	465	465	0.0%
052 Information Systems	5,787	8,228	1,818	3,588	8,228	0.0%
054 Utility Services	1,440	1,500	-	-	2,000	33.3%
General Fund Total	99,944	121,073	86,709	154,133	208,748	72.4%
123 Economic Development	5,194	1,000	-	1,000	1,000	0.0%
124 Community Development	883	1,000	137	2,500	2,500	150.0%
125 Community Relations	828	1,609	156	1,609	1,609	0.0%
131 Parks & Recreation	2,811	4,200	1,953	4,200	4,200	0.0%
141 Street & Traffic Operations	3,684	3,100	1,346	3,100	3,600	16.1%
150 Emergency Services	-	930	-	930	930	0.0%
151 Public Safety Communications	16,063	13,000	6,659	6,000	13,000	0.0%
152 Police Grants	498	1,100	358	1,100	1,100	0.0%
170 Tourist Promotion	771	2,000	246	2,000	2,000	0.0%
421 Airport Operating	-	1,350	225	1,620	2,120	57.0%
441 Stormwater Operating	471	500	7	500	500	0.0%
462 Transit	6,339	9,000	5,002	10,000	10,000	11.1%
471 Refuse	907	1,045	2,287	2,287	1,045	0.0%
473 Sewer Operating	6,704	8,800	7,554	10,800	9,500	8.0%
474 Water Operating	3,634	8,900	2,519	7,000	9,400	5.6%
475 Irrigation Operating	47	1,000	101	1,000	1,000	0.0%
513 Employees Health Benefit	1,340	3,500	694	3,500	3,500	0.0%
514 Workers' Compensation	658	1,600	228	1,600	2,000	25.0%
515 Risk Management	3,497	4,000	861	4,000	4,000	0.0%
516 Wellness/EAP Fund	804	3,000	-	3,000	17,500	483.3%
551 Equipment Rental	1,104	5,000	1,940	4,500	5,000	0.0%
555 Environmental	-	950	-	950	950	0.0%
560 Public Works Admin	1,092	2,600	666	2,600	2,600	0.0%
612 Firemen's Relief and Pension	1,731	2,000	923	2,000	2,000	0.0%
City Total	\$159,004	\$202,257	\$120,572	\$231,929	\$309,802	53.2%

Telephone #421

Fund/Department	2012 Actual	2013 Budget	YTD 12/31/2013	2013 Estimate	2014 Budget	13 vs. 14 Budget
011 City Council	\$263	\$200	\$201	\$150	\$150	(25.0%)
012 City Manager	967	900	650	900	400	(55.6%)
014 Records	1,357	1,000	1,061	1,000	1,000	0.0%
015 Financial Services	2,925	4,000	2,283	3,000	1,350	(66.3%)
016 Human Resources	2,061	1,750	1,560	1,750	871	(50.2%)
017 Legal	2,767	3,266	2,115	3,266	1,160	(64.5%)
018 Municipal Court	2,359	2,916	1,813	2,916	1,036	(64.5%)
019 Purchasing	1,119	1,652	916	700	700	(57.6%)
021 Environmental Planning	1,522	1,866	1,579	1,866	1,500	(19.6%)
022 Code Administration	3,338	4,433	2,666	4,433	1,492	(66.3%)
031 Police	44,867	45,239	35,651	42,300	31,340	(30.7%)
032 Fire	15,763	16,161	16,426	16,161	16,492	2.0%
041 Engineering	3,132	3,966	2,433	3,966	3,200	(19.3%)
051 City Hall Maintenance	1,661	2,016	1,396	2,016	1,140	(43.5%)
052 Information Systems	12,098	5,949	10,041	5,949	12,447	109.2%
054 Utility Services	1,890	1,516	966	1,516	539	(64.4%)
General Fund Total	98,089	96,830	81,755	91,889	74,817	(22.7%)
124 Community Development	5,953	5,534	8,734	8,500	8,785	58.7%
125 Community Relations	1,016	1,283	780	500	456	(64.5%)
131 Parks & Recreation	10,137	11,311	16,041	11,311	17,849	57.8%
141 Street & Traffic Operations	4,815	4,500	3,253	4,500	3,671	(18.4%)
144 Cemetery	892	501	2,012	2,000	2,000	299.2%
151 Public Safety Communication	93,083	54,406	56,739	54,406	53,087	(2.4%)
162 Trolley	647	676	1,108	676	1,235	82.7%
170 Tourist Promotion	19,317	18,000	17,562	18,000	18,000	0.0%
421 Airport Operating	-	3,350	755	3,600	2,100	(37.3%)
462 Transit	1,078	1,000	812	1,000	820	(18.0%)
471 Refuse	16	15	30	15	15	0.0%
473 Sewer Operating	13,455	14,874	13,886	14,874	12,867	(13.5%)
474 Water Operating	2,442	1,985	3,311	1,985	3,369	69.7%
475 Irrigation Operating	178	233	135	100	83	(64.4%)
513 Employees Health Benefit	-	-	2,319	-	1,800	n/a
551 Equipment Rental	117	150	106	150	-	(100.0%)
560 Public Works Admin	50,227	47,078	33,435	40,000	37,042	(21.3%)
City Total	\$301,464	\$261,726	\$242,774	\$253,506	\$237,996	(9.1%)

Postage #422

Fund/Department	2012 Actual	2013 Budget	YTD 12/31/2013	2013 Estimate	2014 Budget	13 vs. 14 Budget
011 City Council	\$657	\$500	\$182	\$400	\$500	0.0%
012 City Manager	334	450	224	300	300	(33.3%)
014 Records	755	1,500	433	1,000	1,500	0.0%
015 Financial Services	7,053	9,938	7,614	7,400	7,500	(24.5%)
016 Human Resources	426	1,310	428	1,310	1,310	0.0%
017 Legal	2,626	3,986	3,655	3,986	3,986	0.0%
018 Municipal Court	4,245	5,880	5,413	5,880	5,880	0.0%
019 Purchasing	481	1,168	303	1,168	1,168	0.0%
021 Environmental Planning	3,439	5,000	2,953	3,000	5,000	0.0%
022 Code Administration	13,969	16,746	14,372	14,000	14,000	(16.4%)
025 Economic Development	-	-	22	-	-	n/a
031 Police	8,891	14,000	12,145	7,500	14,000	0.0%
032 Fire	1,204	1,500	1,476	1,500	1,500	0.0%
035 Police Pension	159	100	333	200	200	100.0%
041 Engineering	240	500	219	500	250	(50.0%)
052 Information Systems	593	1,000	379	1,000	1,000	0.0%
054 Utility Services	112,617	95,400	92,181	98,000	98,000	2.7%
General Fund Total	157,693	158,978	142,331	147,144	156,094	(1.8%)
124 Community Development	727	1,000	645	1,000	1,000	0.0%
125 Community Relations	16	123	298	400	123	0.0%
131 Parks & Recreation	4,384	6,267	2,312	6,267	6,267	0.0%
141 Street & Traffic Operations	183	325	109	325	325	0.0%
144 Cemetery	229	409	243	409	409	0.0%
152 Police Grants	381	2,500	1,326	1,000	2,500	0.0%
421 Airport Operating	-	635	249	1,600	700	10.2%
441 Stormwater Operating	381	980	202	980	980	0.0%
462 Transit	1,355	1,000	2,117	2,000	1,000	0.0%
471 Refuse	2,799	5,521	3,207	5,521	5,521	0.0%
473 Wastewater Operating	433	2,090	539	2,090	2,090	0.0%
474 Water Operating	1,458	2,652	1,199	2,652	2,652	0.0%
475 Irrigation Operating	64	1,000	565	1,000	1,000	0.0%
513 Employees Health Benefit	140	500	1,733	500	2,300	360.0%
514 Workers' Compensation	-	-	5	-	-	n/a
516 Wellness/EAP Fund	-	500	33	500	500	0.0%
551 Equipment Rental	1,234	1,250	1,419	1,250	1,250	0.0%
560 Public Works Admin	677	2,098	307	1,098	2,098	0.0%
612 Firemen's Relief & Pension	233	100	386	200	200	
City Total	\$172,387	\$187,926	\$159,226	\$175,935	\$187,007	(0.5%)

Cellular Phone #42C

Fund/Department	2012 Actual	2013 Budget	YTD 12/31/2013	2013 Estimate	2014 Budget	13 vs. 14 Budget
011 City Council	\$6,014	\$5,000	\$4,436	\$3,000	\$4,000	(20.0%)
012 City Manager	1,522	1,800	1,650	1,500	1,000	(44.4%)
014 Records	1,369	1,000	872	1,000	681	(31.9%)
015 Financial Services	1,016	1,000	1,784	1,600	1,362	36.2%
016 Human Resources	2,131	2,400	755	1,000	681	(71.6%)
017 Legal	3,573	4,978	3,710	4,978	3,404	(31.6%)
018 Municipal Court	1,101	1,790	925	1,790	685	(61.7%)
019 Purchasing	1,906	1,600	1,273	900	681	(57.4%)
021 Environmental Planning	157	-	664	648	650	n/a
022 Code Administration	6,643	10,065	8,017	10,365	9,373	(6.9%)
025 Economic Development	158	1,000	667	1,000	1,000	0.0%
031 Police	81,936	85,000	86,411	65,000	75,711	(10.9%)
032 Fire	9,784	14,894	13,150	14,894	12,543	(15.8%)
041 Engineering	3,750	4,000	5,660	6,523	6,523	63.1%
051 City Hall Maintenance	873	1,152	1,041	1,152	909	(21.1%)
052 Information Systems	5,675	8,000	10,589	8,000	7,938	(0.8%)
054 Utility Services	3,432	3,634	765	1,200	1,000	(72.5%)
General Fund Total	131,039	147,313	142,369	124,550	128,141	(13.0%)
124 Community Development	3,195	3,000	3,453	3,800	3,975	32.5%
125 Community Relations	1,804	1,224	1,415	1,224	1,362	11.3%
131 Parks & Recreation	6,687	6,047	5,915	6,047	5,641	(6.7%)
141 Street & Traffic Operations	6,969	6,700	6,707	6,700	5,501	(17.9%)
144 Cemetery	228	476	476	476	228	(52.1%)
151 Public Safety Communications	1,251	5,000	2,579	2,000	2,226	(55.5%)
152 Police Grants	630	750	649	750	681	(9.2%)
421 Airport Operating	-	550	705	650	807	46.7%
441 Stormwater Operating	637	650	1,147	650	504	(22.5%)
462 Transit	2,488	2,913	2,619	2,913	2,271	(22.0%)
471 Refuse	680	753	1,686	1,500	7,042	835.1%
473 Sewer Operating	8,466	9,500	10,527	9,500	10,929	15.0%
474 Water Operating	4,960	7,786	6,059	7,786	5,465	(29.8%)
475 Irrigation Operating	1,267	1,500	1,604	1,500	1,141	(23.9%)
551 Equipment Rental	947	1,500	1,832	1,500	2,842	89.5%
560 Public Works Admin	1,741	4,029	2,034	3,529	2,076	(48.5%)
City Total	\$172,991	\$199,692	\$191,776	\$175,076	\$180,832	(9.4%)

Electricity #471

Fund/Department	2012 Actual	2013 Budget	YTD 12/31/2013	2013 Estimate	2014 Budget	13 vs. 14 Budget
031 Police	\$112,725	\$112,677	\$122,628	\$109,948	\$110,498	(1.9%)
032 Fire	49,651	51,340	49,005	51,340	51,340	0.0%
051 City Hall Maintenance	69,183	66,673	70,696	70,000	70,000	5.0%
General Fund Total	231,560	230,690	242,329	231,288	231,838	0.5%
124 Community Development	4,221	4,476	4,518	4,476	4,976	11.2%
125 Community Relations	3,368	5,036	3,465	5,036	5,036	0.0%
131 Parks & Recreation	118,554	109,674	114,921	109,674	109,674	0.0%
141 Street & Traffic Operations	451,086	453,200	455,795	453,200	453,200	0.0%
144 Cemetery	4,586	5,075	4,352	5,075	5,075	0.0%
170 Tourist Promotion	115,301	118,000	124,853	123,000	123,000	4.2%
421 Airport Operating	-	74,000	-	74,000	78,000	5.4%
441 Stormwater Operating	190	400	3,261	2,200	3,500	775.0%
462 Transit	4,641	5,746	4,398	5,750	5,750	0.1%
473 Wastewater Operating	545,608	638,520	588,256	638,520	638,520	0.0%
474 Water Operating	223,533	228,375	371,222	275,000	300,000	31.4%
475 Equipment Rental	74,244	83,424	75,831	80,000	83,000	(0.5%)
551 Irrigation Operating	586	-	1,284	1,200	1,200	n/a
560 Public Works Admin	82,723	89,523	83,126	89,523	89,523	0.0%
City Total	\$1,860,201	\$2,046,140	\$2,077,610	\$2,097,942	\$2,132,292	4.2%

Natural Gas #472

Fund/Department	2012 Actual	2013 Budget	YTD 12/31/2013	2013 Estimate	2014 Budget	13 vs. 14 Budget
031 Police	\$33,520	\$49,970	\$33,863	\$49,970	\$47,472	(5.0%)
032 Fire	24,345	34,844	23,084	33,305	31,840	(8.6%)
051 City Hall Maintenance	9,471	19,616	6,832	10,000	15,000	(23.5%)
General Fund Total	67,336	104,430	63,779	93,275	94,311	(9.7%)
125 Community Relations	1,310	1,564	1,460	1,564	1,485	(5.0%)
131 Parks & Recreation	36,149	52,848	38,142	46,948	50,206	(5.0%)
144 Cemetery	852	1,045	977	1,045	993	(5.0%)
170 Tourist Promotion	23,656	42,000	19,116	37,000	35,150	(16.3%)
421 Airport Operating	-	3,400	-	2,000	5,000	47.1%
462 Transit	481	1,561	556	1,575	1,490	(4.6%)
473 Sewer Operating	11,286	15,500	27,685	35,500	34,975	125.6%
560 Public Works Admin	98,085	109,250	83,688	109,250	103,788	(5.0%)
City Total	\$239,156	\$331,598	\$235,405	\$328,157	\$327,398	(1.3%)

Miscellaneous #490

Fund/Department	2012	2013	YTD	2013	2014	13 vs. 14
	Actual	Budget	12/31/2013	Estimate	Budget	Budget
011 City Council	\$67,237	\$69,000	\$70,848	\$67,000	\$69,350	0.5%
012 City Manager	22,038	9,000	6,914	7,000	8,000	(11.1%)
014 Records	189,958	124,800	86,970	88,026	195,000	56.3%
015 Financial Services	26,127	30,000	31,297	29,470	30,200	0.7%
016 Human Resources	7,511	7,650	8,348	7,650	15,600	103.9%
017 Legal	30,782	34,095	31,078	35,595	37,595	10.3%
018 Municipal Court	20,815	21,000	20,169	21,700	21,000	0.0%
019 Purchasing	12,425	12,700	7,834	11,500	10,500	(17.3%)
020 Hearing Examiner	-	1,000	-	500	1,000	0.0%
021 Environmental Planning	5,666	10,750	10,429	13,415	12,100	12.6%
022 Code Administration	36,038	44,700	67,801	42,771	42,500	(4.9%)
025 Economic Development	-	3,000	4,131	4,000	3,000	0.0%
026 Gang Free Initiative	-	-	-	-	7,000	n/a
031 Police	149,391	174,300	144,548	107,300	174,300	0.0%
032 Fire	31,798	31,800	30,137	31,800	32,900	3.5%
035 Pension	875	1,000	651	1,000	1,000	0.0%
041 Engineering	9,987	7,750	3,359	8,000	8,300	7.1%
051 City Hall Maintenance	990	1,000	693	1,000	1,000	0.0%
052 Information Systems	6,816	5,350	9,415	5,350	5,350	0.0%
054 Utility Services	42,658	20,056	10,025	13,500	18,500	(7.8%)
095 Intergovernmental	43,263	63,983	63,983	63,983	43,345	(32.3%)
097 Nonrecurring Expenses	-	(730,000)	-	-	(950,000)	30.1%
General Fund Total	704,375	(57,066)	608,631	560,560	(212,460)	272.3%
123 Economic Development	764	-	1	-	-	n/a
124 Community Development	19,986	16,720	4,810	11,900	11,900	(28.8%)
125 Community Relations	2,733	4,550	3,636	5,050	5,050	11.0%
131 Parks & Recreation	17,261	23,225	23,218	23,225	23,225	0.0%
141 Street & Traffic Operations	10,014	10,000	8,573	10,000	20,600	106.0%
144 Cemetery	745	1,250	1,004	1,250	1,250	0.0%
150 Emergency Services	534	1,000	371	1,000	1,000	0.0%
151 Public Safety Communications	23,560	24,000	26,804	24,500	24,000	0.0%
152 Police Grants	2,920	2,250	1,659	2,250	3,250	44.4%
163 Front Street Business Impr	1,533	5,000	6,368	5,000	9,000	80.0%
170 Tourist Promotion	3,682	8,000	9,464	7,860	8,000	0.0%
172 Public Facilities District - Conv Center	12,685	15,000	12,772	15,000	15,000	0.0%
174 Public Facilities District - Capitol Theatre	12,685	12,000	12,772	12,000	12,000	0.0%
321 CBD Capital Improvement	1,545	-	2,340	2,700	-	n/a
421 Airport Operating	-	15,200	749	16,550	16,600	9.2%
441 Stormwater Operating	1,679	6,200	817	6,200	6,200	0.0%
462 Transit	53,801	95,500	67,560	73,200	95,500	0.0%
471 Refuse	17,974	9,406	3,589	8,442	13,650	45.1%
473 Wastewater Operating	30,641	42,700	30,971	47,200	80,500	88.5%
474 Water Operating	40,650	60,300	55,431	63,246	75,800	25.7%
475 Irrigation Operating	13,859	17,000	20,579	20,800	22,500	32.4%

Miscellaneous #490 (Continued...)

Fund/Department	2012	2013	YTD	2013	2014	13 vs. 14
	Actual	Budget	12/31/2013	Estimate	Budget	Budget
513 Employees Health Benefit	5,136	5,900	4,423	5,900	6,400	8.5%
514 Workers' Compensation	1,624	4,600	2,024	4,600	4,600	0.0%
515 Risk Management	238,585	915,500	249,818	215,500	265,500	(71.0%)
516 Wellness/EAP	6,728	6,000	17,082	6,000	11,900	98.3%
551 Equipment Rental	4,551	5,961	5,350	6,361	6,361	6.7%
555 Environmental	-	101,500	44	101,500	101,500	0.0%
560 Public Works Admin	2,889	14,600	5,283	8,100	17,100	17.1%
612 Firemen's Relief and Pension	625	20,700	401	20,700	50,700	144.9%
City Total	\$1,233,763	\$1,386,996	\$1,186,547	\$1,286,594	\$696,626	(49.8%)

Note: Per Budgeting Accounting and Reporting Systems (BARS) object code 49 Miscellaneous includes court costs and investigations, dues, subscription and memberships, information and credit services, filing, recording and witness fees, contractual services not otherwise classified, judgments and damages, registration, printing and binding, etc.

Equipment Maintenance #951

Fund/Department	2012	2013	YTD	2013	2014	13 vs. 14
	Actual	Budget	12/31/2013	Estimate	Budget	Budget
016 Human Resources	\$0	\$0	\$0	\$0	\$500	n/a
021 Environmental Planning	411	1,735	1,735	1,740	1,458	(16.0%)
022 Code Administration	12,183	12,578	12,578	12,578	10,817	(14.0%)
041 Engineering	4,114	4,849	4,849	4,849	4,563	(5.9%)
051 City Hall Maintenance	199	897	897	897	1,888	110.5%
052 Information Systems	467	320	320	320	366	14.4%
054 Utility Services	11,803	8,410	8,410	8,410	6,479	(23.0%)
General Fund Total	29,177	28,789	28,789	28,794	26,071	(9.4%)
124 Community Development	10,000	5,214	5,214	5,214	2,580	(50.5%)
125 Community Relations	-	2,004	2,004	2,004	632	(68.5%)
131 Parks & Recreation	106,964	127,538	127,538	127,538	104,017	(18.4%)
141 Street & Traffic Operations	432,432	388,831	388,831	388,831	313,293	(19.4%)
144 Cemetery	10,781	3,761	3,761	3,761	15,635	315.7%
441 Stormwater Operating	21,646	32,668	32,668	32,668	50,936	55.9%
462 Transit	545,798	580,069	580,069	580,069	703,728	21.3%
471 Refuse	406,494	441,383	441,383	441,383	373,963	(15.3%)
473 Wastewater Operating	102,599	85,902	85,902	85,902	100,270	16.7%
474 Water Operating	80,256	83,031	83,031	83,031	98,524	18.7%
475 Irrigation Operating	17,094	9,418	9,418	9,418	18,625	97.8%
551 Equipment Rental	14,146	16,620	16,620	16,620	13,003	(21.8%)
560 Public Works Admin	10,488	7,572	7,572	7,572	9,626	27.1%
City Total	\$1,787,875	\$1,812,800	\$1,812,800	\$1,812,805	\$1,830,903	1.0%

Equipment Rental/Replacement #952

Fund/Department	2012 Actual	2013 Budget	YTD 12/31/2013	2013 Estimate	2014 Budget	13 vs. 14 Budget
022 Code Administration	\$1,416	\$1,416	\$1,416	\$1,416	\$1,416	0.0%
031 Police	208,000	60,000	60,000	60,000	-	(100.0%)
032 Fire	150,000	-	-	-	-	n/a
041 Engineering	7,980	7,980	7,980	7,980	7,980	0.0%
054 Utility Services	7,000	2,000	2,000	2,000	2,000	0.0%
General Fund Total	374,396	71,396	71,396	71,396	11,396	(84.0%)
125 Community Relations	2,565	2,565	2,565	2,565	2,565	0.0%
131 Parks & Recreation	8,000	8,000	8,000	8,000	60,000	650.0%
141 Street & Traffic Operations	175,000	250,000	250,000	251,900	250,000	0.0%
150 Emergency Services	100,000	75,000	75,000	75,000	100,000	33.3%
333 Law and Justice Capital	408,000	300,000	233,321	300,000	-	(100.0%)
441 Stormwater Operating	60,000	60,000	60,000	60,000	60,000	0.0%
471 Refuse	670,000	600,000	600,000	600,000	630,000	5.0%
473 Sewer Operating	198,481	198,481	198,481	198,481	198,481	0.0%
474 Water Operating	134,400	140,400	140,400	140,400	140,400	0.0%
475 Irrigation Operating	20,000	20,000	20,000	20,000	20,000	0.0%
551 Equipment Rental	11,866	11,866	11,866	11,866	11,866	0.0%
560 Public Works Admin	15,000	15,000	15,000	15,000	15,000	0.0%
City Total	\$2,177,708	\$1,752,708	\$1,686,029	\$1,754,608	\$1,499,708	(14.4%)

Liability Insurance #960

Fund/Department	2012 Actual	2013 Budget	YTD 12/31/2013	2013 Estimate	2014 Budget	13 vs. 14 Budget
015 Financial Services	\$14,863	\$15,903	\$35,903	\$15,903	\$17,016	7.0%
022 Code Administration	1,497	1,601	1,601	1,601	1,714	7.1%
031 Police	524,168	346,860	376,860	346,860	371,140	7.0%
032 Fire	117,125	125,324	167,324	125,324	134,097	7.0%
041 Engineering	10,760	11,513	11,513	11,513	12,319	7.0%
051 City Hall Maintenance	100,257	107,275	109,275	107,275	114,784	7.0%
054 Utility Services	2,994	3,204	28,204	3,204	3,428	7.0%
General Fund Total	771,664	611,680	730,681	611,680	654,498	7.0%
124 Community Development	20,000	12,000	12,000	12,000	12,000	0.0%
125 Community Relations	5,119	4,943	4,943	4,943	5,289	7.0%
131 Parks & Recreation	124,077	124,630	152,130	124,630	133,354	7.0%
141 Street & Traffic Operations	130,201	139,315	209,315	139,315	149,067	7.0%
144 Cemetery	6,949	7,435	7,435	7,435	7,955	7.0%
150 Emergency Services	25,913	24,410	24,410	24,410	26,119	7.0%
151 Public Safety Communications	25,887	27,699	27,699	27,699	29,638	7.0%
170 Tourist Promotion	25,444	27,225	27,225	27,225	29,131	7.0%
171 Capitol Theatre	29,400	31,458	31,458	31,458	33,660	7.0%
441 Stormwater Operating	49,520	48,492	63,492	48,492	51,887	7.0%
462 Transit	398,811	417,873	417,873	417,873	313,600	(25.0%)
471 Refuse	119,684	121,321	121,321	121,321	129,813	7.0%
473 Wastewater Operating	762,850	790,569	874,569	790,569	845,909	7.0%
474 Water Operating	241,954	249,261	249,261	249,261	266,709	7.0%
475 Irrigation Operating	66,216	68,711	73,811	68,711	73,521	7.0%
560 Public Works Admin	40,741	42,523	44,523	42,523	45,500	7.0%
City Total	\$2,844,430	\$2,749,545	\$3,072,145	\$2,749,545	\$2,807,650	2.1%

General Fund Resource Comparison

	Actual Receipts 2012	Amended Budget 2013	Actual Receipts 2013	Adopted Budget 2014	14 vs 13 Budget Est Change
Taxes					
Real and Personal Property Tax	\$9,935,939	\$10,016,000	\$10,195,969	\$11,178,000	9.6%
Criminal Justice Sales Tax .1%	851,436	1,000,000	1,065,356	1,090,000	2.3%
Criminal Justice Sales Tax .3%	1,645,572	1,747,000	1,856,855	1,880,000	1.2%
Retail Sales & Use Tax	13,494,844	14,000,000	14,462,963	14,820,000	2.5%
Franchise Fees - Nob Hill Water Association	56,145	50,000	56,645	56,000	(1.1%)
Utility Tax					
Pacific Power & Light	4,166,383	4,265,000	4,327,470	4,265,000	(1.4%)
Nob Hill Water Association	523,092	520,000	569,972	540,000	(5.3%)
Natural Gas	1,026,048	1,020,000	965,656	890,000	(7.8%)
Valley Disposal	504,053	420,000	516,282	510,000	(1.2%)
Cable TV Utility Tax	-	-	-	500,000	n/a
Cellular Telephone	1,384,239	1,300,000	1,188,138	1,300,000	9.4%
Telephone	702,492	815,000	840,086	815,000	(3.0%)
City Water Utility	1,661,565	1,550,000	1,636,243	1,664,000	1.7%
City Wastewater Utility	3,508,656	3,650,000	3,665,226	3,832,500	4.6%
City of Yakima Refuse	766,375	820,000	823,579	830,000	0.8%
City Stormwater	129,962	120,000	129,977	130,000	0.0%
Total Utility Tax	14,372,865	14,480,000	14,662,629	15,276,500	4.2%
Business License Tax	500,786	510,000	561,095	510,000	(9.1%)
Gambling Excise Tax	852,243	867,500	835,613	881,500	5.5%
Abatement Charges/Appeals	24,707	15,000	50,736	25,000	(50.7%)
Leasehold Excise Tax	8,598	4,000	14,827	4,000	(73.0%)
Total Taxes	41,743,135	42,689,500	43,762,688	45,721,000	4.5%
Licenses and Permits					
Regulatory Business Licenses	23,803	20,000	26,585	24,000	(9.7%)
Amusements	2,710	3,200	2,405	3,200	33.1%
Penalties on Business Licenses	6,525	4,500	5,353	6,000	12.1%
Gun Permits	27,188	17,000	25,358	28,000	10.4%
Building Permits	628,276	530,000	541,502	530,000	(2.1%)
Fire Code Permits	24,108	13,000	33,420	24,000	(28.2%)
Mechanical Permits	52,759	35,000	54,558	45,000	(17.5%)
Plumbing Permits	79,248	65,000	64,429	65,000	0.9%
Sign Permits	14,355	8,000	9,954	8,000	(19.6%)
Code Infraction Penalties	438	-	161	-	n/a
Miscellaneous Permits	(50)	-	150	-	n/a
Environmental Impact Permits	8,215	8,000	6,095	8,000	31.3%
Dog Licenses	20,622	24,000	25,641	24,000	(6.4%)
Dog License Penalties	560	-	5,090	-	n/a
Right-of-Way Use Permits	3,525	4,000	17,049	4,000	(76.5%)
Total Licenses and Permits	892,282	731,700	817,750	769,200	(5.9%)

	Actual Receipts 2012	Amended Budget 2013	Actual Receipts 2013	Adopted Budget 2014	14 vs 13 Budget Est Change
Intergovernmental Revenue					
Great Grant (Gang Resistance)	-	-	6,000	-	(100.0%)
Criminal Alien Grant	12,059	20,000	-	-	n/a
Gang Resistance Pass Thru Juvenile Justice	-	-	16,500	-	(100.0%)
Police Public Defense Grant	150,000	145,000	156,600	150,000	(4.2%)
Shoreline Master Program Grant	11,386	58,614	52,358	-	(100.0%)
Traffic Safety Commission	46,661	40,000	50,506	45,000	(10.9%)
Criminal Justice - High Crime	304,694	290,000	344,481	344,000	(0.1%)
Criminal Justice - Population/Violent Crime	98,419	95,000	105,592	107,000	1.3%
Criminal Justice - Special Programs	62,163	56,000	61,893	62,800	1.5%
MVET/DUI Payment	17,129	17,000	16,702	17,000	1.8%
Judicial Salary Contribution	45,264	45,000	45,588	45,000	(1.3%)
Liquor Excise Tax	337,490	77,000	61,584	195,000	216.6%
Liquor Board Profits	914,014	800,000	826,357	829,500	0.4%
Housing In-Lieu Tax	6,329	6,760	6,329	6,330	0.0%
DNR In-Lieu Tax	235	-	247	-	n/a
Police Protection Fairgrounds	10,000	10,000	-	10,000	n/a
Resource Officers	457,839	640,000	599,161	678,311	13.2%
Yakima Hsg Authority Law Enforcement	20,000	58,840	26,280	-	n/a
Selah Jail Contract	1,025	1,500	3,500	5,000	42.9%
Union Gap Jail Contract	19,375	5,000	6,772	-	(100.0%)
YPD Overtime Reimbursement	15,310	-	5,576	10,000	79.3%
Violent Crimes Task Force	-	-	5,609	1,000	(82.2%)
Personnel Training services	-	-	5,100	5,000	(2.0%)
Fire Investigator Services	664	500	-	500	n/a
Information Technical Services	-	-	-	67,600	n/a
Union Gap Electronics	-	-	-	9,410	n/a
Fire Training Center	2,389	2,400	2,000	2,400	20.0%
Fire Training Services	8,110	8,000	8,245	8,000	(3.0%)
Computer System Services	24,000	24,000	24,000	24,000	0.0%
Purchasing Services (County)	297,631	270,105	246,057	259,700	5.5%
Total Intergovernmental Revenue	2,862,186	2,670,719	2,683,037	2,882,551	7.4%

	Actual Receipts 2012	Amended Budget 2013	Actual Receipts 2013	Adopted Budget 2014	14 vs 13 Budget Est Change
Charges for Services					
Accident Reports - Police	7,432	7,500	7,585	7,500	(1.1%)
Fingerprints	18,641	14,000	22,398	18,000	(19.6%)
Miscellaneous Police Services	985	1,000	1,273	1,000	(21.4%)
Verification Letters	5,751	5,000	5,213	5,000	(4.1%)
Vending Machine Revenue - Jail	16,300	19,000	15,807	16,500	4.4%
Photostat - Fire	-	500	-	-	n/a
Sale of Maps - Codes	249	750	351	500	42.5%
Examinations - Codes	85	80	110	80	(27.3%)
Sale of Maps & Publications - Planning	-	1,000	-	500	n/a
Sale of Plans & Specifications - Engineering	1,840	2,000	885	2,000	126.0%
Engineering OUA Fees	124	1,200	803	500	(37.7%)
Sale of Publications -- Licensing	233	500	116	200	72.4%
Sale of Codes and Publications - Clerk	82	150	79	90	13.9%
City Jail Inmate - Medical Cost Sharing	68	-	162	-	(100.0%)
Other Police Services	388	-	29,209	12,000	(58.9%)
Electronics - Maintenance	-	-	-	100	n/a
Home Detention Charges - Police	137,218	145,000	136,053	145,000	6.6%
Street and Curb Permits	18,800	8,000	16,360	150,000	816.9%
Selah - Inspection Fees	-	-	1,015	-	(100.0%)
Abatement Charges/Appeals	10,553	10,000	8,043	10,000	24.3%
Dog Impound Fine	2,250	2,000	3,238	2,000	(38.2%)
Engineering (Contractors)	78,906	160,000	77,113	160,000	107.5%
Wastewater Connection Charges	6,375	7,800	6,500	7,800	20.0%
Plan Checking Fees	361,587	300,000	289,128	300,000	3.8%
Zoning and Subdivision Fees	34,862	45,000	24,945	35,000	40.3%
Electronics - Maintenance Inside	-	-	-	21,126	n/a
Codes Services - Interfund	50,000	30,000	50,000	50,000	0.0%
Engineering (City Projects)	498,868	550,000	439,658	700,000	59.2%
Interfund Charges - Data Processing	50,000	70,000	70,000	90,000	28.6%
Interfund Charges -Customer Services	1,103,934	1,325,000	1,313,058	1,321,000	0.6%
Print Shop Revenues	108,980	90,000	73,821	90,000	21.9%
City Services	2,162,455	2,400,000	2,372,747	2,660,718	12.1%
Total Charges for Services	4,676,966	5,195,480	4,965,670	5,806,614	16.9%

	Actual Receipts 2012	Amended Budget 2013	Actual Receipts 2013	Adopted Budget 2014	14 vs 13 Budget Est Change
Fines & Forfeitures					
Municipal Court Infraction Penalties	926,925	890,000	1,027,200	990,000	(3.6%)
Parking Infraction Penalties	50,438	85,000	57,558	100,000	73.7%
Municipal Court DWI Penalties	100,095	90,000	113,553	90,000	(20.7%)
Municipal Court Criminal Traffic	136,509	145,000	152,945	145,000	(5.2%)
Municipal Court non-Traffic Misdemeanors	135,442	115,000	86,811	115,000	32.5%
Municipal Court Recoupments	163,068	230,000	164,839	230,000	39.5%
Dog Citations	-	-	232	-	(100.0%)
Total Fines and Forfeitures	1,512,477	1,555,000	1,603,138	1,670,000	4.2%
Miscellaneous Revenue					
Income From Investments	309,075	250,000	100,906	265,000	162.6%
Interest on Sales Tax	6,023	7,000	3,130	4,000	27.8%
Public Safety Comm/Lease Rent	-	-	-	9,828	n/a
Lease/Rental (Race St)	75	-	-	-	n/a
Concession Revenue	-	-	8,167	15,000	83.7%
Parking Permits	2,294	150	130	150	15.4%
Property Rental	300	300	300	300	0.0%
Great Program-Donation/Contribution - Police	3,617	-	755	-	(100.0%)
Donations & Contributions (Dogs) Police	51	-	-	-	n/a
Donations & Contributions - Fire	150	-	188	-	n/a
Contributions - Art Commission	-	-	1,500	-	(100.0%)
Misc Revenue Police	7,000	-	3,600	4,800	33.3%
Unclaimed Monies	1,355	4,000	12	4,000	n/a
Recycling	-	-	529	-	(100.0%)
Other Miscellaneous Revenue	20,677	29,400	21,974	29,400	33.8%
Total Miscellaneous Revenue	350,617	290,850	141,191	332,478	135.5%
Non-Revenues					
Sale of Fixed Assets	16	-	47	-	(100.0%)
Clearing Fund	-	-	25,480	-	(100.0%)
Operating Transfers In	40,000	40,000	-	-	n/a
Total Miscellaneous Revenue	40,016	40,000	25,527	-	(100.0%)
Total Revenue	52,077,679	53,173,249	53,999,001	57,181,843	5.9%
Beginning Unencumbered Balance	8,440,130	9,182,140	9,182,140	9,245,322	0.7%
Total Resources	\$60,517,809	62,355,389	\$63,181,141	\$66,427,165	5.1%

Budget by Department

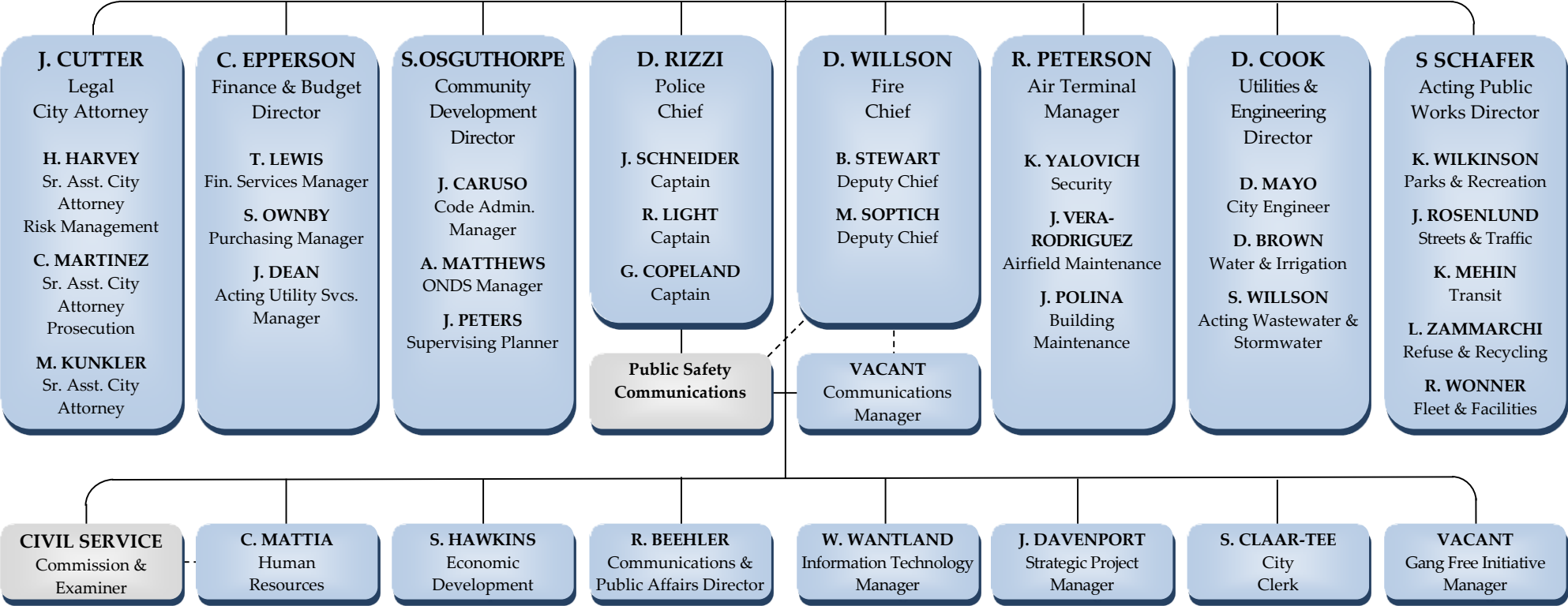
CITY OF YAKIMA
2014 Organizational Chart

CITY COUNCIL

T. O'ROURKE
City Manager

C. PRICE
Assistant to the City
Manager

K. OLWELL
Municipal Court
Presiding Judge



City Administration

<u>Department</u>	<u>Fund</u>
City Council	011
City Management	012
Records / City Clerk	014
Human Resources	016
Unemployment Compensation Reserve	512
Employees Health Benefit Reserve	513
Workers Compensation Reserve	514
Wellness / Employee Assistance Program	516
Indigent Defense	024
Economic Development	025
Economic Development Fund	123
Gang Free Initiative	026
Information Technology	052
Community Relations	125
Downtown Yakima Business Improvement District	161
CBD Capital Improvement	321
Trolley	162
Front Street Business Improvement Area	163
Yakima Revenue Development Area	323
Convention Center / Tourist Promotion	170
Convention Center / Tourism Promotion Area	173
Convention Center / Capital Improvement	370
Capitol Theatre	171
Capitol Theatre / Construction	322

CITY ADMINISTRATION

2014 Budgeted Staffing Levels

T. O'ROURKE

City Manager
42.50 Positions

VACANT
Gang Free Initiative
Manager

C. PRICE
Assistant to the City
Manager

J. DAVENPORT
Strategic Project Manager

**CIVIL SERVICE
COMMISSION**

C. MATTIA
Human Resources
Manager

S. HAWKINS
Economic
Development Manager

R. BEEHLER
Communications &
Public Affairs Director

W. WANTLAND
Information Technology
Manager

S. CLAAR-TEE
City
Clerk

**HUMAN
RESOURCES**
5.60 Positions

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

**CIVIL SERVICE
EXAMINER**

**ECONOMIC
DEVELOPMENT**

S. CAFFERY
Capitol Theatre
Executive Director

J. COOPER
Yakima Valley Visitors &
Convention Bureau
President & CEO

C. UPTON
General Manager
Convention Center

**COMMUNITY
RELATIONS**
4.00 Positions

Marketing
Media Relations
Community Outreach
Communications Training

Administration
Yakima Public Affairs
Channel (Y-PAC)
Yakima Community
Television (YCTV)
Telecommunications
Cable TV
Franchises

**INFO / TECH
SERVICES**
22.00 Positions

Operate Centralized
Computer & Data
Communications Systems
Analyze, Design,
Program &
Implement New
Computer Software
Applications Systems
Maintain & Enhance
Existing Application
Systems
Hardware and Equipment
Mapping and GIS
High Volume Printing
Copying
Document &
Bindery Services

**RECORDS
DIVISION**
3.00 Positions

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

CITY ADMINISTRATION
2014 BUDGET NARRATIVE

CITY COUNCIL
GENERAL FUND

Mayor
Assistant Mayor
Council Members

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

DEFINITION

The City Council serves as the legislative body of the City and consists of seven (7) members. Three (3) Council members are elected at large without regard to residence in any particular area of the City. Four (4) Council members are elected citywide from within four individual districts established by City Charter.

The City Council approves all ordinances, resolutions and contracts of the City. With the advice and assistance of the appointed City Manager, the Council analyzes proposals to meet community needs, initiates action for new programs and determines the ability of the City to provide financing for City operations. The Council reviews, modifies and adopts the annual municipal budget presented by the City Manager. The City Council reviews and adopts long-range planning documents prescribed by the Growth Management Act and other state statutes.

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

The only service unit in this division is:

Service Unit 611 – Legislation

AUTHORIZED PERSONNEL

<u>Class Code</u>	<u>Position Title</u>	<u>2012 Actual</u>	<u>2013 Amended Budget</u>	<u>2014 Proposed Budget</u>
100	Mayor	1.00	1.00	1.00
150	Assistant Mayor	1.00	1.00	1.00
200	City Council Member	5.00	5.00	5.00
Total Personnel		7.00	7.00	7.00

BUDGET SUMMARY

Dept 011 City Council	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2013	2013	2013	2014	% Chng	% Chng
	2012	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
611 Legislation	\$236,321	\$284,751	\$237,674	\$275,801	\$282,075	99.1%	102.3%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2013	2013	2013	2014	% Chng	%
	2012	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$95,100	\$95,100	\$72,175	\$95,100	\$95,100	100.0%	33.7%
200 Personnel Benefits	7,688	7,701	5,830	7,701	7,700	100.0%	2.7%
Sub-Total Salaries & Benefits	102,788	102,801	78,005	102,801	102,800	100.0%	36.4%
300 Supplies	11,685	10,250	3,036	5,250	5,250	51.2%	1.9%
400 Other Services/Charges	121,848	171,700	156,632	167,750	174,025	101.4%	61.7%
Total Expenditures	\$236,321	\$284,751	\$237,673	\$275,801	\$282,075	99.1%	100.0%

EXPLANATORY NARRATIVE

Service Unit – 611 – Legislation/City Council

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

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

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

Account 410 Professional Services – This line item includes funds for the City survey and professional services for the Olympia lobbyist.

Account 490 Miscellaneous – The majority of this line item is for membership dues for the Association of Washington Cities.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 611 Legislation	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
110 Salaries and Wages	\$95,100	\$95,100	\$72,175	\$95,100	\$95,100	100.0%	100.0%
200 Personnel Benefits	7,688	7,701	5,830	7,701	7,700	100.0%	100.0%
300 Supplies							
310 Office/Oper Supplies	11,685	10,000	3,036	5,000	5,000	50.0%	100.0%
350 Small Tools & Equip	0	250	0	250	250	100.0%	100.0%
Total	11,685	10,250	3,036	5,250	5,250	51.2%	100.0%
400 Other Services/Charges							
410 Professional Services	41,904	87,000	71,023	87,000	87,000	100.0%	100.0%
420 Communications	6,934	5,700	9,547	3,750	7,675	134.6%	204.7%
430 Trans/Training	5,773	10,000	8,209	10,000	10,000	100.0%	100.0%
490 Miscellaneous	67,237	69,000	67,853	67,000	69,350	100.5%	103.5%
Total	121,848	171,700	156,632	167,750	174,025	101.4%	103.7%
Total Expenditures - SU 611	\$236,321	\$284,751	\$237,673	\$275,801	\$282,075	99.1%	102.3%

CITY ADMINISTRATION
2014 BUDGET NARRATIVE

CITY MANAGEMENT
GENERAL FUND

City Manager

Tony O'Rourke

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 eleven service divisions.

The service unit in this division is:

Service Unit 621 – City Manager’s Office

AUTHORIZED PERSONNEL

Class Code	Position Title	2012 Actual	2013 Amended Budget	2014 Proposed Budget
1110	City Manager	1.00	1.00	1.00
1331	Admin Assistant to the City Manager	1.00	1.00	1.00
Total Personnel		2.00	2.00	2.00

BUDGET SUMMARY

Dept 012 City Manager	(1) 2012 Actual	(2) 2013 Amended Budget	(3) 2013 Actual 09/30/13	(4) 2013 Estimated Year-End	(5) 2014 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Exp Summary By Service Unit							
621 City Management	\$357,542	\$366,555	\$273,149	\$371,626	\$372,684	101.7%	100.3%

Expenditure Summary By Type	(1) 2012 Actual	(2) 2013 Amended Budget	(3) 2013 Actual 09/30/13	(4) 2013 Estimated Year-End	(5) 2014 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries & Wages	\$257,516	\$258,477	\$199,226	\$266,877	\$268,345	103.8%	72.0%
200 Personnel Benefits	59,859	69,929	54,371	70,949	68,140	97.4%	18.3%
Sub-Total Salaries & Benefits	317,375	328,406	253,597	337,826	336,485	102.5%	90.3%
300 Supplies	4,830	5,000	2,246	5,000	5,000	100.0%	1.3%
400 Other Services/Charges	35,336	33,150	17,307	28,800	31,200	94.1%	8.4%
Total Expenditures	\$357,541	\$366,556	\$273,150	\$371,626	\$372,685	101.7%	100.0%

EXPLANATORY NARRATIVE

Service Unit 621 – City Manager’s Office

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 621 City Management	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$219,601	\$253,677	\$189,241	\$253,677	\$260,545	102.7%	102.7%
120 Overtime	2,679	0	0	0	0	n/a	n/a
130 Special Pay	4,200	4,800	4,600	5,800	4,800	100.0%	82.8%
140 Retire/Term Cashout	31,036	0	5,385	7,400	3,000	n/a	40.5%
Total	257,516	258,477	199,226	266,877	268,345	103.8%	100.6%
200 Personnel Benefits	59,859	69,929	54,371	70,949	68,140	97.4%	96.0%
310 Office/Oper Supplies	4,830	5,000	2,246	5,000	5,000	100.0%	100.0%
400 Other Services/Charges							
410 Professional Services	6,585	15,000	6,771	13,500	15,000	100.0%	111.1%
420 Communications	2,823	3,150	3,356	4,300	2,200	69.8%	51.2%
430 Trans/Training	3,891	6,000	2,629	4,000	6,000	100.0%	150.0%
490 Miscellaneous	22,038	9,000	4,551	7,000	8,000	88.9%	114.3%
Total	35,337	33,150	17,307	28,800	31,200	94.1%	108.3%
Total Expenditures - SU 621	\$357,542	\$366,556	\$273,150	\$371,626	\$372,685	101.7%	100.3%

CITY ADMINISTRATION
2014 BUDGET NARRATIVE

RECORDS / CITY CLERK
GENERAL FUND

City Manager
City Clerk

Tony O'Rourke
Sonya Claar Tee

DEFINITION

The Records Division maintains the official records of the City; takes and maintains a true record of all City Council meetings; provides proper legal noticing; processes and publishes resolutions, ordinances and other documents in accordance with the law; registers voters; accepts and processes requests for information under the Public Records Disclosure Act; administers oaths of office; and provides general information to the public. The City Clerk serves on the Fire and Police Pension Boards and the Deputy City Clerk serves as the Fire and Police Pension Secretary.

The service units in this division are:

Service Unit 611 – Legislation
Service Unit 625 – Records

PERFORMANCE STATISTICS

	2012 Actual	2013 Amended Budget	2014 Proposed Budget
Legislation			
Council Meetings (Regular, Special, Adjourned & Exec. Session)	47	36	39
Legislation Adopted (Resolution and Ordinance)	228	306	284
Legal Publications	83	84	68
Contracts Processed	116	230	250
Records			
Formal Public Disclosure Requests (excluding police & fire)	486	569	617
Oaths of Office administered	21	32	31
Bid openings	39	45	52

AUTHORIZED PERSONNEL

Class Code	Position Title	2012 Actual	2013 Amended Budget	2014 Proposed Budget
1234	City Clerks	1.00	1.00	1.00
7123	Department Assistant III	1.00	1.00	1.00
10502	Deputy City Clerk	1.00	1.00	1.00
7161	Public Records Officer	1.00	1.00	1.00
Total Personnel ⁽¹⁾		4.00	4.00	4.00

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

BUDGET SUMMARY

Dept 014 Records	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
611 Legislation	\$154,628	\$156,719	\$115,816	\$166,451	\$167,068	106.6%	100.4%
625 Records	365,874	304,351	224,759	288,728	396,853	130.4%	137.4%
Total Expenditures	<u>\$520,502</u>	<u>\$461,070</u>	<u>\$340,575</u>	<u>\$455,179</u>	<u>\$563,921</u>	122.3%	123.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$205,337	\$201,752	\$169,636	\$235,041	\$239,772	118.8%	42.5%
200 Personnel Benefits	91,719	73,818	56,083	73,974	76,273	103.3%	13.5%
Sub-Total Salaries & Benefits	297,056	275,570	225,719	309,015	316,045	114.7%	56.0%
300 Supplies	10,081	9,200	4,370	9,200	9,200	100.0%	1.6%
400 Other Services/Charges	213,365	176,300	110,486	136,963	238,677	135.4%	42.3%
Total Expenditures	<u>\$520,502</u>	<u>\$461,070</u>	<u>\$340,575</u>	<u>\$455,178</u>	<u>\$563,922</u>	122.3%	100.0%

EXPLANATORY NARRATIVE

Service Unit 611 – Legislation

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

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

Account 410 Professional Services – This budget includes the professional services for codification of ordinances for the Yakima Municipal Code. This account is also used for temporary help needed for coverage during leave times, interpretation services and File Maker Pro record program maintenance and upgrades.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 611 Legislation	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$80,673	\$82,183	\$68,246	\$94,434	\$98,501	119.9%	104.3%
120 Overtime	873	2,000	529	1,500	1,500	75.0%	100.0%
130 Special Pay	2	0	651	650	0	n/a	0.0%
140 Retire/Term Cashout	10,624	0	1,369	1,330	1,330	n/a	100.0%
Total	92,172	84,183	70,795	97,914	101,331	120.4%	103.5%
200 Personnel Benefits	41,822	28,537	22,638	28,537	30,237	106.0%	106.0%
310 Office/Oper Supplies	3,421	2,500	2,170	2,500	2,500	100.0%	100.0%
400 Other Services/Charges							
410 Professional Services	7,959	8,500	15,057	20,000	15,000	176.5%	75.0%
420 Communications	708	1,000	77	500	1,000	100.0%	200.0%
430 Trans/Training	495	1,000	0	1,000	1,000	100.0%	100.0%
440 Advertising	7,825	30,000	5,061	15,000	15,000	50.0%	100.0%
490 Miscellaneous	226	1,000	17	1,000	1,000	100.0%	100.0%
Total	17,213	41,500	20,212	37,500	33,000	79.5%	88.0%
Total Expenditures - SU 611	\$154,628	\$156,720	\$115,815	\$166,451	\$167,068	106.6%	100.4%

Service Unit 625 – Records

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

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

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

Account 490 Miscellaneous – This miscellaneous account fluctuates due to election costs, which vary depending on whether there is an election for council members and judges, and the number of issues on the ballot. The Constitution guarantees every American the right to vote. There is no charge to the individual for exercising this right; however, this privilege cost \$83,000 in 2013. This line item also includes registration expenses for continuation of the City Clerk’s professional development training; conferences and workshops and subscriptions and dues for the City Clerk, Deputy City Clerk and Public Records Officer in professional organizations.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 625 Records	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$101,666	\$117,019	\$94,944	\$132,303	\$135,610	115.9%	102.5%
120 Overtime	873	550	536	1,500	1,500	272.7%	100.0%
130 Special Pay	3	0	1,353	1,350	0	n/a	0.0%
140 Retire/Term Cashout	10,624	0	2,010	1,974	1,330	n/a	67.4%
Total	113,166	117,569	98,843	137,127	138,440	117.8%	101.0%
200 Personnel Benefits	49,897	45,282	33,445	45,438	46,036	101.7%	101.3%
300 Supplies							
310 Office/Oper Supplies	4,847	5,500	1,478	5,500	5,500	100.0%	100.0%
350 Small Tools & Equip	1,813	1,200	722	1,200	1,200	100.0%	100.0%
Total	6,660	6,700	2,200	6,700	6,700	100.0%	100.0%
400 Other Services/Charges							
410 Professional Services	1,982	5,000	0	5,000	5,000	100.0%	100.0%
420 Communications	2,773	2,500	2,909	3,937	3,177	127.1%	80.7%
430 Trans/Training	1,665	3,000	1,532	3,000	3,000	100.0%	100.0%
480 Repairs/Maintenance	0	500	0	500	500	100.0%	100.0%
490 Miscellaneous	189,732	123,800	85,833	87,026	194,000	156.7%	222.9%
Total	196,152	134,800	90,274	99,463	205,677	152.6%	206.8%
Total Expenditures - SU 625	\$365,875	\$304,351	\$224,762	\$288,728	\$396,853	130.4%	137.4%

CITY ADMINISTRATION
2014 BUDGET NARRATIVE

HUMAN RESOURCES
GENERAL FUND

City Manager
Human Resources Manager

Tony O'Rourke
Colleen Chapin

DEFINITION

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

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

- Collective bargaining – 14 labor units (State mandated Chapter 41.56 RCW)
- Charter Civil Service operations (City Charter mandate)
- Police and Fire Civil Service operations (State mandated Chapter 41.12 and 41.08 RCW)
- Retirement system administration (State mandated Chapter 41.28 RCW)
- LEOFF 1 Police and Fire Pension Administration (State mandated Police & Fire Pension Act)
- ADA (Americans with Disabilities Act) administration (Federal and State mandate)
- FMLA (Family and Medical Leave Act) administration (Federal and State mandate)
- FTA / DOT random drug testing administration (Federal mandate)
- Pre-employment physical examination administration (City policy)
- Employment eligibility verification (I-9) (Federal mandate)
- Record Retention Act (State mandated Chapter 40.12 RCW)
- EEOC compliance (Federal mandate)
- FLSA (Fair Labor Standards Act) (Federal mandate)
- Self insurance for health insurance (City policy)
- Self insurance for Worker's Compensation (City policy)
- Self insurance for unemployment insurance (City policy)

In addition, the Human Resources department administers the following benefit programs:

- ICMA 457 Deferred Compensation Plan (City policy and collectively bargained)
- Section 125 Plan (City policy and collectively bargained)
- Life insurance (City policy and collectively bargained)
- Disability insurance (City policy and collectively bargained)
- Unreimbursed medical spending accounts (City policy)
- Dependent day care program (City policy)

The service units in this division are:

- Service Unit 103 – Criminal Justice Sales Tax**
- Service Unit 623 – Personnel**
- Service Unit 627 – Police and Fire Civil Service**
- Service Unit 628 – Charter Civil Service**

PERFORMANCE STATISTICS

Human Resources	2012 Actual	2013 Amended Budget	2014 Proposed Budget
Personnel Requisitions	92	161	200
Employment Tests Administered	80	87	120
Personnel Hired	91	127	140
Classification Studies Completed	8	7	7
Training Programs Coordinated (In-House Training/Outside Provided) ⁽¹⁾	16	n/a	n/a
Hours Invested in Developing/Administering Training Programs ⁽¹⁾	n/a	552	2,080
HR Trainings and City of Yakima University Classes - Citywide Hours ⁽¹⁾	n/a	350	6,712
Hours Invested in Labor Negotiations/Contract Admin/Grievances	246	347	500
Hours Invested in FMLA Administration	1,500	1,700	1,900
Hours Invested in Employee Relations (Consultations on Staff Dev. Performance Evaluation / Improvement, Discipline Administration, etc)	600	1000	1200
Personnel Action forms processed	1,500	1,476	1,500
Performance Evaluations Issued ⁽¹⁾	1,575	n/a	n/a
Hours Invested in Evaluations Process ⁽¹⁾	96	200	150

(1) Change in recording process

AUTHORIZED PERSONNEL

Class Code	Position Title	2012 Actual	2013 Amended Budget	2014 Proposed Budget
1231	Human Resources Manager	1.00	1.00	1.00
10101	Deputy Human Resources Manager ⁽¹⁾	1.00	1.00	0.00
10103	Human Resources Specialist ⁽²⁾	4.00	4.00	3.00
10104	Human Resources Assistant ⁽²⁾	1.00	1.00	1.60
10102	Chief Examiner	1.00	1.00	1.00
Total Personnel ⁽³⁾		8.00	8.00	6.60

(1) Deputy Human Resources Manager position eliminated mid-year 2013.

(2) Human Resources Specialist position eliminated mid-year 2013 and replace with a .60 Human Resources Assistant.

(3) 2.39 FTE's funded by Employee Benefit Funds (512, 513 & 514).

BUDGET SUMMARY

Dept 016 Human Resources	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
103 Crim Justice Sls Tx .3% Inc	\$6,500	\$7,500	\$3,250	\$6,500	\$6,500	86.7%	100.0%
623 Personnel	203,412	205,508	165,351	214,646	240,098	116.8%	111.9%
627 Police & Fire Civil Service	97,310	106,175	70,877	101,271	136,832	128.9%	135.1%
628 Charter Civil Service	130,683	140,786	97,182	135,677	129,721	92.1%	95.6%
Total Expenditures	<u>\$437,905</u>	<u>\$459,969</u>	<u>\$336,660</u>	<u>\$458,094</u>	<u>\$513,151</u>	111.6%	112.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$319,026	\$326,228	\$239,848	\$310,253	\$282,415	86.6%	55.0%
200 Personnel Benefits	91,341	96,481	63,017	96,981	91,170	94.5%	17.8%
Sub-Total Salaries & Benefits	410,367	422,709	302,865	407,234	373,585	88.4%	72.8%
300 Supplies	5,260	8,500	3,096	8,500	11,500	135.3%	2.2%
400 Other Services/Charges	22,278	28,760	30,699	42,360	127,566	443.6%	24.9%
900 Interfund Pmt f/Services	0	0	0	0	500	n/a	0.1%
Total Expenditures	<u>\$437,905</u>	<u>\$459,969</u>	<u>\$336,660</u>	<u>\$458,094</u>	<u>\$513,151</u>	111.6%	100.0%

EXPLANATORY NARRATIVE

Service Unit 103 – Criminal Justice Sales Tax 3%

The voter approved 0.3% Criminal Justice Sales Tax began in 2005. In order to adequately support the recruitment process for public safety related personnel, \$10,000 of the new tax was allocated to Human Resources in a professional services account to provide for contract services, continuous testing for police and any necessary recruitment costs for other positions funded by the criminal justice sales tax. For 2014, the budgeted allocation has been reduced to \$6,500.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 103 Crim Just Sls Tx .3% Inc	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
410 Professional Services	\$6,500	\$7,500	\$3,250	\$6,500	\$6,500	86.7%	100.0%

Service Unit 623 – Personnel

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
SU - 623 Personnel							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$145,249	\$146,678	\$101,107	\$129,506	\$98,208	67.0%	75.8%
130 Special Pay	0	0	250	250	0	n/a	0.0%
140 Retire/Term Cashout	0	0	10,959	10,959	0	n/a	0.0%
Total	145,249	146,678	112,316	140,715	98,208	67.0%	69.8%
200 Personnel Benefits	44,551	43,131	26,725	43,631	31,133	72.2%	71.4%
300 Supplies							
310 Office/Oper Supplies	2,905	3,500	1,046	3,500	5,000	142.9%	142.9%
320 Fuel Consumed	0	0	0	0	500	n/a	n/a
350 Small Tools & Equip	598	1,000	778	1,000	2,000	200.0%	200.0%
Total	3,503	4,500	1,824	4,500	7,500	166.7%	166.7%
400 Other Services/Charges							
410 Professional Services	697	2,000	19,177	17,500	70,000	n/a	400.0%
420 Communications	3,535	4,000	1,784	3,100	2,108	52.7%	68.0%
430 Trans/Training	657	1,000	477	1,000	1,500	150.0%	150.0%
450 Oper Rentals & Leases	0	0	0	0	15,000	n/a	n/a
480 Repairs/Maintenance	230	500	221	500	2,500	500.0%	500.0%
490 Miscellaneous	4,990	3,700	2,828	3,700	11,650	314.9%	314.9%
Total	10,109	11,200	24,487	25,800	102,758	917.5%	398.3%
Total Expenditures - SU 623	\$203,412	\$205,509	\$165,352	\$214,646	\$239,599	116.6%	111.6%

Service Unit 627 – Police and Fire Civil Service

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
SU - 627 Police & Fire Civil Svc							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$74,383	\$76,311	\$52,572	\$71,372	\$93,185	122.1%	130.6%
120 Overtime	0	1,000	0	100	1,000	100.0%	n/a
130 Special Pay	0	0	50	50	0	n/a	n/a
140 Retire/Term Cashout	0	0	886	886	5,187	n/a	585.4%
Total	74,383	77,311	53,508	72,408	99,372	128.5%	137.2%
200 Personnel Benefits	20,149	23,104	15,693	23,104	30,801	133.3%	133.3%
310 Office/Oper Supplies	639	1,000	299	1,000	1,000	100.0%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 627 Police & Fire Civil Svc	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
400 Other Services/Charges							
410 Professional Services	49	500	93	500	1,000	200.0%	200.0%
420 Communications	537	610	345	610	509	83.4%	83.4%
430 Trans/Training	466	1,500	0	1,500	2,000	133.3%	133.3%
480 Repairs/Maintenance	115	250	110	250	250	100.0%	100.0%
490 Miscellaneous	971	1,900	829	1,900	1,900	100.0%	100.0%
Total	2,138	4,760	1,377	4,760	5,659	118.9%	118.9%
Total Expenditures - SU 627	\$97,309	\$106,175	\$70,877	\$101,272	\$136,832	128.9%	135.1%

Service Unit 628 – Charter Civil Service

This service unit maintains the City Charter mandated Charter Civil Services.

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

Account 410 Professional Services – This line item is used primarily for a consultant to perform reclassification studies. This varies from year to year based on the number of reclassification requests by employees.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 628 Charter Civil Service	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$99,394	\$101,740	\$72,620	\$95,226	\$84,335	82.9%	88.6%
120 Overtime	0	500	0	500	500	100.0%	100.0%
130 Special Pay	0	0	150	150	0	n/a	n/a
140 Retire/Term Cashout	0	0	1,254	1,254	0	n/a	0.0%
Total	99,394	102,240	74,024	97,130	84,835	83.0%	87.3%
200 Personnel Benefits	26,641	30,246	20,598	30,246	29,236	96.7%	96.7%
300 Supplies							
310 Office/Oper Supplies	1,118	2,500	974	2,500	2,500	100.0%	100.0%
350 Small Tools & Equip	0	500	0	500	500	100.0%	100.0%
Total	1,118	3,000	974	3,000	3,000	100.0%	100.0%
400 Other Services/Charges							
410 Professional Services	98	400	126	400	400	100.0%	100.0%
420 Communications	545	850	426	850	749	88.1%	88.1%
430 Trans/Training	1,146	1,600	0	1,600	1,600	100.0%	100.0%
440 Advertising	0	0	0	0	7,450	n/a	n/a
480 Repairs/Maintenance	192	400	184	400	400	100.0%	100.0%
490 Miscellaneous	1,550	2,050	849	2,050	2,050	100.0%	100.0%
Total	3,531	5,300	1,585	5,300	12,649	238.7%	238.7%
Total Expenditures - SU 628	\$130,684	\$140,786	\$97,181	\$135,676	\$129,720	92.1%	95.6%

CITY ADMINISTRATION
2014 BUDGET NARRATIVE

UNEMPLOYMENT COMPENSATION RESERVE

City Manager
Human Resources Manager

Tony O'Rourke
Colleen Chapin

DEFINITION

The Unemployment Compensation Reserve Fund covers unemployment claims filed by former employees. Revenues to this fund are generated through monthly accrual assessments made for each employee in operating funds with Salaries and Wages. This activity is recorded in one service unit, 623 Personnel.

The service units in this division are:

- Service Unit 623 – Personnel**
- Service Unit 645 – Interfund Distribution**
- Service Unit 699 – General Revenues**

AUTHORIZED PERSONNEL

The salary costs are an allocation of Human Resources personnel. Unemployment Compensation funds .34 FTE's in Human Resources (016).

BUDGET SUMMARY

Dept 512 Unempl Comp Rsv	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
623 Personnel	\$150,116	\$293,796	\$82,359	\$158,789	\$286,582	97.5%	180.5%
Revenue Summary By Service Unit							
645 Interfund Distribution	181,275	177,000	140,851	177,000	177,000	100.0%	100.0%
Fund Balance							
Beginning Balance	327,790	291,825	358,948	358,948	377,159	129.2%	105.1%
Revenues Less Expenditures	31,159	-116,796	58,492	18,211	-109,582	93.8%	-601.7%
Ending Balance	<u>\$358,949</u>	<u>\$175,029</u>	<u>\$417,440</u>	<u>\$377,159</u>	<u>\$267,577</u>	152.9%	70.9%

Expenditure Summary By Type	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012 Actual	2013 Amended Budget	2013 Actual 09/30/13	2013 Estimated Year-End	2014 Projected Budget	% Chng from 2 to 5	% of Total
100 Salaries & Wages	\$23,288	\$23,366	\$20,198	\$23,360	\$17,782	76.1%	6.2%
200 Personnel Benefits	118,042	256,795	54,427	121,795	257,129	100.1%	89.7%
Sub-Total Salaries & Benefits	141,330	280,161	74,625	145,155	274,911	98.1%	95.9%
400 Other Services/Charges	7,780	9,400	4,559	9,400	9,400	100.0%	3.3%
900 Intfnd Pymt f/Svcs	1,006	4,235	3,176	4,235	2,271	53.6%	0.8%
Total Expenditures	\$150,116	\$293,796	\$82,360	\$158,790	\$286,582	97.5%	100.0%

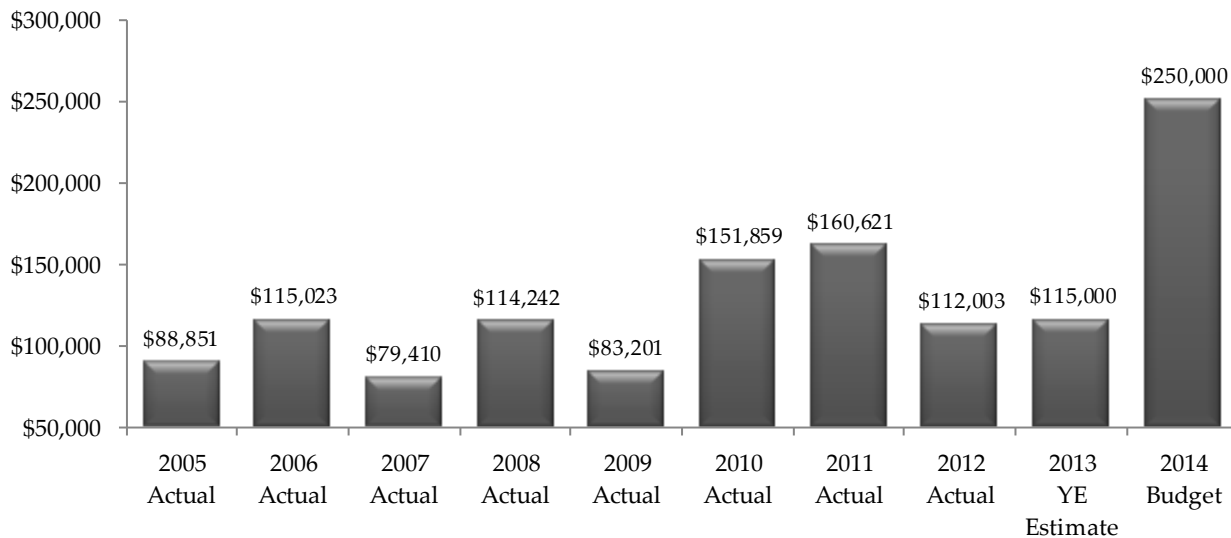
EXPLANATORY NARRATIVE

Service Unit 623 – Personnel

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

WORKERS' UNEMPLOYMENT BENEFITS PAID

Last Eight Years Actual Expenditures, 2013 Year-End Estimate and 2014 Budget



Account 200 Personnel Benefits/Unemployment Compensation Benefits – This account pays for unemployment claims filed by former employees as well as the benefits related to the salaries and wages paid from this fund.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 623 Personnel	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$23,288	\$23,366	\$19,262	\$22,524	\$17,782	76.1%	78.9%
130 Special Pay	0	0	100	0	0	n/a	n/a
140 Retire/Term Cashout	0	0	836	836	0	n/a	0.0%
Total	23,288	23,366	20,198	23,360	17,782	76.1%	76.1%
200 Personnel Benefits	118,042	256,795	54,427	121,795	257,129	100.1%	211.1%
410 Professional Services	7,780	9,400	4,559	9,400	9,400	100.0%	100.0%
990 Interfund Admin Chrgs	1,006	4,235	3,176	4,235	2,271	53.6%	53.6%
Total Expenditures - SU 623	\$150,116	\$293,796	\$82,360	\$158,790	\$286,582	97.5%	180.5%

Service Unit 645 – Interfund Distribution

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 645 Interfund Distribution	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
360 Miscellaneous Revenues	\$181,275	\$177,000	\$140,851	\$177,000	\$177,000	100.0%	100.0%

Service Unit 699 – General Revenues

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$327,790	\$291,825	\$358,948	\$358,948	\$377,159	129.2%	105.1%

CITY ADMINISTRATION
2014 BUDGET NARRATIVE

EMPLOYEES HEALTH BENEFIT RESERVE

City Manager
Human Resources Manager

Tony O'Rourke
Colleen Chapin

DEFINITION

This fund is used to pay group medical and dental claims for covered employees and retirees and their eligible dependents. Revenues for this fund are generated from operating funds with payroll activities through monthly assessments made for each covered employee. Additionally, employees contribute monthly from payroll and retirees pay the full cost of coverage monthly from their pension checks.

In order to pay all medical/vision/dental claims and maintain reserves at acceptable levels, rates charged against all operating funds have been adjusted for 2014. The 2014 total revenue, which includes estimated contributions from operating funds, employees' payroll deductions, retiree contributions and interest earnings are projected at \$9,158,200.

The service units in this division are:

- Service Unit 623 – Personnel**
- Service Unit 645 – Interfund Distribution**
- Service Unit 699 – General Revenues**

AUTHORIZED PERSONNEL

The salary costs are an allocation of Human Resources personnel. Employee Health Benefit Reserve funds 1.20 FTE's in Human Resources (016).

BUDGET SUMMARY

Dept 513 Emp Hlth Benefit Rsv	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2013	2013	2013	2014	% Chng	% Chng
	2012	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
623 Personnel	\$10,882,062	\$11,628,854	\$6,903,758	\$9,416,162	\$9,867,703	84.9%	104.8%
Revenue Summary By Service Unit							
645 Interfund Distribution	\$9,827,132	\$11,167,000	\$7,589,491	\$10,155,893	\$8,655,200	77.5%	85.2%
699 General Revenues	1,618,444	828,000	376,381	568,000	503,000	60.7%	88.6%
Total Revenues	\$11,445,576	\$11,995,000	\$7,965,872	\$10,723,893	\$9,158,200	76.4%	85.4%
Fund Balance							
Beginning Balance	\$1,908,168	\$2,207,630	\$2,471,682	\$2,471,682	\$3,779,413	171.2%	152.9%
Revenues Less Expenditures	563,515	366,146	1,062,114	1,307,731	-709,503	-193.8%	-54.3%
Ending Balance	\$2,471,683	\$2,573,776	\$3,533,796	\$3,779,413	\$3,069,910	119.3%	81.2%

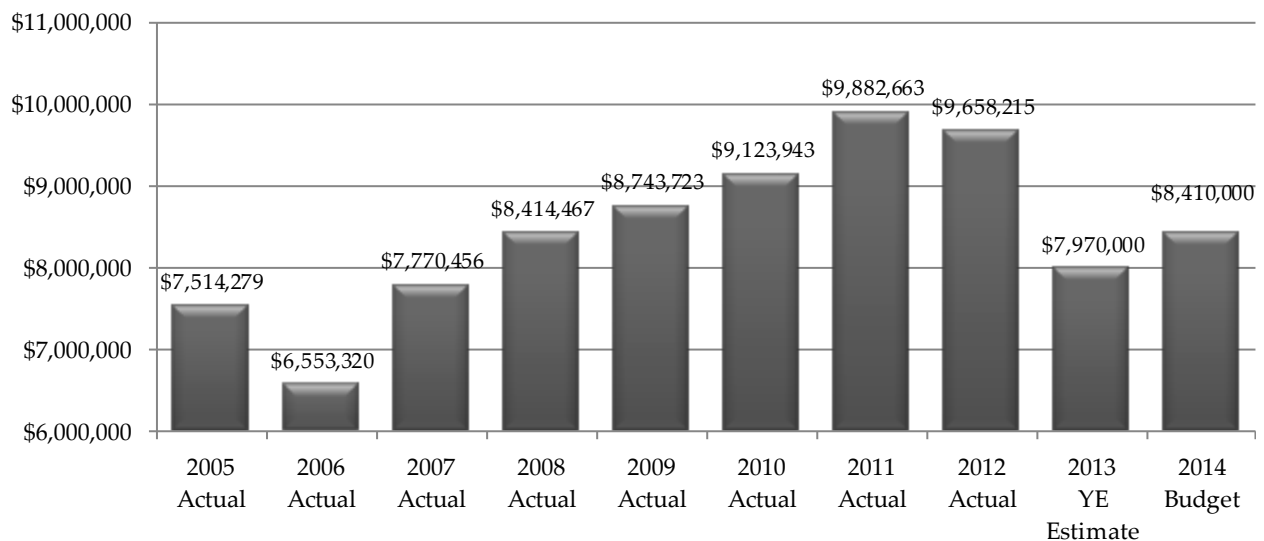
Expenditure Summary By Type	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012 Actual	2013 Amended Budget	2013 Actual 09/30/13	2013 Estimated Year-End	2014 Projected Budget	% Chng from 2 to 5	% of Total
100 Salaries & Wages	\$100,955	\$103,648	\$81,827	\$103,648	\$83,042	80.1%	0.8%
200 Personnel Benefits	9,685,062	10,309,508	5,615,712	7,999,508	8,436,572	81.8%	85.5%
Sub-Total Salaries & Benefits	9,786,017	10,413,156	5,697,539	8,103,156	8,519,614	81.8%	86.3%
300 Supplies	2,009	4,000	16,170	4,000	7,500	187.5%	0.1%
400 Other Services/Charges	1,053,952	1,062,300	1,076,116	1,254,005	1,270,650	119.6%	12.9%
500 Intgov Svcs/Other Intfnd	0	0	1,886	0	0	n/a	0.0%
900 Intfnd Pymt f/Svcs	40,084	149,397	112,047	55,000	69,939	46.8%	0.7%
Total Expenditures	<u>\$10,882,062</u>	<u>\$11,628,853</u>	<u>\$6,903,758</u>	<u>\$9,416,161</u>	<u>\$9,867,703</u>	84.9%	100.0%

EXPLANATORY NARRATIVE

Service Unit 623 – Personnel

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

WORKERS' HEALTH BENEFITS PAID (MEDICAL/DENTAL/VISION)
Last Eight Years Actual Expenditures, 2013 Year-End Estimate and 2014 Budget



Account 200 Personnel Benefits – This line item also includes funding for medical, dental, and vision claims for covered employees and retirees along with their eligible dependents. Decreases in this fund are attributable to new program in-house clinic for City employees and dependents.

Account 410 Professional Services – This line item accounts for administrative service charges paid to Employee Benefit Management Services (EBMS), a third party administrator (TPA). Starting February 2, 2013, an on-site clinic for employees, dependents and retirees opened to provide services for office visits, laboratory work and prescriptions. Savings to the City by using this MiCare model is anticipated to be approximately \$320,000.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 623 Personnel	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$100,955	\$103,648	\$79,019	\$103,648	\$83,042	80.1%	80.1%
130 Special Pay	0	0	300	0	0	n/a	n/a
140 Retire/Term Cashout	0	0	2,508	0	0	n/a	n/a
Total	100,955	103,648	81,827	103,648	83,042	80.1%	80.1%
200 Personnel Benefits	9,685,062	10,309,508	5,615,712	7,999,508	8,436,572	81.8%	105.5%
300 Supplies							
310 Office/Oper Supplies	1,079	3,000	14,456	3,000	5,000	166.7%	166.7%
350 Small Tools & Equip	930	1,000	1,715	1,000	2,500	250.0%	250.0%
Total	2,009	4,000	16,171	4,000	7,500	187.5%	187.5%
400 Other Services/Charges							
410 Professional Services	572,698	484,000	637,229	664,000	666,000	137.6%	100.3%
420 Communications	151	500	3,266	500	4,600	920.0%	920.0%
430 Trans/Training	1,340	3,500	694	3,500	3,500	100.0%	100.0%
450 Oper Rentals & Leases	1,758	0	27,155	37,705	21,750	n/a	57.7%
460 Insurance	472,868	568,000	406,406	542,000	568,000	100.0%	104.8%
480 Repairs/Maintenance	0	400	0	400	400	100.0%	100.0%
490 Miscellaneous	5,136	5,900	1,365	5,900	6,400	108.5%	108.5%
Total	1,053,951	1,062,300	1,076,115	1,254,005	1,270,650	119.6%	101.3%
520 Intergov't Agreements	0	0	1,886	0	0	n/a	n/a
990 Interfund Admin Chrgs	40,084	149,397	112,047	55,000	69,939	46.8%	127.2%
Total Expenditures - SU 623	\$10,882,061	\$11,628,853	\$6,903,758	\$9,416,161	\$9,867,703	84.9%	104.8%

Service Unit 645 – Interfund Distribution Revenues

Factors that affect this revenue are the coverage elected by the employee (employee only or family) and the number of budgeted positions. The following reflects the total base premium rates charged. (These rates are then used to calculate the portion paid by the City and employees based on negotiated formulas).

BASE PREMIUM RATES

Description	2012 Actual	2013 Budget	2012 vs. 2013	2014 Proposed	2013 vs. 2014 % Change
LEOFF I Employees	\$748.71	\$959.89	\$211.18	\$712.09	(25.8%)
YPPA Employees	448.64	440.49	(8.15)	463.49	5.2%
All Other Employees	576.50	700.33	123.83	641.54	(8.4%)
YPPA Dependents	827.07	786.76	(40.31)	633.07	(19.5%)
All Other Dependent(s)	695.71	763.31	67.60	464.69	(39.1%)
Dental	91.76	90.82	(.94)	94.06	3.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 645 Interfund Distribution	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
360 Miscellaneous Revenues	\$9,827,132	\$11,167,000	\$7,589,491	\$10,155,893	\$8,655,200	77.5%	85.2%

Service Unit 699 – General Revenues

Miscellaneous revenues include retired employee contributions and investment interest. The 2013 revenue budget includes \$225,000 in stop loss recoveries. Stop loss recoveries are unpredictable in both occurrence and magnitude. This reserve is below the insurance board's policy and recommendations for reserve levels for self-insured programs.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$1,908,168	\$2,207,630	\$2,471,682	\$2,471,682	\$3,779,413	171.2%	152.9%
360 Miscellaneous Revenues	1,618,444	828,000	376,381	568,000	503,000	60.7%	88.6%
Total Revenues - SU 699	\$3,526,612	\$3,035,630	\$2,848,063	\$3,039,682	\$4,282,413	141.1%	140.9%

CITY ADMINISTRATION
2014 BUDGET NARRATIVE

WORKER'S COMPENSATION RESERVE

City Manager
Human Resources Manager

Tony O'Rourke
Colleen Chapin

DEFINITION

This fund is used to pay industrial insurance medical claims and provide time loss payments to City employees injured while performing their assigned duties. Revenues for this fund are generated through monthly accrual assessments made for each employee in operating funds with Salaries and Wages. In addition, this fund will provide a portion of the wage and benefit costs for the Human Resources Manager, Human Resources Assistant, Human Resources Specialist and a Safety and Training Officer who administer this fund and assist in developing safety training programs. This activity is recorded in one service unit, 623 Personnel.

The service units in this division are:

- Service Unit 623 – Personnel**
- Service Unit 645 – Interfund Distribution**
- Service Unit 699 – General Revenues**

AUTHORIZED PERSONNEL

The salary costs are an allocation of Human Resources personnel. Workers Compensation funds 1.35 FTE's in Human Resources (016).

BUDGET SUMMARY

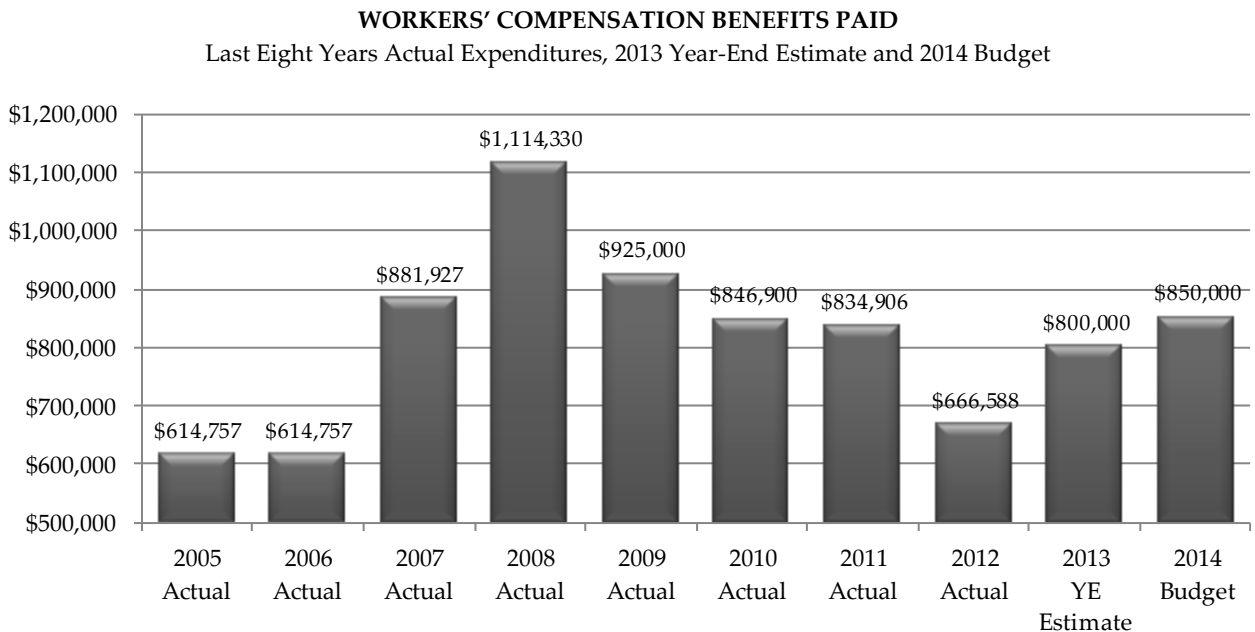
Dept 514 Workers Comp Rsv	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
623 Personnel	\$993,530	\$1,244,636	\$782,911	\$1,167,826	\$1,258,630	101.1%	107.8%
Revenue Summary By Service Unit							
645 Interfund Distribution	\$1,010,236	\$1,017,500	\$776,535	\$1,032,500	\$1,032,500	101.5%	100.0%
699 General Revenues	21,518	500	73,868	71,118	500	100.0%	0.7%
Total Revenues	\$1,031,754	\$1,018,000	\$850,403	\$1,103,618	\$1,033,000	101.5%	93.6%
Fund Balance							
Beginning Balance	\$1,054,247	\$1,015,537	\$1,092,471	\$1,092,471	\$1,028,263	101.3%	94.1%
Revenues Less Expenditures	38,223	-226,636	67,492	-64,208	-225,630	99.6%	351.4%
Ending Balance	\$1,092,470	\$788,901	\$1,159,963	\$1,028,263	\$802,633	101.7%	78.1%

Expenditure Summary By Type	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012 Actual	2013 Amended Budget	2013 Actual 09/30/13	2013 Estimated Year-End	2014 Projected Budget	% Chng from 2 to 5	% of Total
100 Salaries & Wages	\$79,901	\$69,743	\$56,223	\$69,743	\$69,886	100.2%	5.6%
200 Personnel Benefits	688,269	871,950	516,186	821,950	873,500	100.2%	69.4%
Sub-Total Salaries & Benefits	768,170	941,693	572,409	891,693	943,386	100.2%	75.0%
300 Supplies	2,051	5,382	2,462	5,382	6,482	120.4%	0.5%
400 Other Services/Charges	216,719	279,400	194,419	252,590	288,300	103.2%	22.9%
900 Intfnd Pymt f/Svcs	6,590	18,160	13,621	18,160	20,462	112.7%	1.6%
Total Expenditures	\$993,530	\$1,244,635	\$782,911	\$1,167,825	\$1,258,630	101.1%	100.0%

EXPLANATORY NARRATIVE

Service Unit 623 – Personnel

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



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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 623 Personnel	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$75,264	\$69,743	\$54,819	\$69,743	\$69,886	100.2%	100.2%
130 Special Pay	0	0	150	0	0	n/a	n/a
140 Retire/Term Cashout	4,638	0	1,254	0	0	n/a	n/a
Total	79,902	69,743	56,223	69,743	69,886	100.2%	100.2%
200 Personnel Benefits	688,269	871,950	516,186	821,950	873,500	100.2%	106.3%
300 Supplies							
310 Office/Oper Supplies	2,051	4,982	2,462	4,982	4,982	100.0%	100.0%
350 Small Tools & Equip	0	400	0	400	1,500	375.0%	375.0%
Total	2,051	5,382	2,462	5,382	6,482	120.4%	120.4%
400 Other Services/Charges							
410 Professional Services	145,568	201,500	118,462	172,400	204,000	101.2%	118.3%
430 Trans/Training	658	1,600	228	1,600	2,000	125.0%	125.0%
460 Insurance	68,640	71,200	73,490	73,490	77,200	108.4%	105.0%
480 Repairs/Maintenance	230	500	221	500	500	100.0%	100.0%
490 Miscellaneous	1,624	4,600	2,019	4,600	4,600	100.0%	100.0%
Total	216,720	279,400	194,420	252,590	288,300	103.2%	114.1%
990 Interfund Admin Chgs	6,590	18,160	13,621	18,160	20,462	112.7%	112.7%
Total Expenditures - SU 623	\$993,532	\$1,244,635	\$782,912	\$1,167,825	\$1,258,630	101.1%	107.8%

Service Unit 645 – Interfund Distribution

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 645 Interfund Distribution	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Revenues							
360 Miscellaneous Revenues	\$1,010,236	\$1,017,500	\$776,535	\$1,032,500	\$1,032,500	101.5%	100.0%

Service Unit 699 – General Revenues

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 699 General Revenues	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$1,054,247	\$1,015,537	\$1,092,471	\$1,092,471	\$1,028,263	101.3%	94.1%
360 Miscellaneous Revenues	21,518	500	73,868	71,118	500	100.0%	0.7%
Total Revenues - SU 699	\$1,075,765	\$1,016,037	\$1,166,339	\$1,163,589	\$1,028,763	101.3%	88.4%

CITY ADMINISTRATION
2014 BUDGET NARRATIVE

WELLNESS / EMPLOYEE ASSISTANCE PROGRAM

City Manager
Human Resources Manager

Tony O'Rourke
Colleen Chapin

DEFINITION

This fund is used for the Wellness Program and the Employee Assistance Program (EAP). The Employee Assistance Program includes the Random Drug, Alcohol Testing Program and training for the City of Yakima as required by federal law.

The service units in this division are:

- Service Unit 645 – Interfund Distribution**
- Service Unit 655 – Wellness Program**
- Service Unit 656 – Employee Assistance Program**
- Service Unit 699 – General Revenues**

BUDGET SUMMARY

Dept 516 Wellness/EAP Fund	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
655 Wellness Program	\$32,962	\$88,500	\$57,199	\$88,500	\$57,500	65.0%	65.0%
656 Employee Assist Program	23,245	31,700	17,852	31,700	114,100	359.9%	359.9%
Total Expenditures	\$56,207	\$120,200	\$75,051	\$120,200	\$171,600	142.8%	142.8%
Revenue Summary By Service Unit							
645 Interfund Distribution	\$60,000	\$60,000	\$0	\$175,000	\$175,000	291.7%	100.0%
699 General Revenues	0	0	952	0	0	n/a	n/a
Total Expenditures	\$60,000	\$60,000	\$952	\$175,000	\$175,000	291.7%	100.0%
Fund Balance							
Beginning Balance	\$122,646	\$99,316	\$126,438	\$126,438	\$181,238	182.5%	143.3%
Revenues Less Expenditures	3,792	-60,200	-74,099	54,800	3,400	-5.6%	6.2%
Ending Balance	\$126,438	\$39,116	\$52,339	\$181,238	\$184,638	472.0%	101.9%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
300 Supplies	\$7,460	\$6,700	\$4,095	\$6,700	\$6,700	100.0%	3.9%
400 Other Services/Charges	42,342	82,000	55,868	82,000	149,900	182.8%	87.4%
600 Capital Outlays	6,405	31,500	15,088	31,500	15,000	47.6%	8.7%
Total Expenditures	\$56,207	\$120,200	\$75,051	\$120,200	\$171,600	142.8%	100.0%

EXPLANATORY NARRATIVE

Service Unit 645 – Interfund Distribution

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

	(1) 2012 Actual	(2) 2013 Amended Budget	(3) 2013 Actual 09/30/13	(4) 2013 Estimated Year-End	(5) 2014 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 645 Interfund Distribution							
Revenues							
360 Miscellaneous Revenues	\$60,000	\$60,000	\$0	\$175,000	\$175,000	291.7%	100.0%

Service Unit 655 – Wellness Program

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

Account 410 Professional Services – Funds are budgeted in this line item for professional services. On September 9, 2014, the Wellness Committee will host an expanded Wellness Fair in the Yakima Convention Center. This event will promote healthy living and preventive care for all members of the City’s Health Plan.

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

	(1) 2012 Actual	(2) 2013 Amended Budget	(3) 2013 Actual 09/30/13	(4) 2013 Estimated Year-End	(5) 2014 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 655 Wellness Program							
Expenses							
300 Supplies							
310 Office/Oper Supplies	\$3,537	\$1,000	\$244	\$1,000	\$1,000	100.0%	100.0%
350 Small Tools & Equip	3,923	5,000	3,843	5,000	5,000	100.0%	100.0%
Total	7,460	6,000	4,087	6,000	6,000	100.0%	100.0%
400 Other Services/Charges							
410 Professional Services	12,239	27,500	11,912	27,500	13,000	47.3%	47.3%
420 Communications	0	500	33	500	500	100.0%	100.0%
430 Trans/Training	804	2,500	0	2,500	2,500	100.0%	100.0%
480 Repairs/Maintenance	0	15,000	14,219	15,000	15,000	100.0%	100.0%
490 Miscellaneous	6,053	5,500	11,860	5,500	5,500	100.0%	100.0%
Total	19,096	51,000	38,024	51,000	36,500	71.6%	71.6%
600 Capital Outlays							
620 Buildings	0	0	11,819	0	0	n/a	n/a
640 Machinery/Equipment	6,405	31,500	3,269	31,500	15,000	47.6%	47.6%
Total	6,405	31,500	15,088	31,500	15,000	47.6%	47.6%
Total Expenditures - SU 655	\$32,961	\$88,500	\$57,199	\$88,500	\$57,500	65.0%	65.0%

Service Unit 656 – Employee Assistance Program

The Employee Assistant Program (EAP) offers free and confidential services to all employees and their families. The EAP assists in helping people to identify and resolve personal problems that may be affecting their lives and job performance. This fund also includes job development and training activities.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 656 Emp Assistance Prog	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
310 Office/Oper Supplies	\$0	\$700	\$8	\$700	\$700	100.0%	100.0%
400 Other Services/Charges							
410 Professional Services	22,571	30,000	17,419	30,000	92,000	306.7%	306.7%
430 Trans/Training	0	500	0	500	15,000	n/a	n/a
490 Miscellaneous	675	500	425	500	6,400	n/a	n/a
Total	23,246	31,000	17,844	31,000	113,400	365.8%	365.8%
Total Expenditures - SU 656	\$23,246	\$31,700	\$17,852	\$31,700	\$114,100	359.9%	359.9%

Service Unit 699 – Revenues

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$122,646	\$99,316	\$126,438	\$126,438	\$181,238	182.5%	143.3%
360 Miscellaneous Revenues	0	0	952	0	0	n/a	n/a
Total Revenues - SU 699	\$122,646	\$99,316	\$127,390	\$126,438	\$181,238	182.5%	143.3%

CITY ADMINISTRATION
2014 BUDGET NARRATIVE

INDIGENT DEFENSE
GENERAL FUND

City Manager

Tony O'Rourke

DEFINITION

The purpose and function of this division is to fund and provide legal defense through contracted services for indigent defendants charged with violating City ordinances in all courts in which cases are prosecuted or to which they may be appealed in all cases when the court appoints defense counsel.

The only service unit in this division is:

Service Unit 132 – Indigent Defense

EXPLANATORY NARRATIVE

Service Unit 132 – Indigent Defense

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

The City submitted a grant application to the Washington State Office of Public Defense (OPD) for financial assistance. We were recently notified that Yakima would be receiving \$130,725 from OPD for use in FY 2014. These grant funds are included in the 2014 budget. The funds from OPD are necessary to help with the rising costs of providing fair representation of indigent defendants.

The increase in Professional Services is tied to a recent Washington Supreme Court ruling that sets new caseload standards for the defense of indigent persons. The Legal Department has implemented a pre-filing diversion program and a prosecution charging unit to reduce the case load in an effort to keep professional service expenses down.

Dept 024 Indigent Defense	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 132 Indigent Defense	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
310 Office/Oper Supplies	\$0	\$1,000	\$0	\$500	\$500	50.0%	100.0%
410 Professional Services	487,601	832,500	393,529	540,000	600,000	72.1%	111.1%
Total Expenditures - SU 132	\$487,601	\$833,500	\$393,529	\$540,500	\$600,500	72.0%	111.1%
Revenues							
330 Intergov't Revenues	\$150,000	\$145,000	\$156,600	\$156,250	\$150,000	103.4%	96.0%

CITY ADMINISTRATION
2014 BUDGET NARRATIVE

ECONOMIC DEVELOPMENT

City Manager
Economic Development Manager

Tony O'Rourke
Sean Hawkins

DEFINITION

The Economic Development Department was created in 2012 to separately account for expenditures associated with economic development in the City of Yakima. New Economic Development Manager and Strategic Projects Manager positions were added in late 2012 and will focus on seeking economic development funding and promotional opportunities, coordinating with governmental agencies and private sector businesses to promote economic development, and researching and preparing grant applications. The Strategic Projects Manager will focus primarily on the development of the former sawmill site. Capital expenditures related to the development of the former sawmill site are accounted for in Fund 323.

The only service unit in this division is:

Service Unit 320 – Economic Development

AUTHORIZED PERSONNEL

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
1275	Economic Development Manager	0.00	1.00	1.00
1239	Strategic Projects Manager	0.00	1.00	1.00
Total Personnel⁽¹⁾		0.00	2.00	2.00

(1) Positions were added due to a mid-year reorganization approved by Council on August 21, 2012.

BUDGET SUMMARY

Dept 025 Economic Development	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
320 Economic Development	\$42,485	\$457,217	\$397,392	\$454,640	\$486,733	106.5%	107.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$35,367	\$201,332	\$153,755	\$206,326	\$203,141	100.9%	44.7%
200 Personnel Benefits	6,959	58,885	37,295	52,314	51,592	87.6%	11.3%
Sub-Total Salaries & Benefits	42,326	260,217	191,050	258,640	254,733	97.9%	56.0%
300 Supplies	0	60,000	24,291	28,000	5,000	8.3%	1.1%
400 Other Services/Charges	158	137,000	182,051	168,000	227,000	165.7%	49.9%
Total Expenditures	\$42,484	\$457,217	\$397,392	\$454,640	\$486,733	106.5%	107.1%

EXPLANATORY NARRATIVE

Service Unit 320 – Economic Development

This service unit accounts for all expenses related to the Economic Development fund, including salaries, small tools and equipment.

Account 410 Professional Services – For 2013, this account paid for consulting and marketing services to promote and increase business at the Yakima airport, as well as the production of banners for the downtown area.

Account 415 Special Events Consultant – This account is used for various special events in the downtown area, such as the popular Downtown Summer Nights series and the Friday lunch concerts on 2nd street. Similar events will be conducted in 2014.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
SU - 320 Economic Development	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$35,367	\$201,332	\$148,737	\$201,307	\$203,141	100.9%	100.9%
130 Special Pay	0	0	2,000	2,000	0	n/a	0.0%
140 Retire/Term Cashout	0	0	3,018	3,018	0	n/a	0.0%
Total	35,367	201,332	153,755	206,325	203,141	100.9%	98.5%
200 Personnel Benefits	6,959	58,885	37,295	52,314	51,592	87.6%	98.6%
350 Small Tools & Equip	0	60,000	24,291	28,000	5,000	8.3%	17.9%
400 Other Services/Charges							
410 Professional Services	0	130,000	176,706	160,000	220,000	169.2%	137.5%
420 Communications	158	1,000	495	1,000	1,000	100.0%	100.0%
430 Trans/Training	0	3,000	1,932	3,000	3,000	100.0%	100.0%
490 Miscellaneous	0	3,000	2,919	4,000	3,000	100.0%	75.0%
Total	158	137,000	182,052	168,000	227,000	165.7%	135.1%
Total Expenditures - SU 320	\$42,484	\$457,217	\$397,393	\$454,639	\$486,733	106.5%	107.1%
Revenues							
360 Miscellaneous Revenues	\$0	\$0	\$0	\$9,000	\$15,000	n/a	166.7%

CITY ADMINISTRATION
2014 BUDGET NARRATIVE

ECONOMIC DEVELOPMENT FUND

City Manager
Economic Development Manager

Tony O'Rourke
Sean Hawkins

DEFINITION

The Economic Development Fund is used to account for economic development activity other than that provided by the Department of Housing and Urban Development (HUD) which is accounted for in Fund 124 Neighborhood Development.

The service units in this division are:

- Service Unit 149 – Administration**
- Service Unit 322 – Industrial Development**
- Service Unit 699 – General Revenues**

AUTHORIZED PERSONNEL

Economic Development funds 2.5 FTE's in Code Administration.

BUDGET SUMMARY

Dept 123 Economic Development	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Budget</u>	<u>09/30/13</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
149 Administration	\$171,507	\$178,597	\$132,351	\$180,097	\$172,887	96.8%	96.0%
322 Industrial Development	84,996	98,735	79,882	97,235	283,735	287.4%	291.8%
Total Expenditures	\$256,503	\$277,332	\$212,233	\$277,332	\$456,622	164.6%	164.6%
Revenue Summary By Service Unit							
149 Administration	\$169,848	\$175,000	\$127,386	\$169,848	\$178,000	101.7%	104.8%
699 General Revenues	115,802	54,000	68,395	81,300	80,000	148.1%	98.4%
Total Revenues	\$285,650	\$229,000	\$195,781	\$251,148	\$258,000	112.7%	102.7%
Fund Balance							
Beginning Balance	\$224,342	\$229,698	\$253,488	\$253,488	\$227,303	99.0%	89.7%
Revenues Less Expenditures	29,146	-48,332	-16,451	-26,184	-198,622	411.0%	758.6%
Ending Balance	\$253,488	\$181,366	\$237,037	\$227,304	\$28,681	15.8%	12.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2013	2013	2013	2014	% Chng	%
	2012	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$118,132	\$118,888	\$89,607	\$120,388	\$119,466	100.5%	26.2%
200 Personnel Benefits	53,375	59,709	42,744	59,709	53,421	89.5%	11.7%
Sub-Total Salaries & Benefits	171,507	178,597	132,351	180,097	172,887	96.8%	37.9%
400 Other Services/Charges	84,996	98,735	79,882	97,235	283,735	287.4%	62.1%
Total Expenditures	\$256,503	\$277,332	\$212,233	\$277,332	\$456,622	164.6%	100.0%

EXPLANATORY NARRATIVE

A City Economic Development Loan Fund, capitalized by federal HUD Section 108 Loans, has been in place for eleven years. Five loans have been approved to date, totaling \$6,945,000. Of the five loans, four (Pepper's, Sports Center, Coyote Canyon, and Trailwagons) have satisfied their debt. All payments received by the City go to pay off loans made by the U.S. Department of Housing and Urban Development (HUD) to the City to create this Economic Development Loan Fund.

In accordance with State law, a portion of the state's real estate excise tax receipts is redirected to assist cities and counties with the lowest taxing capacity. The City of Yakima currently meets the parameters established in the law to continue to receive assistance and, therefore, expects to receive approximately \$80,000 in 2014, which should be slightly less than the 2013 distribution. Since economic development is a high strategic priority, and it is unknown how long this distribution will last, this revenue is being allocated to this fund to support economic development activities within the City and to market Yakima's incentive programs through the media, on the City's web site, and in other formats.

Service Unit 149 Administration

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2013	2013	2013	2014	% Chng	% Chng
	2012	Amended	Actual	Estimated	Projected	from	from
SU - 149 Administration	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$118,131	\$118,888	\$88,103	\$118,888	\$119,466	100.5%	100.5%
130 Special Pay	1	0	1,504	1,500	0	n/a	0.0%
Total	118,132	118,888	89,607	120,388	119,466	100.5%	99.2%
200 Personnel Benefits	53,375	59,709	42,744	59,709	53,421	89.5%	89.5%
Total Expenditures - SU 149	\$171,507	\$178,597	\$132,351	\$180,097	\$172,887	96.8%	96.0%
Revenues							
340 Chrsgs f/Goods & Svcs	\$169,848	\$175,000	\$127,386	\$169,848	\$178,000	101.7%	104.8%

Service Unit 322 Industrial Development

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

Account 410 Professional Services – The budget will support economic development activities including professional services agreements.

Account 440 Advertising –Funds support outreach and marketing of economic programs and benefits.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 322 Industrial Development	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Other Services/Charges							
410 Professional Services	\$78,305	\$95,000	\$79,150	\$95,000	\$280,000	294.7%	294.7%
430 Trans/Training	5,194	1,000	0	1,000	1,000	100.0%	100.0%
440 Advertising	0	2,000	0	500	2,000	100.0%	400.0%
470 Public Utility Services	733	735	731	735	735	100.0%	100.0%
490 Miscellaneous	764	0	1	0	0	n/a	n/a
Total Expenditures - SU 322	\$84,996	\$98,735	\$79,882	\$97,235	\$283,735	287.4%	291.8%
Revenues							
340 Chrgs f/Goods & Svcs	\$0	\$45,000	\$0	\$0	\$0	0.0%	n/a

Service Unit 699 – General Revenues

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$224,342	\$229,698	\$253,488	\$253,488	\$227,303	99.0%	89.7%
330 Intergov't Revenues	66,002	54,000	68,395	81,300	80,000	148.1%	98.4%
360 Misc Revenues	3,000	0	0	0	0	n/a	n/a
390 Other Financing Sources	46,800	0	0	0	0	n/a	n/a
Total Revenues - SU 699	\$340,144	\$283,698	\$321,883	\$334,788	\$307,303	108.3%	91.8%

CITY ADMINISTRATION
2014 BUDGET NARRATIVE

GANG FREE INITIATIVE

City Manager
Project Manager

Tony O'Rourke
Vacant

DEFINITION

The City began the process to address the City's gang issue in 2011 by contracting with Magellan Consultancy to develop a Gang Free Initiative. Over the past few years, Magellan Consultancy has led the City through a visioning process to develop a strategy to understand how young people get caught up in gangs, and how the community can intervene to prevent the proliferation of gangs. This included collaboration with agencies that are already providing services to at-risk youth and partnering to support those existing efforts.

The program has developed from a planning, developing stage into service delivery. The 2013 budget included several contracts with community organizations, such as YPAL, People for People, Madison House, and Comprehensive Mental Health. As the program matures, the oversight function is changing from one of facilitating collaboration and developing appropriate partnerships to one of contract management and service coordination.

The FY 2014 budget includes the addition of the Gang Free Initiative department, as well as the addition of a Gang Free Initiative Operations Manager to direct, manage, and oversee the operations of the Gang Free Initiative and ensure the effective public and private sector coordination and integration of resources directed toward the prevention and intervention of gang related crime and violence.

The only service unit in this division is:

Service Unit 320 – Economic Development

AUTHORIZED PERSONNEL

<u>Class Code</u>	<u>Position Title</u>	<u>2012 Actual</u>	<u>2013 Amended Budget</u>	<u>2014 Proposed Budget</u>
10202	Project Manager	0.00	0.00	1.00

(1) Newly funded position in the 2014 budget. Strategic Initiative.

BUDGET SUMMARY

Dept 026 Gang Free Initiative	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
320 Economic Development	\$0	\$0	\$0	\$0	\$333,105	n/a	n/a

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$0	\$0	\$0	\$0	\$64,396	n/a	n/a
200 Personnel Benefits	0	0	0	0	24,222	n/a	n/a
Sub-Total Salaries & Benefits	0	0	0	0	88,618	n/a	n/a
400 Other Services/Charges	0	0	0	0	244,487	n/a	n/a
Total Expenditures	\$0	\$0	\$0	\$0	\$333,105	n/a	n/a

EXPLANATORY NARRATIVE

Service Unit 320 – Economic Development

This service unit provides contract management and service coordination to help prevent the proliferation of gangs.

Account 410 Professional Services – This account funds contracts with community organizations, such as YPAL, People for People, Madison House, and Comprehensive Mental Health.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 320 Economic Development	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
110 Salaries and Wages	\$0	\$0	\$0	\$0	\$64,396	n/a	n/a
200 Personnel Benefits	0	0	0	0	24,222	n/a	n/a
400 Other Services/Charges							
410 Professional Services	0	0	0	0	237,487	n/a	n/a
490 Miscellaneous	0	0	0	0	7,000	n/a	n/a
Total	0	0	0	0	244,487	n/a	n/a
Total Expenditures - SU 320	\$0	\$0	\$0	\$0	\$333,105	n/a	n/a

CITY ADMINISTRATION
2014 BUDGET NARRATIVE

INFORMATION TECHNOLOGY
GENERAL FUND

City Manager
Technology Services Manager

Tony O'Rourke
Wayne Wantland

DEFINITION

Information Systems Division - Primary Responsibilities:

- Security and operations of the City's Information Systems infrastructure (e.g.: databases; operating systems; firewalls; anti-virus; anti-spam; communications networks; etc.)
- Maintenance, enhancement and support of:
 - Existing software applications
 - The Geographical Information Services (GIS)
 - Existing computer hardware (e.g.: computers; printers; copiers; mobile data terminals; wireless personal digital assistant (PDA) devices; data radios; microwaves; fiber optics; surveillance cameras; etc.)
- Implementation of new software application systems
- Printing services

The Information Systems Division consists of three separate service units:

Service Unit 103 – Criminal Justice .3% Sales Tax

Service Unit 124 – Communications

Service Unit 631 – Information Technology Services

Service Unit 653 – Copy Center

AUTHORIZED PERSONNEL

Class Code	Position Title	2012 Actual	2013 Amended Budget	2014 Proposed Budget
1291	Information Technology Manager ⁽¹⁾	0.00	0.00	1.00
2102	GIS Technician	1.00	1.00	1.00
2107	Computer Operations Technician	1.00	1.00	1.00
2108	Computer Client Services Technician ⁽²⁾	6.00	5.00	6.00
2110	Database Administrator	1.00	1.00	1.00
2112	Network Services Engineer	1.00	1.00	1.00
2114	Senior Applications Developer ⁽³⁾	0.00	1.00	0.00
2117	Web Applications Developer/Admin ⁽³⁾	1.00	2.00	1.00
2118	Information Technology System Admin ⁽⁴⁾	0.00	0.00	1.00
2119	Telephone Technician ⁽⁵⁾	0.00	0.00	1.00
4520	Electronics Technician I ⁽⁶⁾	0.00	0.00	1.00

Class Code	Position Title	2012	2013	2014
		Actual	Amended Budget	Proposed Budget
4521	Electronics Technician II ⁽⁶⁾	0.00	0.00	1.00
4522	Electronic Supervisor ⁽⁶⁾	0.00	0.00	1.00
7171	Communications & Tech Office Asst	1.00	1.00	1.00
7611	Print Shop Operator	1.00	1.00	1.00
10201	Senior Applications Developer (Exempt) ⁽⁷⁾	0.00	0.00	1.00
10203	Lead Applications System Designer ⁽⁷⁾	2.00	1.00	0.00
11901	Supervising Senior Analyst	2.00	2.00	2.00
11902	Operation Supervisor	1.00	1.00	1.00
Total Personnel ⁽¹⁰⁾		18.00	18.00	23.00

- (1) The Communication and Technology Manager position was the combination of the Information Systems Manager and the Public Safety Communications Manager positions in 2011 with time and related budget allocated between the two divisions. Due to the increased demands placed on the ITS Division and the significant projects that the Communications Center is facing in the near future this position will be split back into its separate positions as they were prior to 2011.
- (2) Personnel changes due to 2013 and 2014 reorganizations of the Information Technology department.
- (3) The 2013 budget added one Web Application Developer/Admin position, and restored the Senior Application Developer positions - these positions were consequently removed in the 2014 reorganization.
- (4) Information Technology System Administrator position was added mid-year 2013.
- (5) The Telephone Technician position was added in the 2014 reorganization.
- (6) With the change of the manager position the electronics section (3.0 FTE's) from the Communications Center will be moved into the ITS division to provide better service to the City and to take advantage of shared resources, making the entire delivery of technology services to the city more efficient.
- (7) One Lead Applications System Designer position was eliminated in the 2013 budget, and the other is being eliminated and replaced by the Senior Applications Developer (Exempt) position in the 2014 reorganization.
- (8) A total of 0.5 FTE's are funded by Public Safety Communications.

BUDGET SUMMARY

Dept 052 Information Tech	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012 Actual	2013 Amended Budget	2013 Actual 09/30/13	2013 Estimated Year-End	2014 Projected Budget	% Chng from 2 to 5	% Chng from 4 to 5
Exp Summary By Service Unit							
103 Crim Justice Sls Tx .3% Inc	\$120,272	\$111,276	\$113,388	\$111,276	\$136,191	122.4%	122.4%
124 Communications	0	0	0	0	339,731	n/a	n/a
631 Information Technology	1,937,151	2,149,415	1,474,019	2,023,336	2,283,196	106.2%	112.8%
653 Copy Center	159,530	174,347	105,709	156,947	153,494	88.0%	97.8%
Total Expenditures	\$2,216,953	\$2,435,038	\$1,693,116	\$2,291,559	\$2,912,612	119.6%	127.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2013	2013	2013	2014	% Chng	%
	2012	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$1,094,500	\$1,158,208	\$858,632	\$1,146,469	\$1,603,441	138.4%	55.1%
200 Personnel Benefits	373,105	396,515	283,837	396,515	520,641	131.3%	17.9%
Sub-Total Salaries & Benefits	1,467,605	1,554,723	1,142,469	1,542,984	2,124,082	136.6%	72.9%
300 Supplies	120,196	183,050	85,112	153,500	169,650	92.7%	5.8%
400 Other Services/Charges	503,995	590,437	454,934	538,247	562,536	95.3%	19.3%
500 Intgov Svcs/Other Intfnd	1,087	0	550	0	0	n/a	0.0%
600 Capital Outlays	112,095	95,000	0	45,000	45,000	47.4%	1.5%
700 Debt Service	11,507	11,508	9,812	11,508	10,978	95.4%	0.4%
900 Intfnd Pymt f/Svcs	467	320	239	320	366	114.4%	0.0%
Total Expenditures	\$2,216,952	\$2,435,038	\$1,693,116	\$2,291,559	\$2,912,612	119.6%	100.0%

EXPLANATORY NARRATIVE

Service Unit 103 – Criminal Justice .3% Sales Tax

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2013	2013	2013	2014	% Chng	% Chng
	2012	Amended	Actual	Estimated	Projected	from	from
SU - 103 Crim Just Sls Tx .3% Inc	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$26,505	\$14,995	\$17,623	\$14,995	\$14,995	100.0%	100.0%
120 Overtime	0	250	24	250	250	100.0%	100.0%
Total	26,505	15,245	17,647	15,245	15,245	100.0%	100.0%
200 Personnel Benefits	2,511	1,430	1,513	1,430	1,545	108.0%	108.0%
480 Repairs/Maintenance	91,256	94,600	94,227	94,600	119,400	126.2%	126.2%
Total Expenditures - SU 103	\$120,272	\$111,275	\$113,387	\$111,275	\$136,190	122.4%	122.4%

Service Unit 124 – Communications

This service unit is new to Information Technology in 2014. A reorganization moved the Electronics operation from the Public Safety Communications (PSC) Fund into the ITS Division in General Fund in anticipation of the physical move of the communications center. This service unit

provides repair and maintenance for a variety of equipment, including radios, telephones, etc., for both the entire City and by contract for other agencies.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 124 Communications	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$0	\$0	\$0	\$0	\$218,630	n/a	n/a
120 Overtime	0	0	0	0	4,000	n/a	n/a
Total	0	0	0	0	222,630	n/a	n/a
200 Personnel Benefits	0	0	0	0	74,577	n/a	n/a
300 Supplies							
310 Office/Oper Supplies	0	0	0	0	28,000	n/a	n/a
350 Small Tools & Equip	0	0	0	0	8,100	n/a	n/a
Total	0	0	0	0	36,100	n/a	n/a
400 Other Services/Charges							
420 Communications	0	0	0	0	3,025	n/a	n/a
450 Oper Rentals & Leases	0	0	0	0	3,400	n/a	n/a
Total	0	0	0	0	6,425	n/a	n/a
Total Expenditures - SU 631	\$0	\$0	\$0	\$0	\$339,732	n/a	n/a
Revenues							
330 Intergov't Revenues	\$0	\$0	\$0	\$0	\$77,010	n/a	n/a
340 Chrgs f/Goods & Svcs	0	0	0	0	21,226	n/a	n/a
360 Miscellaneous Revenues	0	0	0	0	9,828	n/a	n/a
Total Revenues - SU 631	\$0	\$0	\$0	\$0	\$108,064	n/a	n/a

Service Unit 631 – Data Processing

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

- General City Business Systems which includes financial, billing, payroll, numerous other traditional business computer systems and support of the City's Website.
- Public Safety Systems which includes Fire Records, Mobile Data Terminals, Prosecutors Case Management System, Document Imaging, Mobile Digital Video System, SafetyNet Regional Area Records System and a variety of support systems. This area also provides regional technical and software services to the City of Union Gap, the City of Selah, and most of the county Fire Districts.
- Geographical Information Systems (GIS) includes mapping, geo-location research, Global Positioning System (GPS) support, Automatic Vehicle Location (AVL) services, mobile client mapping systems for Transit and Refuse, and special project support to several systems and departments within the City.
- Automated Inventory and Maintenance Management System (AIMMS) includes Work Order Management, Equipment Tracking, Inventory Management, Purchasing, Accounts Payable and Cost Accounting.
- Client Services Support includes installation, maintenance and support of personal computers and workstations, peripheral equipment, Blackberry PDA's and other personal

productivity tools, office automation systems, video conferencing, and the data communications network, including extensive wireless and mobile wireless data communications systems. This area also provides technical services to the Union Gap Police Department, Selah Police and Fire Departments and West Valley, East Valley, Glead, Highland and Lower Valley Fire Districts.

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

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

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

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

Account 420 Communications – This account includes internet and data back haul connections for the entire City (e.g.: network backbone and infrastructure connections to all city facilities, police, fire stations, public works, wastewater treatment plant, etc.) and for Selah, Union Gap and Yakima County.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 631 Information Technology	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$993,383	\$1,074,528	\$769,923	\$1,045,989	\$1,286,632	119.7%	123.0%
120 Overtime	11,581	10,000	9,404	10,000	10,000	100.0%	100.0%
130 Special Pay	15,822	16,000	23,068	27,200	16,000	100.0%	58.8%
140 Retire/Term Cashout	5,219	0	7,129	5,000	10,500	n/a	210.0%
Total	1,026,005	1,100,528	809,524	1,088,189	1,323,132	120.2%	121.6%
200 Personnel Benefits							
200 Personnel Benefits	351,510	372,468	266,109	372,468	423,999	113.8%	113.8%
280 Clothing & Misc	0	1,000	525	1,000	1,000	100.0%	100.0%
Total	351,510	373,468	266,634	373,468	424,999	113.8%	113.8%
300 Supplies							
310 Office/Oper Supplies	15,135	16,000	4,569	10,000	10,000	62.5%	100.0%
320 Fuel Consumed	916	1,500	1,131	1,000	1,000	66.7%	100.0%
350 Small Tools & Equip	60,215	100,550	49,769	90,500	70,550	70.2%	78.0%
Total	76,266	118,050	55,469	101,500	81,550	69.1%	80.3%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 631 Information Technology	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
400 Other Services/Charges							
410 Professional Services	126,915	94,950	13,589	50,000	50,000	52.7%	100.0%
420 Communications	25,322	23,859	19,569	23,859	22,509	94.3%	94.3%
430 Trans/Training	5,787	8,140	1,802	3,500	8,140	100.0%	232.6%
450 Oper Rentals & Leases	7,488	5,100	5,616	7,500	22,500	441.2%	300.0%
480 Repairs/Maintenance	198,494	325,000	298,539	325,000	300,000	92.3%	92.3%
490 Miscellaneous	6,801	5,000	3,039	5,000	5,000	100.0%	100.0%
Total	370,807	462,049	342,154	414,859	408,149	88.3%	98.4%
640 Machinery/Equipment	112,095	95,000	0	45,000	45,000	47.4%	100.0%
950 Interfund Opt Rent/Lease	467	320	239	320	366	114.4%	114.4%
Total Expenditures - SU 631	<u>\$1,937,150</u>	<u>\$2,149,415</u>	<u>\$1,474,020</u>	<u>\$2,023,336</u>	<u>\$2,283,196</u>	106.2%	112.8%
Revenues							
330 Intergov't Revenues	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	100.0%	100.0%
340 Chrgrs f/Goods & Svcs	50,000	70,000	35,000	70,000	90,000	128.6%	128.6%
Total Revenues - SU 631	<u>\$74,000</u>	<u>\$94,000</u>	<u>\$59,000</u>	<u>\$94,000</u>	<u>\$114,000</u>	121.3%	121.3%

Service Unit 653 – Copy Center

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

In addition, the center performs a variety of mail room services and other tasks related to special projects such as surveys and special publications. The Copy Center also provides printing services to the Cities of Union Gap, Selah, and Toppenish. The cost of printing and document services are charged to the user departments and outside agencies to offset the majority of our General Fund operating expenditures.

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

Account 340 Items Purchased for Resale – This account contains supplies purchased for and billed to specific print jobs such as utility envelopes. This account is completely demand driven.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 653 Copy Center	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$41,935	\$41,934	\$30,858	\$41,934	\$41,934	100.0%	100.0%
120 Overtime	53	500	0	500	500	100.0%	100.0%
130 Special Pay	2	0	603	600	0	n/a	0.0%
Total	41,990	42,434	31,461	43,034	42,434	100.0%	98.6%
200 Personnel Benefits							
200 Personnel Benefits	19,084	21,516	15,690	21,516	19,420	90.3%	90.3%
280 Clothing & Misc	0	100	0	100	100	100.0%	100.0%
Total	19,084	21,616	15,690	21,616	19,520	90.3%	90.3%
300 Supplies							
310 Office/Oper Supplies	10,015	15,000	8,025	12,000	12,000	80.0%	100.0%
340 Items Pchsd f/Resale	33,915	50,000	21,618	40,000	40,000	80.0%	100.0%
Total	43,930	65,000	29,643	52,000	52,000	80.0%	100.0%
400 Other Services/Charges							
420 Communications	263	350	164	350	124	35.4%	35.4%
430 Trans/Training	0	88	16	88	88	100.0%	100.0%
480 Repairs/Maintenance	41,654	33,000	18,099	28,000	28,000	84.8%	100.0%
490 Miscellaneous	15	350	275	350	350	100.0%	100.0%
Total	41,932	33,788	18,554	28,788	28,562	84.5%	99.2%
750 Debt Svc - Cap Lease/Prir	10,176	10,681	8,938	10,681	10,681	100.0%	100.0%
830 Debt Svc - Ext LTD - Int	1,331	827	874	827	297	35.9%	35.9%
Total Expenditures - SU 653	\$158,443	\$174,346	\$105,160	\$156,946	\$153,494	88.0%	97.8%
Revenues							
340 Chrsgs f/Goods & Svcs	\$108,980	\$90,000	\$55,650	\$90,000	\$90,000	100.0%	100.0%

COMMUNITY RELATIONS

City Manager
Community Relations Manager

Tony O'Rourke
Randy Beehler

DEFINITION

The Community Relations office has four primary areas of responsibility:

- **Management and administration of the City's communications and marketing initiatives.**
The City's communications and marketing initiatives are focused on meeting four key objectives: 1) providing proactive media relations; 2) communicating with key audiences using a variety of platforms; 3) providing communications support to all City departments and divisions; and, 4) creating better opportunities for community involvement.
- **Operation of two cable television channels: 1) YCTV (Charter Cable channel 21), and 2) Y-PAC (Charter Cable channel 22).**
- **Negotiation and compliance monitoring of cable and telecommunications franchises.**
- **Management and administration of the City's public affairs initiatives.**
The City's public affairs initiatives include development and management of state legislative and administrative priorities, development and management of Congressional and federal agency priorities, collaborating with state and federal advocacy contract consultants, and building and maintaining liaison relationships and partnerships with other local governmental entities, non-profit organizations, local, state and federal elected officials, etc.

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

The service units in this division are:

Service Unit 428 – Capital Improvement
Service Unit 434 – Cable Communications
Service Unit 612 – Community Relations
Service Unit 699 – General Revenues

PERFORMANCE STATISTICS

Community Relations Division	October 2011 thru October 2012	October 2012 thru October 2013
YCTV community programming ⁽¹⁾	102 programs – 42 hours	113 programs – 52 hours
“Imported” Programming ⁽²⁾	159 programs – 120.75 hours	163 programs – 110.25 hours
Production Equipment (cameras, misc, etc.) Used by YCTV producers ⁽³⁾	110 hours per week	107 hours per week
Editing Equipment Use by YCTV producers ⁽⁴⁾	72 hours per week	67 hours per week
YCTV Producers Trained ⁽⁵⁾	41	54
YPAC Programming ⁽⁶⁾	312 programs – 364.25 hours	325 programs – 377.50 hours
Program Sales Revenue ⁽⁷⁾	\$289	\$345

- (1) Number of programs and hours of community programming produced through YCTV.
- (2) Number of programs and hours of “imported” YCTV programming, which consists of programs produced elsewhere and aired on YCTV at the request of local community members.
- (3) Community use of YCTV field production equipment.
- (4) Community use of YCTV editing equipment.
- (5) Number of community members trained as YCTV producers.
- (6) Number of programs and hours of public affairs programming produced through Y-PAC.
- (7) Revenue from sales of copies of YCTV and Y-PAC programs.

AUTHORIZED PERSONNEL

Class Code	Position Title	2012 Actual	2013 Amended Budget	2014 Proposed Budget
1255	Communications & Public Affairs Director	1.00	1.00	1.00
2245	Community Relations Specialist ⁽¹⁾	0.00	1.00	1.00
2246	Senior Community Relations Specialist ⁽¹⁾	0.00	1.00	1.00
2251	Cable Television Coordinator ⁽¹⁾	1.00	0.00	0.00
2252	Community Programming Coordinator	1.00	1.00	1.00
2253	Community Programming Assistant ⁽¹⁾	1.00	0.00	0.00
2254	Municipal Producer	1.00	1.00	1.00
Total Personnel		5.00	5.00	5.00

- (1) As part of a City-wide reorganization plan adopted by City Council in August 2012, the Cable Television Coordinator and Community Programming Assistant positions were eliminated and two new positions were created, the Community Relations Specialist and the Senior Community Relations Specialist. As an additional element of the reorganization plan, in February 2013 the Community Relations Manager title was changed to Communications & Public Affairs Director.

BUDGET SUMMARY

Dept 125 Community Relations	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
428 Capital Improvement	\$17,557	\$355,250	\$318,580	\$348,250	\$39,000	11.0%	11.2%
434 Cable Communications	461,827	493,605	352,165	496,550	523,850	106.1%	105.5%
612 Community Relations	1,321	74,000	51,206	74,000	39,000	52.7%	52.7%
Total Expenditures	<u>\$480,705</u>	<u>\$922,855</u>	<u>\$721,951</u>	<u>\$918,800</u>	<u>\$601,850</u>	65.2%	65.5%

Revenue Summary By Service Unit

434 Cable Communications	\$535,014	\$521,750	\$448,410	\$551,600	\$551,600	105.7%	100.0%
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Fund Balance

Beginning Balance	\$848,564	\$845,215	\$902,872	\$902,872	\$535,672	63.4%	59.3%
Revenues Less Expenditures	54,309	-401,105	-273,541	-367,200	-50,250	12.5%	13.7%
Ending Balance	<u>\$902,873</u>	<u>\$444,110</u>	<u>\$629,331</u>	<u>\$535,672</u>	<u>\$485,422</u>	109.3%	90.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$292,767	\$294,582	\$221,894	\$299,332	\$307,577	104.4%	51.1%
200 Personnel Benefits	99,438	109,839	80,737	109,839	107,527	97.9%	17.9%
Sub-Total Salaries & Benefits	392,205	404,421	302,631	409,171	415,104	102.6%	69.0%
300 Supplies	28,487	44,203	14,548	39,203	44,203	100.0%	7.3%
400 Other Services/Charges	31,119	95,080	60,361	93,274	59,341	62.4%	9.9%
600 Capital Outlays	0	343,250	316,250	341,250	27,000	7.9%	4.5%
900 Intfnd Pymt f/Svcs	28,894	35,902	28,162	35,902	56,203	156.5%	9.3%
Total Expenditures	<u>\$480,705</u>	<u>\$922,856</u>	<u>\$721,952</u>	<u>\$918,800</u>	<u>\$601,851</u>	65.2%	100.0%

EXPLANATORY NARRATIVE

Service Unit 428 – Capital Improvement

This service unit provides accurate tracking of expenditures using funds from an Access Television Facilities and Equipment Grant provided to the City by Charter Communications as per its cable communications franchise agreement with the City. Use of Grant moneys is restricted to expenditures related to YCTV and Y-PAC equipment and facilities. Constraint has been exercised in the expenditure of Grant moneys in order to provide adequate capital funds during the final three years (2012 - 2014) of the Charter Communications franchise agreement, during which no Grant payments will be received.

CAPITAL OUTLAY

Item	Cost	Funding Source	Justification
YCTV/Y-PAC acquisition gear (cameras, microphones, cords, etc.)	\$5,000	Franchise Fees	Improve quality and versatility of equipment used by division staff in the production of Y-PAC programming.
YCTV / Y-PAC facility Studio "A" lighting upgrade	\$9,000	Franchise Fees	Studio "A" lighting fixtures currently in use range in age from 5 to 22 years. Replacing outdated lighting fixtures in Studio "A" with modern fluorescent fixtures will improve both video quality and safety.
YCTV/Y-PAC Streaming System	\$8,000	Franchise Fees & Access Television Facilities & Equipment Grant	More and more viewers are requesting access to YCTV/Y-PAC programming via internet streaming. The addition of streaming capability will make YCTV/Y-PAC programming available to a considerably larger audience.
Editing suite upgrade	\$4,000	Access Television Facilities and Equipment Grant	Additional software and hardware upgrades are required in order to maximize the capabilities of the three YCTV / Y-PAC editing suites currently in operation.
YCTV/Y-PAC Playback System Upgrade	\$24,000	Access Television Facilities and Equipment Grant	The system used to air YCTV and Y-PAC programming is no longer capable of meeting the two channels. An upgrade to a system that utilizes
Ancillary YCTV / Y-PAC production gear (portable lighting, wireless microphones, tripods, tape-less recorders, etc.)	\$4,000	Access Television Facilities and Equipment Grant	As the transition to an all-digital platform for YCTV and Y-PAC productions continues, ancillary gear also needs to be replaced so as to be compatible with digital equipment.
Service Units 428 and 434	\$54,000		

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
SU - 428 Capital Improvement							
Expenses							
350 Small Tools & Equip	\$17,557	\$25,000	\$0	\$20,000	\$25,000	100.0%	125.0%
480 Repairs/Maintenance	0	2,000	2,330	2,000	2,000	100.0%	100.0%
600 Capital Outlays							
620 Buildings	0	316,250	316,250	316,250	0	0.0%	0.0%
640 Machinery/Equipment	0	12,000	0	10,000	12,000	100.0%	120.0%
Total	0	328,250	316,250	326,250	12,000	3.7%	3.7%
Total Expenditures - SU 428	\$17,557	\$355,250	\$318,580	\$348,250	\$39,000	11.0%	11.2%

Service Unit 434 – Cable Communications

The purpose of this service unit is to track expenditures related to planning, directing, administering, and supporting the operations of the Community Relations office. Revenues in this service unit are generated by a 5% franchise fee applied to Charter Communications for use of public rights-of-way, sales of copies of YCTV and Y-PAC programming, non-resident user fees for use of YCTV facilities and equipment, Access Television Facilities and Equipment Grant payments from Charter Communications, and other minor miscellaneous sources.

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

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

Account 630 Improvements Other Than Buildings – This account is primarily used to purchase communications equipment utilized by other City divisions and departments.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 434 Cable Communications	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$290,074	\$293,582	\$214,572	\$293,582	\$305,377	104.0%	104.0%
120 Overtime	273	1,000	0	750	1,000	100.0%	133.3%
130 Special Pay	2,420	0	4,584	5,000	1,200	n/a	24.0%
140 Retire/Term Cashout	0	0	2,738	0	0	n/a	n/a
Total	292,767	294,582	221,894	299,332	307,577	104.4%	102.8%
200 Personnel Benefits	99,438	109,839	80,737	109,839	107,527	97.9%	97.9%
300 Supplies							
310 Office/Oper Supplies	980	1,750	558	1,750	1,750	100.0%	100.0%
320 Fuel Consumed	308	453	335	453	453	100.0%	100.0%
350 Small Tools & Equip	9,443	15,000	12,679	15,000	15,000	100.0%	100.0%
Total	10,731	17,203	13,572	17,203	17,203	100.0%	100.0%
400 Other Services/Charges							
420 Communications	2,836	2,630	2,413	2,324	2,433	92.5%	104.7%
430 Trans/Training	828	1,609	156	1,609	1,609	100.0%	100.0%
440 Advertising	197	500	182	500	500	100.0%	100.0%
450 Oper Rentals & Leases	17,121	500	346	500	500	100.0%	100.0%
470 Public Utility Services	5,157	7,291	3,678	7,291	7,249	99.4%	99.4%
480 Repairs/Maintenance	1,198	5,000	673	3,000	4,000	80.0%	133.3%
490 Miscellaneous	2,659	3,550	352	4,050	4,050	114.1%	100.0%
Total	29,996	21,080	7,800	19,274	20,341	96.5%	105.5%
600 Capital Outlays							
630 Impr Other Than Bldg	0	5,000	0	5,000	5,000	100.0%	100.0%
640 Machinery/Equipment	0	10,000	0	10,000	10,000	100.0%	100.0%
Total	0	15,000	0	15,000	15,000	100.0%	100.0%
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Lea	2,565	4,569	3,426	4,569	3,197	70.0%	70.0%
960 Interfund Insurance Sv	5,119	4,943	4,943	4,943	5,289	107.0%	107.0%
990 Interfund Admin Chrgs	21,210	26,390	19,793	26,390	47,717	180.8%	180.8%
Total	28,894	35,902	28,162	35,902	56,203	156.5%	156.5%
Total Expenditures - SU 434	\$461,826	\$493,606	\$352,165	\$496,550	\$523,851	106.1%	105.5%
Revenues							
310 Taxes	\$521,274	\$520,000	\$447,195	\$550,000	\$550,000	105.8%	100.0%
360 Miscellaneous Revenues	13,740	1,750	1,215	1,600	1,600	91.4%	100.0%
Total Revenues - SU 434	\$535,014	\$521,750	\$448,410	\$551,600	\$551,600	105.7%	100.0%

Service Unit 612 – Community Relations

This service unit provides accurate tracking of expenditures directly related to implementation of specific City community relations initiatives.

Account 410 Professional Services – This account is used for services provided by outside vendors. Examples include developing promotional materials, conducting surveys, and preparing advertising. In 2014, \$15,000 has been budgeted to pay for consultant services related to completion of the renegotiation of the City’s cable communications franchise agreement.

Account 440 Advertising – This account is used for TV, radio, print, online, and other advertising for a variety of City programs and services.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 612 Community Relations	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
310 Office/Oper Supplies	\$198	\$2,000	\$975	\$2,000	\$2,000	100.0%	100.0%
400 Other Services/Charges							
410 Professional Services	630	50,000	46,799	50,000	15,000	30.0%	30.0%
440 Advertising	420	20,000	1,706	20,000	20,000	100.0%	100.0%
450 Oper Rentals & Leases	0	1,000	0	1,000	1,000	100.0%	100.0%
490 Miscellaneous	73	1,000	1,725	1,000	1,000	100.0%	100.0%
Total	1,123	72,000	50,230	72,000	37,000	51.4%	51.4%
Total Expenditures - SU 612	\$1,321	\$74,000	\$51,205	\$74,000	\$39,000	52.7%	52.7%

Service Unit 699 – General Revenues

This service unit provides accurate tracking of the status of the Community Relations reserve fund and includes revenue primarily generated by interest earnings on the Community Relations reserve fund. A portion of the reserve fund is made up of moneys received from 1994 to 2009 in the form of Access Television Facilities and Equipment Grant payments provided by Charter Communications as per its cable communications franchise agreement with the City. Use of Grant moneys is restricted to expenditures related to YCTV and Y-PAC equipment and facilities. Community Relations reserve fund moneys not attributable to the Grant have been used in the past for communications equipment utilized by other City divisions and departments. Examples include fiber optic lines connecting City facilities, teleconferencing systems, and conduit used for telecommunications infrastructure.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$848,564	\$845,215	\$902,872	\$902,872	\$535,672	63.4%	59.3%

DOWNTOWN YAKIMA BUSINESS IMPROVEMENT DISTRICT (DYBID)

City Manager
Economic Development Manager

Tony O'Rourke
Sean Hawkins

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 property owners and businesses. The City Council renewed this PBIA in May 2002, with a six (6) year "sunset" provision. In 2007, the City Council approved a small expansion of the boundaries of the original PBIA area, and increased the assessment rates as an initial move to increase the capability of the Committee for Downtown Yakima (CDY) to maintain the public spaces in downtown Yakima.

In 2008, the City Council established a larger Downtown Yakima Business Improvement District (DYBID). The DYBID was renewed by City Council in 2012 and included a new maintenance service contract. A reduction in the DYBID area was approved by City Council for the 2013 calendar year. Assessments are used to support the City's contract with Block by Block for improved delivery of a variety of downtown services, including cleaning and maintenance, safety, and business development activities.

The service units in this division are:

- Service Unit 320 – Economic Development**
- Service Unit 323 – Parking Facilities**
- Service Unit 612 – Community Relations**
- Service Unit 699 – General Revenues**

BUDGET SUMMARY

Dept 161 Downtown Bus Impr	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
320 Economic Development	\$114,802	\$277,048	\$158,270	\$277,048	\$235,000	84.8%	84.8%
323 Parking Facilities	32,405	0	272	0	0	n/a	n/a
612 Community Relations	6,909	10,474	7,855	10,474	9,358	89.3%	89.3%
Total Expenditures	\$154,116	\$287,522	\$166,397	\$287,522	\$244,358	85.0%	85.0%

Revenue Summary By Service Unit

320 Economic Development	\$172,821	\$205,000	\$137,246	\$235,000	\$235,000	114.6%	100.0%
323 Parking Facilities	44,317	340	340	170	170	50.0%	100.0%
399 General Revenues	1,500	0	0	0	0	n/a	n/a
Total Revenues	\$218,638	\$205,340	\$137,586	\$235,170	\$235,170	114.5%	100.0%

Fund Balance

Beginning Balance	\$19,134	\$112,012	\$83,656	\$83,656	\$31,304	27.9%	37.4%
Revenues Less Expenditures	64,522	-82,182	-28,811	-52,352	-9,188	11.2%	17.6%
Ending Balance	\$83,656	\$29,830	\$54,845	\$31,304	\$22,116	74.1%	70.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
300 Supplies	\$28,845	\$57,048	\$50,947	\$57,048	\$55,000	96.4%	22.5%
400 Other Services/Charges	118,362	220,000	107,595	220,000	180,000	81.8%	73.7%
900 Intfnd Pymt f/Svcs	6,909	10,474	7,855	10,474	9,358	89.3%	3.8%
Total Expenditures	\$154,116	\$287,522	\$166,397	\$287,522	\$244,358	85.0%	100.0%

EXPLANATORY NARRATIVE

Service Unit 320 – Economic Development

An agreement for Professional Services with Block-by Block provides the maintenance, landscaping, special projects, and safety services in downtown Yakima.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 320 Economic Dev	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
310 Office/Oper Supplies	\$25,352	\$57,048	\$50,675	\$57,048	\$55,000	96.4%	96.4%
400 Other Services/Charges							
410 Professional Services	89,450	195,000	107,595	195,000	180,000	92.3%	92.3%
490 Miscellaneous	0	25,000	0	25,000	0	0.0%	0.0%
Total	89,450	220,000	107,595	220,000	180,000	81.8%	81.8%
Total Expenditures - SU 320	\$114,802	\$277,048	\$158,270	\$277,048	\$235,000	84.8%	84.8%

Revenues

360 Miscellaneous Revenues						n/a	n/a
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Service Unit 323 – Parking Facilities

This service unit accounts for expenditures related to parking facilities. At the end of 2012, the Council passed an ordinance to discontinue charging for parking in the downtown core.

Accordingly, there will be no parking related expenses in 2014.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 323 Parking Facilities	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
310 Office/Oper Supplies	\$3,493	\$0	\$272	\$0	\$0	n/a	n/a
410 Professional Services	28,912	0	0	0	0	n/a	n/a
Total Expenditures - SU 323	\$32,405	\$0	\$272	\$0	\$0	n/a	n/a

Revenues

350 Fines And Forfeits	\$30,000	\$0	\$0	\$0	\$0	n/a	n/a
360 Miscellaneous Revenues	14,317	340	340	170	170	50.0%	100.0%
Total Revenues - SU 323	\$44,317	\$340	\$340	\$170	\$170	50.0%	100.0%

Service Unit 612 – Community Relations

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 612 Community Relations	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
990 Interfund Admin Chgs	\$6,909	\$10,474	\$7,855	\$10,474	\$9,358	89.3%	89.3%

Service Unit 699 – General Revenues

Self-assessments for area businesses are based on calculations that include assessed property value, business license assessments and nonprofit assessments. Through 2012, additional revenue was provided by parking meters installed in downtown lots. However, beginning in 2013 the City Council decided parking fees will no longer be charged for parking in the DYBID area.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$19,134	\$112,012	\$83,656	\$83,656	\$31,304	27.9%	37.4%
360 Miscellaneous Revenues	1,500	0	0	0	0	n/a	n/a
Total Revenues - SU 323	\$20,634	\$112,012	\$83,656	\$83,656	\$31,304	27.9%	37.4%

CITY ADMINISTRATION
2014 BUDGET NARRATIVE

CBD CAPITAL IMPROVEMENT

City Manager
Economic Development Manager

Tony O'Rourke
Sean Hawkins

DEFINITION

The Central Business District (CBD) Capital Improvement Fund is used for the development and ongoing implementation of capital funding programs designed to benefit the Yakima Central Business District. Improvements to the City's Central Business District are ongoing and will benefit the community and region as a whole. The Downtown Yakima Futures Initiative (DYFI) has been funded through the 321 Fund. The previous projects that have been completed as part of the DYFI, including Yakima Avenue from Ninth Street to Seventh Avenue, and Front Street from Yakima Avenue to "A" Street, 2nd, 3rd, and 8th Street between "A" Street and Chestnut, and "A" Street from Sixth Street to Front Street are all considered one project (different phases) with multiple elements requiring resources to support the design and construction envisioned.

The service units in this division are:

- Service Unit 321 – Commercial Area Development**
- Service Unit 323 – Parking Facilities**
- Service Unit 699 – General Revenues**

BUDGET SUMMARY

Dept 321 CBD Cap Impr Fund	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
321 Comm Area Developmen	\$72,210	\$229,500	\$143,345	\$229,500	\$91,000	39.7%	39.7%
Revenue Summary By Service Unit							
323 Parking Facilities	\$42,087	\$0	\$16,163	\$22,460	\$22,400	n/a	99.7%
699 General Revenues	6,434	0	28,000	28,000	0	n/a	0.0%
Total Revenues	\$48,521	\$0	\$44,163	\$50,460	\$22,400	n/a	44.4%
Fund Balance							
Beginning Balance	\$359,114	\$336,203	\$335,424	\$335,424	\$156,384	46.5%	46.6%
Revenues Less Expenditures	-23,689	-229,500	-99,182	-179,040	-68,600	29.9%	38.3%
Ending Balance	\$335,425	\$106,703	\$236,242	\$156,384	\$87,784	82.3%	56.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2013	2013	2013	2014	% Chng	%
	2012	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
300 Supplies	\$13,857	\$21,000	\$6,604	\$18,300	\$11,000	52.4%	12.1%
400 Other Services/Charges	58,317	208,500	136,741	211,200	80,000	38.4%	87.9%
500 Intgov Svcs/Other Intfnd	36	0	0	0	0	n/a	0.0%
Total Expenditures	\$72,210	\$229,500	\$143,345	\$229,500	\$91,000	39.7%	100.0%

EXPLANATORY NARRATIVE

Service Unit 321 – Commercial Area Development

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

Account 410 Professional Services – This budget item is for downtown planning and anticipated downtown improvement project implementation. These funds are budgeted as a reserve for potential public expenditures in the downtown area. In 2013 the budget also included funds for a retail study and a master plan.

Account 480 Repairs & Maintenance – A portion of this (\$50,000) represents the City’s contribution to the Downtown Clean and Safe initiative funded by DYBID assessments (see Fund 161).

Account 650 Construction Projects – Phase 4 of the Downtown Futures Initiative, which made improvements to 8th street between “A” and Chestnut, and made improvements to “A” Street between 3rd Street and 6th Street, was completed in 2011. The improvements to 8th Street included its realignment to enhance the entrance to the Convention Center. Other improvements on 8th Street and “A” Street included replacing the sidewalk and installing pedestrian lighting and other streetscape amenities to match the theme established by previous DYFI projects. There are no construction projects planned for 2014 in this account.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2013	2013	2013	2014	% Chng	% Chng
	2012	Amended	Actual	Estimated	Projected	from	from
SU - 321 Commercial Area Dev	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Supplies							
310 Office/Oper Supplies	\$0	\$1,000	\$145	\$1,000	\$1,000	100.0%	100.0%
350 Small Tools & Equip	13,857	20,000	6,459	17,300	10,000	50.0%	57.8%
Total	13,857	21,000	6,604	18,300	11,000	52.4%	60.1%
400 Other Services/Charges							
410 Professional Services	9,072	150,000	127,433	150,000	20,000	13.3%	13.3%
480 Repairs/Maintenance	47,700	58,500	6,968	58,500	60,000	102.6%	102.6%
490 Miscellaneous	1,545	0	2,340	2,700	0	n/a	0.0%
Total	58,317	208,500	136,741	211,200	80,000	38.4%	37.9%
530 State/Cnty Tax/Assess	36	0	0	0	0	n/a	n/a
Total Expenditures - SU 321	\$72,210	\$229,500	\$143,345	\$229,500	\$91,000	39.7%	39.7%

Service Unit 323 – Parking Facilities

These funds are generated from monthly contracted parking in City owned downtown parking lots in the CBD. The 2013 budget was passed with the proposal to stop charging for parking in the downtown lots in 2013 in order to encourage citizen participation in downtown events. The City Council retained the monthly parking permit program, so the revenue will still be receipted in 2014.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 323 Parking Facilities	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
360 Miscellaneous Revenues	\$42,087	\$0	\$16,163	\$22,460	\$22,400	n/a	99.7%

Service Unit 699 – General Revenues

Resources to fund this program will come from the unencumbered balance.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$359,114	\$336,203	\$335,424	\$335,424	\$156,384	46.5%	46.6%
360 Miscellaneous Revenues	5,000	0	0	0	0	n/a	n/a
390 Other Financing Sources	1,434	0	28,000	28,000	0	n/a	0.0%
Total Revenues - SU 699	\$365,548	\$336,203	\$363,424	\$363,424	\$156,384	46.5%	43.0%

CITY ADMINISTRATION
2014 BUDGET NARRATIVE

TROLLEY

City Manager
Economic Development Manager

Tony O'Rourke
Sean Hawkins

DEFINITION

The Trolley Fund is to be used for improvements of the historic Yakima Valley Transport System (YVTS), and is paid for primarily by outside agency grants. A small amount of revenue is generated by telecommunication lease agreements.

The service units in this division are:

- Service Unit 326 – Trolley**
- Service Unit 699 – General Revenues**

BUDGET SUMMARY

Dept 162 Trolley	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
326 Trolley	\$1,217	\$77,246	\$15,631	\$24,568	\$57,809	74.8%	235.3%
Revenue Summary By Service Unit							
699 General Revenues	\$4,843	\$64,926	\$2,085	\$12,618	\$154,926	238.6%	n/a
Fund Balance							
Beginning Balance	\$16,360	\$8,930	\$19,986	\$19,986	\$8,036	90.0%	40.2%
Revenues Less Expenditures	3,627	-12,320	-13,546	-11,950	-2,883	23.4%	24.1%
Ending Balance	<u>\$19,987</u>	<u>-\$3,390</u>	<u>\$6,440</u>	<u>\$8,036</u>	<u>\$5,153</u>	-152.0%	64.1%
Expenditure Summary By Type	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	Total
400 Other Services/Charges	\$872	\$13,938	\$14,672	\$14,568	\$4,501	32.3%	2.9%
600 Capital Outlays	345	63,308	959	10,000	153,308	242.2%	97.1%
Total Expenditures	<u>\$1,217</u>	<u>\$77,246</u>	<u>\$15,631</u>	<u>\$24,568</u>	<u>\$157,809</u>	204.3%	100.0%

EXPLANATORY NARRATIVE

Service Unit 326 – Trolley

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

Account 650 Capital Expenditures – In 2013, this account included expenditures for the Trolley Enhancement project, which is being paid for by a Department of Transportation grant. This project is scheduled to be completed in 2014. If it is not, the balance will be carried forward into 2015 in the annual encumbrance ordinance.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 326 Trolley	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Other Services/Charges							
420 Communications	\$647	\$676	\$835	\$676	\$1,235	182.7%	182.7%
470 Public Utility Services	225	262	207	262	266	101.5%	101.5%
480 Repairs/Maintenance	0	13,000	13,629	13,630	3,000	23.1%	22.0%
Total	872	13,938	14,671	14,568	4,501	32.3%	30.9%
650 Construction Projects	345	63,308	959	10,000	153,308	242.2%	n/a
Total Expenditures - SU 326	\$1,217	\$77,246	\$15,630	\$24,568	\$157,809	204.3%	642.3%

Service Unit 699 – General Revenue

Revenues budgeted consist of interest and telecommunications lease revenues.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$16,360	\$8,930	\$19,986	\$19,986	\$8,036	90.0%	40.2%
330 Intergov't Revenues	345	63,308	810	10,000	153,308	242.2%	n/a
360 Miscellaneous Revenues	4,498	1,618	1,275	2,618	1,618	100.0%	61.8%
Total Revenues - SU 699	\$21,203	\$73,856	\$22,071	\$32,604	\$162,962	220.6%	499.8%

CITY ADMINISTRATION
2014 BUDGET NARRATIVE

FRONT STREET BUSINESS IMPROVEMENT AREA

City Manager
Economic Development Manager

Tony O'Rourke
Sean Hawkins

DEFINITION

On November 21, 2006, Council passed Ordinance No. 2006-57 reforming the Parking and Business Improvement Area (PBIA) for a portion of the North Front Street Area of the City for the purpose of assisting trade, economic viability and livability within the area. Eighteen businesses were assessed through the PBIA in 2012.

The North Front Street Association renewed the PBIA in 2012.

The service units in this division are:

Service Unit 321 – Commercial Area Development
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 163 Front St Bus Impr Area	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Amended</u>	<u>Actual</u>	<u>Estimated</u>	<u>Projected</u>	<u>from</u>	<u>from</u>
		Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
321 Comm Area Developmen	\$1,533	\$5,000	\$4,489	\$5,000	\$9,000	180.0%	180.0%
Revenue Summary By Service Unit							
321 Comm Area Developmen	\$3,301	\$3,500	\$2,384	\$3,000	\$3,300	94.3%	110.0%
699 General Revenues	60	35	0	35	35	100.0%	100.0%
Total Revenues	<u>\$3,361</u>	<u>\$3,535</u>	<u>\$2,384</u>	<u>\$3,035</u>	<u>\$3,335</u>	94.3%	109.9%
Fund Balance							
Beginning Balance	\$6,922	\$4,159	\$8,750	\$8,750	\$6,785	163.1%	77.5%
Revenues Less Expenditures	1,828	-1,465	-2,105	-1,965	-5,665	386.7%	288.3%
Ending Balance	<u>\$8,750</u>	<u>\$2,694</u>	<u>\$6,645</u>	<u>\$6,785</u>	<u>\$1,120</u>	41.6%	16.5%
<u>Expenditure Summary By Type</u>	<u>Actual</u>	<u>Amended</u>	<u>Actual</u>	<u>Estimated</u>	<u>Projected</u>	<u>from</u>	<u>of</u>
		Budget	09/30/13	Year-End	Budget	2 to 5	Total
400 Other Services/Charges	\$1,533	\$5,000	\$4,489	\$5,000	\$9,000	180.0%	100.0%

EXPLANATORY NARRATIVE

Service Unit 321 – Commercial Area Development

The operating budget includes miscellaneous expenses to provide for promotion of the North Front Street PBIA Area. Expenditures from this fund are recommended by the North Front Street PBIA. Self assessments for area businesses are based on number of employees. This assessment figure is subject to change if there is a net increase or decrease in employees in the Front Street PBIA assessment area.

	(1) 2012 Actual	(2) 2013 Amended Budget	(3) 2013 Actual 09/30/13	(4) 2013 Estimated Year-End	(5) 2014 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 321 Commercial Area Dev							
Expenses							
490 Miscellaneous	\$1,533	\$5,000	\$4,489	\$5,000	\$9,000	180.0%	180.0%
Revenues							
360 Miscellaneous Revenues	\$3,301	\$3,500	\$2,384	\$3,000	\$3,300	94.3%	110.0%

Service Unit 699 – General Revenue

Revenue in this fund consists of interest earnings.

	(1) 2012 Actual	(2) 2013 Amended Budget	(3) 2013 Actual 09/30/13	(4) 2013 Estimated Year-End	(5) 2014 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 699 General Revenues							
Revenues							
270 Beginning Balance	\$6,922	\$4,159	\$8,750	\$8,750	\$6,785	163.1%	77.5%
360 Miscellaneous Revenues	60	35	0	35	35	100.0%	100.0%
Total Revenues - SU 699	\$6,982	\$4,194	\$8,750	\$8,785	\$6,820	162.6%	77.6%

CITY ADMINISTRATION
2014 BUDGET NARRATIVE

YAKIMA REVENUE DEVELOPMENT AREA

City Manager
Strategic Project Manager

Tony O'Rourke
Joan Davenport

DEFINITION

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

The service units in this division are:

Service Unit 323 – Industrial Development
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 323 Rev Development Area	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>Actual 09/30/13</u>	<u>Estimated Year-End</u>	<u>Projected Budget</u>	<u>from 2 to 5</u>	<u>from 4 to 5</u>
322 Industrial Development	\$1,299,536	\$2,509,240	\$557,387	\$1,913,005	2,473,235	98.6%	129.3%
Revenue Summary By Service Unit							
322 Industrial Development	\$1,205,943	\$3,350,000	\$396,413	\$1,450,000	2,850,000	85.1%	196.6%
699 General Revenues	10,000	0	0	0	0	n/a	n/a
Total Revenues	<u>\$1,215,943</u>	<u>\$3,350,000</u>	<u>\$396,413</u>	<u>\$1,450,000</u>	<u>\$2,850,000</u>	85.1%	196.6%
Fund Balance							
Beginning Balance	\$754,876	\$802,353	\$671,283	\$671,283	\$208,278	26.0%	31.0%
Revenues Less Expenditures	-83,593	840,760	-160,974	-463,005	376,765	44.8%	-81.4%
Ending Balance	<u>\$671,283</u>	<u>\$1,643,113</u>	<u>\$510,309</u>	<u>\$208,278</u>	<u>\$585,043</u>	35.6%	280.9%
<u>Expenditure Summary By Type</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>Actual 09/30/13</u>	<u>Estimated Year-End</u>	<u>Projected Budget</u>	<u>from 2 to 5</u>	<u>% of Total</u>
400 Other Services/Charges	\$1,038,532	\$1,448,235	\$296,383	\$852,000	\$1,673,235	115.5%	67.7%
600 Capital Outlays	0	800,000	0	800,000	800,000	100.0%	32.3%
700 Debt Service	261,005	261,005	261,004	261,005	0	0.0%	0.0%
Total Expenditures	<u>\$1,299,537</u>	<u>\$2,509,240</u>	<u>\$557,387</u>	<u>\$1,913,005</u>	<u>\$2,473,235</u>	98.6%	100.0%

EXPLANATORY NARRATIVE

Service Unit 322 – Industrial Development

The Yakima Revenue Development Area was established for the purpose of financing public improvements needed for redevelopment of the former Boise Cascade/Yakima Resources sawmill and plywood plant and surrounding areas of public and private property. The City is using the Local Infrastructure Finance Tool (LIFT) to finance the infrastructure improvements. The City is allotted a share of state sales and property tax revenue to finance the improvement. LIFT financing can be used to pay debt service for bonds incurred for allowable improvements. The City is utilizing Lochner Associates for professional services related to design, engineering and environmental review. Additional geotechnical/environmental investigation has been provided by Landau Associates, with the support of a \$200,000 grant from Department of Ecology. Current projects include the design of the Fair Avenue interchange, along with the Cascade Mill Parkway and related roundabout, and the East-West Corridor.

Purchase of the landfill area, permitting for the environmental clean-up of the former municipal landfill and removal of the wood waste south of the railroad tracks are priority projects in 2014.

Revenues consist of a state sales tax credit of up to \$1.0 million annually, depending on the prior year match. Yakima County has also earmarked \$925,000 for both an SIED loan and grant to be available when the project needs a cash infusion and has a funding stream to repay the loan.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
SU - 322 Industrial Dev							
Expenses							
410 Professional Services	\$1,038,532	\$1,448,235	\$296,383	\$852,000	\$1,673,235	115.5%	196.4%
610 Land	0	800,000	0	800,000	800,000	100.0%	100.0%
780 Intergovernmental Loans	245,212	254,788	254,788	254,788	0	0.0%	0.0%
830 Debt Svc - Ext LTD - Int	15,792	6,217	6,217	6,217	0	0.0%	0.0%
Total Expenditures - SU 322	\$1,299,536	\$2,509,240	\$557,388	\$1,913,005	\$2,473,235	98.6%	129.3%
Revenues							
310 Taxes	\$305,943	\$800,000	\$396,413	\$750,000	\$1,000,000	125.0%	133.3%
330 Intergov't Revenues	0	1,125,000	0	200,000	925,000	82.2%	462.5%
390 Other Financing Sources	900,000	1,425,000	0	500,000	925,000	64.9%	185.0%
Total Revenues - SU 322	\$1,205,943	\$3,350,000	\$396,413	\$1,450,000	\$2,850,000	85.1%	196.6%

Service Unit 699 – General Revenues

This service unit consists of the beginning fund balance.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
SU - 699 General Revenues							
Revenues							
270 Beginning Balance	\$754,876	\$802,353	\$671,283	\$671,283	\$208,278	26.0%	31.0%
360 Miscellaneous Revenues	10,000	0	0	0	0	n/a	n/a
Total Revenues - SU 699	\$764,876	\$802,353	\$671,283	\$671,283	\$208,278	26.0%	31.0%

CITY ADMINISTRATION
2014 BUDGET NARRATIVE

CONVENTION CENTER / TOURIST PROMOTION

City Manager
Economic Development Manager
President and CEO – YVVCB
Convention Center General Manager

Tony O'Rourke
Sean Hawkins
John Cooper
Connie Upton

DEFINITION

This fund was established in 1978 and centralizes All-City expenditures for the support of tourist, sporting and convention activities and publicity.

The City contracts with the Yakima Valley Visitors and Convention Bureau (YVVCB) to manage the Yakima Convention Center.

The convention industry continues to be more competitive by the day. The single most competitive factor is that venues around the state are discounting rates and are offering multi-year deals. Added to the increased competition for dollars, groups are shortening their conferences, reducing the number of meals that are included in their registration and, in some instances, merging organizations, therefore eliminating some conventions. However, given the long history of outstanding service, consistent upgrades to the facilities and the outdoor plaza, there is continued excitement with our planners in booking the facility in 2014 and beyond.

The service units in this division are:

- Service Unit 324 – Tourist Promotion**
- Service Unit 325 – Yakima Center Management**
- Service Unit 645 – Interfund Distribution**
- Service Unit 699 – General Revenues**

PERFORMANCE STATISTICS

Yakima Convention Center	2012 Actual	2013 Amended Budget	2014 Proposed Budget
Future Days Booked	591	545	600
Event Days Held	494	467	500
Revenue			
Yakima Center	\$825,943	\$729,250	4818,250
General Revenue	545,200	570,000	630,000
Operating Transfer from PFD	<u>139,000</u>	<u>139,000</u>	<u>100,000</u>
Total Revenue	\$1,510,143	\$1,438,250	\$1,548,250

BUDGET SUMMARY

Dept 170 Tourist Promotion	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
324 Tourist Promotion	\$303,221	\$306,073	\$257,790	\$306,073	\$328,000	107.2%	107.2%
325 Yakima Center Mgmt	1,123,634	1,154,226	904,023	1,154,226	1,155,667	100.1%	100.1%
Total Expenditures	\$1,426,855	\$1,460,299	\$1,161,813	\$1,460,299	\$1,483,667	101.6%	101.6%
Revenue Summary By Service Unit							
325 Yakima Center Mgmt	\$825,793	\$759,200	\$549,629	\$729,200	\$818,200	107.8%	112.2%
645 Interfund Distribution	139,000	139,000	104,250	139,000	100,000	71.9%	71.9%
699 General Revenues	545,350	570,050	404,087	570,050	630,050	110.5%	110.5%
Total Revenues	\$1,510,143	\$1,468,250	\$1,057,966	\$1,438,250	\$1,548,250	105.4%	107.6%
Fund Balance							
Beginning Balance	\$360,839	\$357,052	\$456,608	\$456,608	\$434,559	121.7%	95.2%
Revenues Less Expenditures	83,288	7,951	-103,848	-22,049	64,583	812.3%	-292.9%
Ending Balance	\$444,127	\$365,003	\$352,760	\$434,559	\$499,142	136.8%	114.9%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
300 Supplies	\$75,331	\$65,000	\$55,431	\$65,000	\$67,000	103.1%	4.5%
400 Other Services/Charges	1,263,642	1,303,830	1,030,976	1,303,830	1,347,819	103.4%	90.8%
900 Intfnd Pymt f/Svcs	87,882	91,469	75,407	91,469	68,848	75.3%	4.6%
Total Expenditures	\$1,426,855	\$1,460,299	\$1,161,814	\$1,460,299	\$1,483,667	101.6%	100.0%

EXPLANATORY NARRATIVE

Service Unit 324 – Tourist Promotion

This account is for sales and marketing in the various markets that affect the Tourist Promotion business. The Visitors and Convention Bureau focuses on Convention sales and tourism related promotion. The Visitor Information Center addresses the individual tourist through e-mail promotions, mass mailings and personal visitors, selling Yakima as a destination, and is included in the consultant fee. The Sports Commission focuses on bringing tournaments and sports related conventions to Yakima.

Account 410 Professional Services – The following chart details the components of this account.

PROFESSIONAL SERVICES

	2012 Actual	2013 Amended Budget	2014 Proposed Budget
Visitors and Convention Bureau promotes convention and tourist activities for the City of Yakima. (410) ⁽¹⁾	\$175,000	\$175,000	\$175,000
Sports Commission promotes Yakima's ability to host sporting events and sports related conventions. (410)	55,073	55,073	57,000
Promotion (441)	2,147	5,000	5,000
Marketing (444)	6,000	6,000	6,000
Consultant Fee highlights the positive aspects of living, visiting and meeting in Yakima through advertising by the YVVCB (\$25,000), and assistance in operating the Visitor Information Center (\$60,000 – Strategic Initiative). (41G)	65,000	65,000	85,000
Total Account 410	\$303,220	\$306,073	\$328,000

This budget includes funds established by the City for use by the Mayor's office to purchase promotional items for visiting VIP's. Also included are funds for a two page, full color ad in the Yakima Valley Visitors Guide.

	(1) 2012 Actual	(2) 2013 Amended Budget	(3) 2013 Actual 09/30/13	(4) 2013 Estimated Year-End	(5) 2014 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 324 Tourist Promotion							
Expenses							
400 Other Services/Charges							
410 Professional Services	\$295,073	\$295,073	\$250,061	\$295,073	\$317,000	107.4%	107.4%
440 Advertising	8,148	11,000	7,730	11,000	11,000	100.0%	100.0%
Total Expenditures - SU 324	<u>\$303,221</u>	<u>\$306,073</u>	<u>\$257,791</u>	<u>\$306,073</u>	<u>\$328,000</u>	107.2%	107.2%

Service Unit 325 – Yakima Center Management

This service unit plans, directs, administers and oversees the operations of the center.

Account 410 Professional Services – This account covers the cost for contracting security guards. Security is a mandatory service provided at the Convention Center. This account also covers management fees to the Bureau, and all payroll fees for the Convention Center staff. For 2014, there is a policy issue for a Management Fee increase of \$13,900. This request for an increase is only for the VCB. This increase will allow increased promotion and marketing while also assisting in covering increased costs of medical insurance and similar employee costs.

Account 440 Advertising – These funds are used to maintain the website, provide internet service to the building (both hard wired and wireless) and advertising in publications or online to attract business to the Center.

Account 470 Public Utility Services – The following table details utility charges.

UTILITY CHARGES

	2012 Actual	2013 Year-End Estimate	2014 Proposed Budget
Pacific Power	\$115,300	\$123,000	\$123,000
Natural Gas	23,655	37,000	35,150
Water and Refuse	26,421	29,782	31,269
Total Utility Charges	\$165,376	\$189,782	\$189,419

	(1) 2012 Actual	(2) 2013 Amended Budget	(3) 2013 Actual 09/30/13	(4) 2013 Estimated Year-End	(5) 2014 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 325 Yakima Center Mgmt							
Expenses							
310 Office/Oper Supplies	\$75,331	\$65,000	\$55,431	\$65,000	\$67,000	103.1%	103.1%
400 Other Services/Charges							
410 Professional Services	691,784	705,300	582,390	705,300	719,200	102.0%	102.0%
420 Communications	19,317	18,000	13,395	18,000	18,000	100.0%	100.0%
430 Trans/Training	771	2,000	246	2,000	2,000	100.0%	100.0%
440 Advertising	8,768	10,000	6,653	10,000	12,000	120.0%	120.0%
450 Oper Rentals & Leases	0	200	62	200	200	100.0%	100.0%
460 Insurance	11,602	15,000	14,114	14,115	16,000	106.7%	113.4%
470 Public Utility Services	165,381	188,757	109,815	189,782	189,419	100.4%	99.8%
480 Repairs/Maintenance	59,118	50,500	40,456	50,500	55,000	108.9%	108.9%
490 Miscellaneous	3,682	8,000	6,054	7,860	8,000	100.0%	101.8%
Total	960,423	997,757	773,185	997,757	1,019,819	102.2%	102.2%
900 Interfund Pmt f/Services							
960 Interfund Insurance Sv	25,444	27,225	27,225	27,225	29,131	107.0%	107.0%
990 Interfund Admin Chrgs	62,438	64,244	48,182	64,244	39,717	61.8%	61.8%
Total	87,882	91,469	75,407	91,469	68,848	75.3%	75.3%
Total Expenditures - SU 325	\$1,123,636	\$1,154,226	\$904,023	\$1,154,226	\$1,155,667	100.1%	100.1%
Revenues							
360 Miscellaneous Revenues	\$825,793	\$759,200	\$549,629	\$729,200	\$818,200	107.8%	112.2%

Service Units 645 and 699 – Revenues

The following table details Yakima Center resources.

YAKIMA CENTER RESOURCES

Yakima Center Revenue	2012	2013	2014
	Actual	Year-end Estimates	Proposed Budget
Service Unit 325			
Equipment Rentals	\$60,388	\$60,000	\$60,000
Space Rent	448,882	400,000	445,000
Office Rent	1,200	1,200	1,200
Food Service	290,671	235,000	280,000
Tenant Insurance	3,150	3,000	2,000
Miscellaneous Revenue	21,500	30,000	30,000
Total Revenue SU 325	825,791	729,200	818,200
Service Unit 645			
Public Facilities Transfer	139,000	139,000	100,000
Service Unit 699			
Beginning Fund Balance	360,839	456,608	434,562
Hotel / Motel Tax	545,200	570,000	630,000
Interest From Investments	150	50	50
Total Revenue SU 699	906,189	1,026,658	1,064,612
Total Revenue	\$1,870,980	\$1,894,858	\$1,982,812

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 645 Interfund Distribution	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
390 Other Financing Sources	\$139,000	\$139,000	\$104,250	\$139,000	\$100,000	71.9%	71.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$360,839	\$357,052	\$456,608	\$456,608	\$434,559	121.7%	95.2%
310 Taxes	545,200	570,000	404,087	570,000	630,000	110.5%	110.5%
360 Miscellaneous Revenues	150	50	0	50	50	100.0%	100.0%
Total Revenues - SU 699	\$906,189	\$927,102	\$860,695	\$1,026,658	\$1,064,609	114.8%	103.7%

CITY ADMINISTRATION
2014 BUDGET NARRATIVE

CONVENTION CENTER / TOURISM PROMOTION AREA

City Manager
Economic Development Manager
President and CEO – YVVCB
Convention Center General Manager

Tony O'Rourke
Sean Hawkins
John Cooper
Connie Upton

DEFINITION

The Tourism Promotion Area Ordinance was established on April 13, 2004 as a result of a petition process by local hotels. The Department of Revenue collects Tourism Promotion Assessments from guests staying at area hotels and disburses them to the City of Yakima for the annual Tourism Promotion Area (TPA) Budget.

The City contracts with the Yakima Valley Visitors & Convention Bureau to manage the Tourism Promotion Area and budget. Revenue paid to the City of Yakima by the Department of Revenue is then disbursed in its entirety to the YVVCB to market the destination, regional event facilities and attractions to attract and service tourists and groups.

The service units in this division are:

Service Unit 324 – Tourist Promotion
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 173 Tourism Promo Area	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
324 Tourist Promotion	\$632,725	\$667,000	\$455,799	\$667,000	\$687,000	103.0%	103.0%
Revenue Summary By Service Unit							
324 Tourist Promotion	\$632,725	\$667,000	\$455,799	\$667,000	\$687,000	103.0%	103.0%
Fund Balance							
Beginning Balance	\$68,722	\$68,722	\$78,685	\$78,685	\$78,685	114.5%	100.0%
Revenues Less Expenditures	0	0	0	0	0	n/a	n/a
Ending Balance	<u>\$68,722</u>	<u>\$68,722</u>	<u>\$78,685</u>	<u>\$78,685</u>	<u>\$78,685</u>	114.5%	100.0%

EXPLANATORY NARRATIVE

Service Unit 324 – Tourist Promotion

The Yakima Valley Visitors and Convention Bureau will implement the marketing activities listed below approved by the TPA Commission in October. These services include advertising campaigns, sales and promotion of all meeting facilities, events and attractions for conventions/groups, sporting

events, and leisure travelers. This program is designed to increase the number of overnight visitors to Yakima. Outlined below is a summary of the TPA expenditures by category for 2014.

TOURIST PROMOTION EXPENDITURES

Travel Trade Shows	\$17,500
Marketing, Familiarization Tours	160,000
Visitor Guide Distribution	12,000
Washington Wine Country Marketing	10,000
Administrative/Operation	35,500
Sports / Conf. Dev / WIAA	22,500
Payroll Expenses ⁽¹⁾	310,500
Convention / Group Sales Marketing	37,000
State Fair Park- Website Development. Assistance	12,000
Public Relations Campaign	33,000
Total ⁽²⁾	<u><u>\$650,000</u></u>

(1) These are sales positions necessary to bring and service conventions, sporting groups, motor coach tours, etc. to all event facilities and attractions in Yakima.

(2) TPA approved budget is less than City staff projections to be conservative should actual collections not meet projections

Account 410 Professional Services – This account pays for the management agreement with the Yakima Valley Visitors and Convention Bureau. This covers the cost of implementing the 2014 TPA Marketing Plan, as well as office overhead, bookkeeping and audits, equipment and software.

Revenues are generated by an assessment of guests staying at hotels/motels within the TPA.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 324 Tourist Promotion Y	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
410 Professional Services	\$632,725	\$667,000	\$455,799	\$667,000	\$687,000	103.0%	103.0%
Revenues							
310 Taxes	\$632,725	\$0	\$0	\$0	\$0	n/a	n/a
340 Chrgs f/Goods & Svcs	0	667,000	455,799	667,000	687,000	103.0%	103.0%
Total Revenues - SU 699	<u>\$632,725</u>	<u>\$667,000</u>	<u>\$455,799</u>	<u>\$667,000</u>	<u>\$687,000</u>	103.0%	103.0%

Service Unit 699 – General Revenues

General Revenue for the Tourist Promotion Area fund is the balance carried forward from year to year.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$68,722	\$68,722	\$78,685	\$78,685	\$78,685	114.5%	100.0%

CITY ADMINISTRATION
2014 BUDGET NARRATIVE

CONVENTION CENTER / CAPITAL IMPROVEMENT

City Manager
Economic Development Manager
President and CEO – YVVCB
Convention Center General Manager

Tony O'Rourke
Sean Hawkins
John Cooper
Connie Upton

DEFINITION

The Yakima Convention Center Capital Fund is used to account for major facility upgrades and purchases, and is contained in Service Unit 328.

Reserves for major facility maintenance typically come from Hotel/Motel Tax and/or the Public Facilities District State Sales Tax credit. The Public Facilities Board, in preparation for the next four to five years of capital expenditures, is transferring funds in 2014 to ensure adequate funding is available for future scheduled projects.

Maintaining a building of this importance to the City and the Valley is critical for its future success. Planners consistently say that the improvements and upgrades to this facility are noticeable and important in their decision making.

The service units in this division are:

Service Unit 328 – Capital Improvement
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 370 Conv Ctr Cap Impr	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
328 Capital Improvement	\$211,826	\$295,000	\$68,684	\$225,000	\$360,000	122.0%	160.0%
Revenue Summary By Service Unit							
699 General Revenues	\$330,153	\$220,500	\$165,000	\$270,500	\$260,500	118.1%	96.3%
Fund Balance							
Beginning Balance	\$419,440	\$515,157	\$537,767	\$537,767	\$583,267	113.2%	108.5%
Revenues Less Expenditures	118,327	-74,500	96,316	45,500	-99,500	133.6%	-218.7%
Ending Balance	<u>\$537,767</u>	<u>\$440,657</u>	<u>\$634,083</u>	<u>\$583,267</u>	<u>\$483,767</u>	109.8%	82.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	of Total
300 Supplies	\$182,279	\$195,000	\$36,948	\$195,000	\$250,000	128.2%	69.4%
400 Other Services/Charges	29,547	100,000	31,737	30,000	110,000	110.0%	30.6%
Total Expenditures	\$211,826	\$295,000	\$68,685	\$225,000	\$360,000	122.0%	100.0%

EXPLANATORY NARRATIVE

Service Unit 328 – Capital Improvement

This service unit will fund the tables, chairs, staging, and moveable walls repair and/or replacement. Also included in this account are the HVAC repair, lighting system and fire system upgrades, and additional AV equipment.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 328 Capital Improvement	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
350 Small Tools & Equip	\$182,279	\$195,000	\$36,948	\$195,000	\$250,000	128.2%	128.2%
400 Other Services/Charges							
410 Professional Services	0	75,000	2,844	5,000	80,000	106.7%	n/a
480 Repairs/Maintenance	29,547	25,000	28,893	25,000	30,000	120.0%	120.0%
Total	29,547	100,000	31,737	30,000	110,000	110.0%	366.7%
Total Expenditures - SU 328	\$211,826	\$295,000	\$68,685	\$225,000	\$360,000	122.0%	160.0%

Service Unit 699 – General Revenues

Hotel/Motel tax revenue and the Public Facility District generate the revenue for this account.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$419,440	\$515,157	\$537,767	\$537,767	\$583,267	113.2%	108.5%
310 Taxes	170,106	150,000	112,500	200,000	190,000	126.7%	95.0%
330 Intergov't Revenues	46,151	0	0	0	0	n/a	n/a
360 Miscellaneous Revenues	7,895	500	0	500	500	100.0%	100.0%
390 Other Financing Sources	106,000	70,000	52,500	70,000	70,000	100.0%	100.0%
Total Revenues - SU 699	\$749,592	\$735,657	\$702,767	\$808,267	\$843,767	114.7%	104.4%

CAPITOL THEATRE

City Manager
Economic Development Manager
Capitol Theatre Executive Director

Tony O'Rourke
Sean Hawkins
Steven J. Caffery

DEFINITION

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.

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. Because City resources are limited, the CTC has taken on the primary responsibility of addressing needs that have been outside the City's ability to fund. Over the past decade, the CTC has secured \$1,215,500 in Federal, State and Private support. Among the projects funded were the replacement of the HVAC and Theatre's sound system, rewiring the Theatre and additional women's restrooms. The costs associated with managing these projects were also shouldered by the CTC.

In 2007 the CTC and City secured the establishment of a Public Facilities District (PFD) that made the Production Center and 4th Street Theatre Expansion possible, which was constructed in 2011. This expansion to the back of the Theatre facilitates larger productions and includes a 500 seat black box theatre, now known as the 4th Street Theatre. These facility upgrades are accounted for in Fund 322-Capitol Theatre Construction, and were funded by City-issued general obligation bonds that are being repaid by a 25 year revenue stream of Public Facilities Sales Tax credit collections dedicated to the Capitol Theatre project. In addition to the revenues secured through the PFD, the CTC raised over \$3,000,000 in private contributions. Of the funds raised privately by the CTC, over \$1.2 million was used to pay architectural fees, property acquisition costs and a portion of the construction – including donations of \$132,000 in cash paid directly to the City to reimburse for additional design work. The remaining \$1.8 million was used to purchase equipment, for planning & oversight, advocacy & fundraising.

Top priorities for 2014 are CTC's continuing maintenance of the newly-expanded facility and its equipment while working within budget and resource parameters. The intent is to always maintain a balance at year-end of over \$50,000 in the Depreciation Reserve Fund; however, these funds are not sufficient to maintain the 35-year old facility at levels expected by the City and community at large.

Many of the formerly purchased capital items have been in service now for over 30 years (the Theatre opened again in 1978). The useful life of many items has been grossly overextended due to prior years' policy of constant repair and small part replacement. While this served to further extend the life of this outdated equipment, it only deferred the ultimate purchase. Repair is no longer cost effective, or possible, for these capital replacement items. The necessity for City support via this process continues to be essential.

The service units in this division are:

- Service Unit 433 – Performing Arts Facility**
- Service Unit 638 – Capital Improvements**
- Service Unit 645 – Interfund Distribution**
- Service Unit 648 – Capitol Theatre Ins. Reserve**
- Service Unit 699 – General Reserves**

BUDGET SUMMARY

Dept 171 Capitol Theatre	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
433 Performing Arts Facility	\$261,400	\$263,458	\$205,458	\$263,458	\$265,660	100.8%	100.8%
638 Capital Improvement	84,800	84,842	77,110	81,272	76,360	90.0%	94.0%
Total Expenditures	\$346,200	\$348,300	\$282,568	\$344,730	\$342,020	98.2%	99.2%

Revenue Summary By Service Unit

645 Interfund Distribution	\$55,000	\$57,000	\$42,750	\$57,000	\$57,000	100.0%	100.0%
648 Capitol Theatre Ins. Rese	71,927	71,927	0	0	0	0.0%	n/a
699 General Revenues	230,544	230,250	178,613	236,950	240,250	104.3%	101.4%
Total Revenues	\$357,471	\$359,177	\$221,363	\$293,950	\$297,250	82.8%	101.1%

Fund Balance

Beginning Balance	\$97,690	\$105,669	\$108,960	\$108,960	\$58,180	55.1%	53.4%
Revenues Less Expenditures	11,271	10,877	-61,205	-50,780	-44,770	-411.6%	88.2%
Ending Balance	\$108,961	\$116,546	\$47,755	\$58,180	\$13,410	11.5%	23.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
300 Supplies	\$27,564	\$23,400	\$21,895	\$23,400	\$23,400	100.0%	6.8%
400 Other Services/Charges	289,236	293,442	229,216	289,872	278,930	95.1%	81.6%
900 Intfnd Pymt f/Svcs	29,400	31,458	31,458	31,458	39,690	126.2%	11.6%
Total Expenditures	\$346,200	\$348,300	\$282,569	\$344,730	\$342,020	98.2%	100.0%

EXPLANATORY NARRATIVE

Service Unit 433 – Performing Arts Facility

The Capitol Theatre Operating Agreement has been in place since October 4, 1988. Currently, ongoing operating repair and maintenance expenses are included in the management fee. An allocation of Hotel/Motel Tax and revenues from the Cable TV Utility Tax plus a transfer from the Public Facilities District-Capitol Theatre Fund (Fund 174) funds the management fee and the insurance charge in Service Unit 641.

Account 410 Professional Services – This includes the City portion of the management fee and includes repair and maintenance costs as noted above.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 433 Performing Arts Fac	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
410 Professional Services	\$232,000	\$232,000	\$174,000	\$232,000	\$232,000	100.0%	100.0%
960 Interfund Insurance Svcs	29,400	31,458	31,458	31,458	33,660	107.0%	107.0%
Total Expenditures - SU 433	\$261,400	\$263,458	\$205,458	\$263,458	\$265,660	100.8%	100.8%

Service Unit 638 – Capital Improvements

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 (Fund 198). From 2013 forward, this annual transfer of \$71,927 will be made to the Capital fund (Fund 322) rather than this operating fund.

In 2013, during an inspection of the theatre, structural defects were discovered in the stage floor and its supports, which required funding of approximately \$192,000 to make the necessary repairs. This cost was paid for by the Risk Management fund (515).

For 2014, the budget for this service unit has been reduced by \$5,000 due to moving the Capitol Theatre Committee offices to a smaller space.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 638 Capital Improvement	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
350 Small Tools & Equip	\$27,564	\$23,400	\$21,895	\$23,400	\$23,400	100.0%	100.0%
400 Other Services/Charges							
450 Oper Rentals & Leases	36,894	36,400	30,399	32,830	21,888	60.1%	66.7%
470 Public Utility Services	302	302	302	302	302	100.0%	100.0%
480 Repairs/Maintenance	20,040	24,740	24,515	24,740	24,740	100.0%	100.0%
Total	57,236	61,442	55,216	57,872	46,930	76.4%	81.1%
990 Interfund Admin Chrgs	0	0	0	0	6,030	n/a	n/a
Total Expenditures - SU 638	\$84,800	\$84,842	\$77,111	\$81,272	\$76,360	90.0%	94.0%

Service Units 645, 648 and 699 – Revenues

Revenues for the Capitol Theatre consist of a portion of Hotel/Motel Tax, a 1% Cable Utility Tax, and a transfer from the Public Facilities District-Capitol Theatre fund.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 645 Interfund Distribution	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Revenues							
390 Other Financing Sources	\$55,000	\$57,000	\$42,750	\$57,000	\$57,000	100.0%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 648 Cap Theatre Ins Rsv	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Revenues							
390 Other Financing Sources	\$71,927	\$71,927	\$0	\$0	\$0	0.0%	n/a

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$97,690	\$105,669	\$108,960	\$108,960	\$58,180	55.1%	53.4%
310 Taxes	230,164	230,000	178,613	236,700	240,000	104.3%	101.4%
360 Miscellaneous Revenues	380	250	0	250	250	100.0%	100.0%
Total Revenues - SU 699	\$328,234	\$335,919	\$287,573	\$345,910	\$298,430	88.8%	86.3%

CITY ADMINISTRATION
2014 BUDGET NARRATIVE

CAPITOL THEATRE / CONSTRUCTION

City Manager
Capitol Theatre Executive Director

Tony O'Rourke
Steven J. Caffery

DEFINITION

The Capitol Theatre Construction Fund was reactivated in 2004 to account for major facility upgrades, and is contained in Service Unit 638.

The service units in this division are:

Service Unit 638 – Capital Improvement
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 322 Capitol Theatre Const	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>Actual 09/30/13</u>	<u>Estimated Year-End</u>	<u>Projected Budget</u>	<u>from 2 to 5</u>	<u>from 4 to 5</u>
638 Capital Improvement	\$3,202	\$0	\$0	\$0	\$140,000	n/a	n/a
Revenue Summary By Service Unit							
638 Capital Improvement	\$2,000	\$0	\$0	\$71,927	\$71,927	n/a	100.0%
Fund Balance							
Beginning Balance	\$1,820	\$619	\$619	\$619	\$72,546	n/a	n/a
Revenues Less Expenditures	-1,202	0	0	71,927	-68,073	n/a	-94.6%
Ending Balance	<u>\$618</u>	<u>\$619</u>	<u>\$619</u>	<u>\$72,546</u>	<u>\$4,473</u>	722.6%	6.2%
<u>Expenditure Summary By Type</u>	<u>2012 Actual</u>	<u>2013 Amended Budget</u>	<u>2013 Actual 09/30/13</u>	<u>2013 Estimated Year-End</u>	<u>2014 Projected Budget</u>	<u>% Chng from 2 to 5</u>	<u>% of Total</u>
600 Capital Outlays	\$3,202	\$0	\$0	\$0	\$140,000	n/a	n/a

EXPLANATORY NARRATIVE

Service Unit 638 – Capital Improvement

In 2009, a budgeted policy issue was approved by the City Council for an expansion to the Capitol Theatre. The expansion included a new Production Center (attached to the back of the Theatre) which was completed in 2011 and a Pavilion (a support annex and administrative office on the corner of Yakima Avenue and 3rd Street) which will be completed when additional funding sources become available.

During 2008, expansion activities began with the relocation of the utilities in back of the Theatre, as well as work on the construction design for both the Production Center and the Pavilion.

In 2009, designs were finalized and approved for the Production Center, at a total project cost of \$6.6 million, higher than originally projected. Higher construction costs, coupled with a reduction in fundraising revenues due to current economic conditions, led to the decision to begin construction of the Production Center only in 2009, and wait until economic conditions improve and additional funding sources become available to construct the Pavilion. In August 2009, the City issued approximately \$7 million of general obligation bonds, which is being repaid by a 25 year revenue stream of Public Facilities Sales Tax credit collections dedicated to the Capitol Theatre project. The sales tax credit collections commenced in 2008 and provided approximately \$390,000 in the first year, which paid for the relocation of utilities in preparation for the Production Center project. The remaining 24 years of sales tax credit collections will provide debt service on the bonds.

Ground breaking for the Production Center was held on September 8, 2009. Construction was substantially completed by the end of 2011.

Account 410 Professional Services – Funds are typically budgeted in this line item for professional services, however no funds are budgeted for 2014.

Account 650 Construction Projects – This account has been used to account for projects such as the recently completed Production Center and will be used in 2014 for any additional updates as they become necessary.

Revenues for Service Unit 638 will come from an operating transfer from the Depreciation Reserve fund (Fund 198).

	(1) 2012 Actual	(2) 2013 Amended Budget	(3) 2013 Actual 09/30/13	(4) 2013 Estimated Year-End	(5) 2014 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 638 Capital Improvement							
Expenses							
650 Construction Projects	\$3,202	\$0	\$0	\$0	\$140,000	n/a	n/a
Revenues							
390 Other Financing Sources	\$2,000	\$0	\$0	\$71,927	\$71,927	n/a	n/a

Service Unit 699 – General Revenue

Revenue consists of the remaining fund balance - no new revenue is projected for 2014.

	(1) 2012 Actual	(2) 2013 Amended Budget	(3) 2013 Actual 09/30/13	(4) 2013 Estimated Year-End	(5) 2014 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 699 General Revenues							
Revenues							
270 Beginning Balance	\$1,820	\$619	\$619	\$619	\$72,546	n/a	n/a

Legal

Department
Legal

Fund
017

LEGAL

2014 Budgeted Staffing Levels

J. CUTTER

City Attorney
17.00 Positions

P. MARTINEZ
Legal Assistant to the
City Attorney

Legal Assistants
3.50 Positions

**CIVIL
DIVISION**

**PROSECUTION
DIVISION**

J. MITCHELL
Assistant
City Attorney

H. HARVEY
Senior Assistant
City Attorney

M. KUNKLER
Senior Assistant
City Attorney

C. MARTINEZ
Senior Assistant
City Attorney

Employment &
Personnel Law
(FLSA, WMWA, ADA,
WLAD, & FMLA)
Labor Unions
(PERC & ULP)
Civil Service Commissions
Public Records Act
Ordinances & Contracts

Civil Liability & Litigation
Damage Claims
Risk Management
Litigation Discovery
Insurance
Insurance Programs
(CIAW & WSTIP)
Public Records Act
Ordinances & Contracts

Land Use Zoning
Comprehensive Plans
Growth Management
State Environmental Policy
Act
Hearing Examiner
Hearings & Appeals
Environmental Law
Ordinances & Contracts

PROSECUTION
8.50 Positions

Prosecution Division
Criminal Prosecution
Public Safety
Drug Seizure Forfeitures
Officer Advice & Training
Criminal Records Privacy
Act/Public Records
Ordinances & Contracts

LEGAL
2014 BUDGET NARRATIVE

LEGAL
GENERAL FUND

City Attorney

Jeff Cutter

DEFINITION

The Legal Department provides legal support for the City.

The three service units in this division are:

Service Unit 103 – Criminal Justice

Service Unit 131 – Prosecution

Service Unit 622 – Legal Counsel

PERFORMANCE STATISTICS

Legal	2012 Actual	2013 Amended Budget	2014 Proposed Budget
Traffic and Criminal Case Arraignments in Municipal Court	4,455	3,853	3,500
Trials, Motions and Other Hearings	5,171	5,371	5,300
Municipal Court Citations Filed	5,306	4,416	3,600
Cases Actually Tried	14	13	13
Cases Set for Trial	1,743	1,696	1,650
Legislation Prepared	265	265	280
Legal Opinions Prepared	265	305	325
Pending Civil Suits Filed By or Against the City	39	42	42
Damage Claims Handled	101	95	105

AUTHORIZED PERSONNEL

Class Code	Position Title	2012 Actual	2013 Amended Budget	2014 Proposed Budget
1120	City Attorney	1.00	1.00	1.00
1321	Senior Assistant City Attorney II	2.00	2.00	2.00
1322	Senior Assistant City Attorney I	1.00	1.00	1.00
1323	Assistant City Attorney II ⁽¹⁾	4.00	5.00	5.00
1324	Assistant City Attorney I	1.00	1.00	1.00
10510	Legal Assistant III	1.00	1.00	1.00
10511	Legal Assistant II	6.00	6.00	6.00
10512	Legal Assistant I	1.00	1.00	1.00
Total Personnel ⁽²⁾		17.00	18.00	18.00

(1) One Prosecutor added in 2013.

(2) 5.73 FTE's funded by the Risk Management Fund (515), and 1.0 FTE is funded by Police Grants Fund (152).

BUDGET SUMMARY

Dept 017 Legal	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2013	2013	2013	2014	% Chng	% Chng
	2012	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
103 Crim Justice Sls Tx .3% Inc	\$168,720	\$191,966	\$136,714	\$193,227	\$196,215	102.2%	101.5%
131 Prosecution	568,630	718,408	515,902	706,300	729,361	101.5%	103.3%
622 Legal Counsel	349,674	377,199	265,253	374,456	388,747	103.1%	103.8%
Total Expenditures	\$1,087,024	\$1,287,573	\$917,869	\$1,273,983	\$1,314,323	102.1%	103.2%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2013	2013	2013	2014	% Chng	%
	2012	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$762,280	\$879,071	\$648,776	\$872,781	\$918,702	104.5%	69.9%
200 Personnel Benefits	221,820	277,278	196,089	270,760	261,977	94.5%	19.9%
Sub-Total Salaries & Benefits	984,100	1,156,349	844,865	1,143,541	1,180,679	102.1%	89.8%
300 Supplies	11,248	16,500	13,478	19,350	16,500	100.0%	1.3%
400 Other Services/Charges	80,066	114,724	45,688	97,424	117,145	102.1%	8.9%
600 Capital Outlays	11,610	0	13,838	13,668	0	n/a	0.0%
Total Expenditures	\$1,087,024	\$1,287,573	\$917,869	\$1,273,983	\$1,314,324	102.1%	100.0%

EXPLANATORY NARRATIVE

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

Service Unit 103 – Criminal JusticeSenior Assistant City Attorney, Cynthia I. Martinez

This service unit is funded by a 0.3% Criminal Justice Sales Tax that was first approved by the voters in 2004. The Criminal Justice Sales Tax funds are being used to supplement criminal justice functions throughout Yakima County. The 2014 budget fully funds one Assistant City Attorney I and one Legal Assistant II position. The City of Yakima Municipal Code mandates these activities.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 103 Crim Just Sls Tx .3% Inc	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$127,538	\$137,084	\$99,702	\$139,055	\$142,242	103.8%	102.3%
130 Special Pay	0	0	1,000	1,000	0	n/a	0.0%
Total	127,538	137,084	100,702	140,055	142,242	103.8%	101.6%
200 Personnel Benefits	39,233	46,532	33,847	46,822	45,223	97.2%	96.6%
310 Office/Oper Supplies	256	500	484	500	500	100.0%	100.0%
400 Other Services/Charges							
410 Professional Services	70	5,000	150	3,000	5,000	100.0%	166.7%
430 Trans/Training	666	1,100	612	1,100	1,500	136.4%	136.4%
490 Miscellaneous	956	1,750	919	1,750	1,750	100.0%	100.0%
Total	1,692	7,850	1,681	5,850	8,250	105.1%	141.0%
Total Expenditures - SU 103	\$168,719	\$191,966	\$136,714	\$193,227	\$196,215	102.2%	101.5%

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

The primary purpose and function of this service unit is the prosecution of all misdemeanor and gross misdemeanor cases, including crimes of domestic violence, criminal traffic and civil infractions under Washington statutes and City ordinances adopted by the Yakima City Council; to advise the Police Department and all other departments of the City concerning enforcement of City traffic and penal codes; and to prepare legislation enacting, amending, and repealing traffic and penal code provisions in the Yakima Municipal Code. The Prosecution Division also performs such other duties as may be directed by the City Attorney. The City of Yakima Municipal Code mandates these activities.

The Prosecution Unit added an experienced prosecutor in 2013 to implement and staff a Charging Unit and a Pre-Filing Diversion Program. These two programs are part of a strategy to reduce caseload for the purpose of controlling indigent defense costs in response to a recent Washington Supreme Court ruling reducing maximum caseloads for public defenders. The efforts of this unit are already reflected in the reduced 2013 caseload numbers.

Account 120 Overtime – Overtime in this service unit can be caused by litigation and transactional assignments needing legal assistant involvement that cannot be completed during normal office hours.

Account 410 Professional Services – The majority of this is funded by a state grant and provides services for victims of domestic violence. The Yakima YWCA performs these services under contract with the City of Yakima. The remaining funds are for outside prosecutorial legal services when our prosecutors have conflicts.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 131 Prosecution	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$391,529	\$492,492	\$346,945	\$462,625	\$506,834	102.9%	109.6%
120 Overtime	603	1,500	280	1,500	1,500	100.0%	100.0%
130 Special Pay	0	0	4,050	4,050	0	n/a	0.0%
140 Retire/Term Cashout	0	0	3,625	3,000	3,000	n/a	100.0%
Total	392,132	493,992	354,900	471,175	511,334	103.5%	108.5%
200 Personnel Benefits							
	116,587	156,588	107,900	149,629	146,326	93.4%	97.8%
300 Supplies							
310 Office/Oper Supplies	4,215	4,500	3,138	4,500	4,500	100.0%	100.0%
350 Small Tools & Equip	1,987	4,000	4,792	5,000	4,000	100.0%	80.0%
Total	6,202	8,500	7,930	9,500	8,500	100.0%	89.5%
400 Other Services/Charges							
410 Professional Services	25,157	27,800	13,450	27,800	29,000	104.3%	104.3%
420 Communications	7,168	9,328	5,749	9,328	6,701	71.8%	71.8%
430 Trans/Training	3,157	3,700	1,708	3,700	5,500	148.6%	148.6%
480 Repairs/Maintenance	2,313	3,000	1,495	3,000	3,000	100.0%	100.0%
490 Miscellaneous	15,915	15,500	8,933	18,500	19,000	122.6%	102.7%
Total	53,710	59,328	31,335	62,328	63,201	106.5%	101.4%
Total Expenditures - SU 131	\$568,631	\$718,408	\$502,065	\$692,632	\$729,361	101.5%	105.3%

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

The purpose and function of this service unit is to advise and assist in the preparation of legislation affecting the Municipal Code; prepare and advise on the legality, correctness, and form of all contracts, bonds, and other legal instruments to which the City is a party; to advise the Council, the City Manager, all department heads, and other administrative officials and all boards and commissions regarding legal matters; to represent the City as attorney in all Civil legal proceedings in which the City is a party; to recommend settlement or compromise of claims or suits at law or equity to which the City may be a party involving property rights or money claims; to preserve in its office copies of all opinions rendered by the department; and to perform such other legal duties as may be required by the Charter, ordinance, the City Council, or the City Manager. The City of Yakima Municipal Code mandates these activities.

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 622 Legal Counsel	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$241,800	\$246,184	\$186,551	\$253,390	\$260,516	105.8%	102.8%
120 Overtime	0	1,000	7	0	0	0.0%	n/a
130 Special Pay	810	810	2,958	3,160	810	100.0%	25.6%
140 Retire/Term Cashout	0	0	3,658	5,000	3,800	n/a	76.0%
Total	242,610	247,994	193,174	261,550	265,126	106.9%	101.4%
200 Personnel Benefits	66,000	74,159	54,342	74,309	70,428	95.0%	94.8%
300 Supplies							
310 Office/Oper Supplies	4,100	6,500	2,517	6,500	6,500	100.0%	100.0%
350 Small Tools & Equip	690	1,000	2,547	2,850	1,000	100.0%	35.1%
Total	4,790	7,500	5,064	9,350	7,500	100.0%	80.2%
400 Other Services/Charges							
410 Professional Services	5,538	20,000	150	5,000	20,000	100.0%	400.0%
420 Communications	1,799	2,901	1,426	2,901	1,848	63.7%	63.7%
430 Trans/Training	1,103	3,000	1,055	3,000	3,000	100.0%	100.0%
480 Repairs/Maintenance	2,313	4,800	1,495	3,000	4,000	83.3%	133.3%
490 Miscellaneous	13,911	16,845	8,546	15,345	16,845	100.0%	109.8%
Total	24,664	47,546	12,672	29,246	45,693	96.1%	156.2%
640 Machinery/Equipment	11,610	0	0	0	0	n/a	n/a
Total Expenditures - SU 622	\$349,674	\$377,199	\$265,252	\$374,455	\$388,747	103.1%	103.8%

Municipal Court

Department

Municipal Court

Fund

018

MUNICIPAL COURT

2014 Budgeted Staffing Levels

K. OLWELL

Presiding Judge - Position No. 1 (Re-elected to four-year term 01/01/10)

12.12 Positions

S. WOODARD

Judge
Position No. 2

(Re-elected to
four-year term
01/01/10)

C. EPPERSON

Finance & Budget
Director

Logistical and
Financial Services
Support

K. EILMES

Commissioner
1/2-time - Appointed

Pro Tempore
Judges and
Commissioners

LIAISON WITH
COUNTY
PROBATION

L. HAGERT

Court Services Manager
9.62 Positions

Municipal Court Clerks
Case Filing
Scheduling / Processing
Records Management
Fine & Penalty
Collections

MUNICIPAL COURT
2014 BUDGET NARRATIVE

MUNICIPAL COURT
GENERAL FUND

Judge
Judge
Court Commissioner
Court Services Manager

Susan J. Woodard, Presiding
Kelley C. Olwell
Martin M. Dixon
Linda S. Hagert

DEFINITION

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

The Yakima Municipal Court was established on January 1, 1997. The Municipal Court hears and determines all causes, civil and criminal, including traffic, parking and animal control infractions, arising under City ordinance and pronounces judgment in accordance therewith.

The Municipal Court Judges are elected for a four-year term. Court Commissioners are appointed by the Presiding Judge.

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

The service units in this division are:

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

PERFORMANCE STATISTICS

Infractions (Non-Criminal)	2012 Actual	2013 Amended Budget	2014 Proposed Budget
Filings and Hearings			
Infractions Filed	9,078	11,179	11,179
Violations Charged	12,249	15,022	15,022
Mitigation Hearings	1,139	1,307	1,307
Contested Hearings	282	224	224
Show Cause Hearings	98	145	145
Other Hearings on Record and Deferred Findings	<u>2,251</u>	<u>1,798</u>	<u>1,798</u>
Total Filings and Hearings	25,097	29,675	29,675

Infractions (Non-Criminal)	2012 Actual	2013 Amended Budget	2014 Proposed Budget
Dispositions			
Infractions Paid	2,122	2,603	2,603
Failure to Respond	823	344	344
Committed	3,921	3,852	3,852
Not Committed	161	120	120
Dismissed	1,770	1,712	1,712
Amended	<u>22</u>	<u>17</u>	<u>17</u>
Total Disposed	8,819	8,648	8,648
Municipal Court Infraction Revenue ⁽¹⁾	926,925	890,000	990,000
Filings			
Citations Filed	5,306	4,689	4,689
Violations Charged	6,307	5,721	5,721
Trial Settings			
Non Jury Trials Set	3	13	13
Jury Trials	1,740	1,687	1,687
Proceedings			
Arraignments	4,455	3,856	3,856
Non Jury Trials	0	4	4
Jury Trials	14	10	10
Other Hearings	5,157	5,358	5,358
Dispositions			
Bail Forfeitures	1	0	0
Guilty	3,883	3,767	3,767
Not Guilty	5	3	3
Dismissed	2,282	2,072	2,072
Amended	244	232	232
Deferred / Driver/other	531	597	597
Prosecution Resumed	116	104	104
DWI Penalties	100,095	90,000	90,000
Criminal Traffic	136,510	145,000	145,000
Non-Traffic Misdemeanor	135,441	83,000	115,000
Recoupments	<u>163,067</u>	<u>183,000</u>	<u>230,000</u>
Total Fines ⁽¹⁾	535,113	501,000	580,000

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

AUTHORIZED PERSONNEL

Class Code	Position Title	2012 Actual	2013 Amended Budget	2014 Proposed Budget
1412	Municipal Court Commissioner	0.50	0.50	0.50
1413	Municipal Court Judge	2.00	2.00	2.00
1421	Court Services Manager	1.00	1.00	1.00
1422	Municipal Court Clerk ⁽¹⁾	8.00	8.00	7.00
1424	Municipal Court Cashier ⁽¹⁾	0.00	1.00	1.00
1425	Municipal Court Department Assistant	0.62	0.62	0.62
Total Personnel		12.12	13.12	12.12

(1) Municipal Court Clerk eliminated in 2014.

BUDGET SUMMARY

Dept 018 Municipal Court	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
103 Crim Justice Sls Tx .3% Inc	\$182,255	\$230,783	\$132,715	\$215,776	\$258,857	112.2%	120.0%
129 Administration	991,007	1,153,221	837,304	1,129,674	1,085,262	94.1%	96.1%
Total Expenditures	<u>\$1,173,262</u>	<u>\$1,384,004</u>	<u>\$970,019</u>	<u>\$1,345,450</u>	<u>\$1,344,119</u>	97.1%	99.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$737,366	\$864,909	\$611,890	\$835,448	\$853,234	98.7%	63.5%
200 Personnel Benefits	240,039	288,009	188,943	255,216	262,784	91.2%	19.6%
Sub-Total Salaries & Benefits	977,405	1,152,918	800,833	1,090,664	1,116,018	96.8%	83.0%
300 Supplies	12,210	22,000	21,901	25,000	22,000	100.0%	1.6%
400 Other Services/Charges	159,178	186,086	128,621	206,786	183,101	98.4%	13.6%
500 Intergovernmental Svcs	24,469	23,000	18,663	23,000	23,000	100.0%	1.7%
Total Expenditures	<u>\$1,173,262</u>	<u>\$1,384,004</u>	<u>\$970,018</u>	<u>\$1,345,450</u>	<u>\$1,344,119</u>	97.1%	100.0%

EXPLANATORY NARRATIVE

Service Unit 103 – Criminal Justice Sales Tax

A portion of the three-tenth percent Criminal Justice Sales Tax that was approved by the voters in 2004 funds this service unit. This service unit funds two Municipal Court Clerk positions and a ½ time Court Commissioner. The 2013 year-end estimate includes funding for the two Municipal Court Clerk positions, the ½ time Court Commissioner and costs for other accounts which support this service unit such as, the building security contract and interpreter fees.

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 103 Crim Just Sls Tx .3% Inc	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$95,680	\$126,442	\$78,563	\$116,854	\$148,990	117.8%	127.5%
120 Overtime	850	2,500	679	2,500	2,500	100.0%	100.0%
130 Special Pay	0	0	2,000	2,000	0	n/a	0.0%
Total	96,530	128,942	81,242	121,354	151,490	117.5%	124.8%
200 Personnel Benefits	45,544	51,841	29,301	44,422	57,366	110.7%	129.1%
310 Office/Oper Supplies	1,259	5,000	0	5,000	5,000	100.0%	100.0%
410 Professional Services	38,922	45,000	22,172	45,000	45,000	100.0%	100.0%
Total Expenditures - SU 103	\$182,255	\$230,783	\$132,715	\$215,776	\$258,856	112.2%	120.0%

Service Unit 129 – Administration

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

Account 120 Overtime – This account covers the over time necessary for clerical staff to complete daily court responsibilities related to court operations as well as working on holidays.

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

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

Account 510 Intergovernmental Professional Services – This line item includes jury fees and other miscellaneous professional services performed by other governmental agencies, as needed in support of municipal court functions. (Note: the Yakima County Superior Court handles jury duty notifications, communication and pays jury fees for the Yakima Municipal Court.)

Revenue remitted to the City of Yakima from the Yakima Municipal Court is generated from the collection of fines and penalties on Criminal Traffic, Criminal Non Traffic cases, Infraction cases and Parking violations. These dedicated fines and penalties are listed in the above table; however, they are accounted for as Police Patrol dedicated revenue in Service Unit 113. The “Judicial Salary Contributions” revenue account is state shared revenue that the City receives because it follows a predefined formula to set judicial salaries.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 129 Administration	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$638,452	\$730,527	\$514,370	\$695,654	\$692,303	94.8%	99.5%
120 Overtime	944	4,000	776	3,000	4,000	100.0%	133.3%
130 Special Pay	1,440	1,440	10,080	10,440	1,440	100.0%	13.8%
140 Retire/Term Cashout	0	0	5,422	5,000	4,000	n/a	80.0%
Total	640,836	735,967	530,648	714,094	701,743	95.3%	98.3%
200 Personnel Benefits	194,495	236,168	159,642	210,794	205,417	87.0%	97.4%
300 Supplies							
310 Office & Oper Supplies	10,950	16,000	21,060	19,000	16,000	100.0%	84.2%
350 Small Tools & Equip	0	1,000	842	1,000	1,000	100.0%	100.0%
Total	10,950	17,000	21,902	20,000	17,000	100.0%	85.0%
400 Other Services & Charges							
410 Professional Services	89,032	105,000	84,991	125,000	105,000	100.0%	84.0%
420 Communications	7,705	10,586	5,959	10,586	7,601	71.8%	71.8%
430 Transportation/Training	1,010	3,000	608	3,000	3,000	100.0%	100.0%
480 Repairs & Maintenance	1,693	1,500	1,659	1,500	1,500	100.0%	100.0%
490 Miscellaneous	20,815	21,000	13,231	21,700	21,000	100.0%	96.8%
Total	120,255	141,086	106,448	161,786	138,101	97.9%	85.4%
510 Intergovernment Prof Svcs	24,469	23,000	18,663	23,000	23,000	100.0%	100.0%
Total Expenditures - SU 129	\$991,005	\$1,153,221	\$837,303	\$1,129,674	\$1,085,261	94.1%	96.1%
Revenues							
330 Judicial Salary Contrib	\$45,264	\$45,000	\$34,191	\$45,000	\$45,000	100.0%	100.0%

Finance / Intergovernmental

<u>Department</u>	<u>Fund</u>
Utility Customer Services	054
Purchasing	019
Financial Services	015
Police Pension	035
Firemen's Relief and Pension	612
State Examiner	013
Position Vacancy	097
Operating Transfers	099
Public Facilities District – Convention Center	172
Public Facilities District – Capitol Theatre	174
Capitol Theatre Reserve	198
Risk Management Reserve	515
Cemetery Trust	610
YakCorps Agency	632

BONDED INDEBTEDNESS

General Obligation and Revenue Bond Activity Summary	
2007 & 2009 PFD LTGO Bonds	272
Miscellaneous LTGO Bonds	281
1994 CJ/I-82 LTGO Levy Bonds	283
1995 UTGO Fire Bonds	284
1996 LTGO Convention Center Bonds	287
LID Debt Service	289/221
2008 Water Bonds	486/481
2008 Wastewater Bonds	488/483
2004 Irrigation Bond	491
2003 Wastewater Bond	493/494

INTERGOVERNMENTAL

Citywide Log of Outside and Intergovernmental Agencies	
Intergovernmental	095

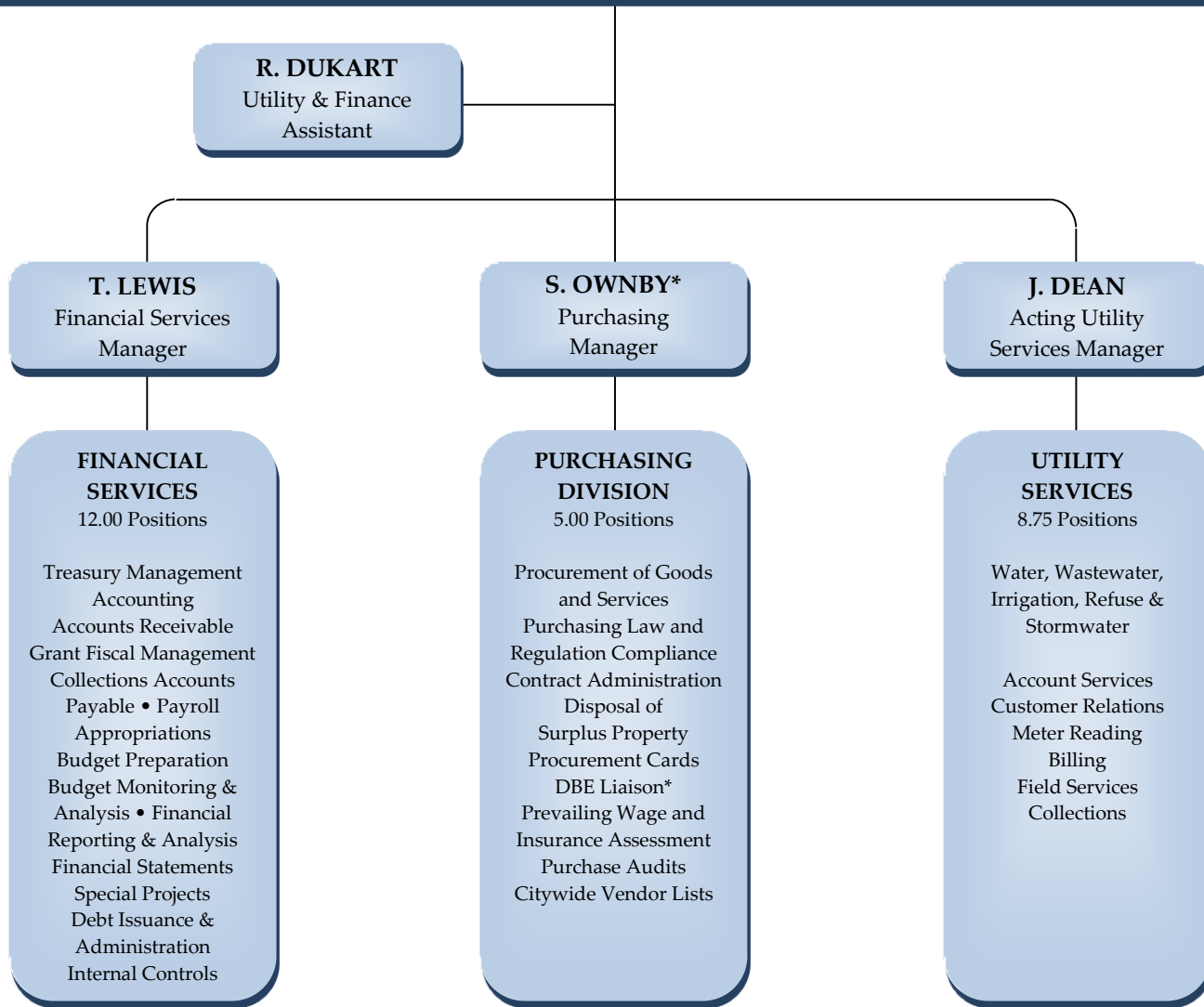
FINANCE

2014 Budgeted Staffing Levels

C. EPPERSON

Director of Finance & Budget

29.75 Positions



*Directly reports to the City Manager for Disadvantaged Business Enterprise concerns.

UTILITY CUSTOMER SERVICES
GENERAL FUND

Finance & Budget Director
Acting Utility Services Manager

Cindy Epperson
James Dean

DEFINITION

The Utility Customer Services Division provides business services to utility customers and the utility operating divisions, including (a) office services such as customer account maintenance, billing, credit arrangements, follow up on overdue accounts, coordination of various service requests, and providing general information to customers regarding their accounts, available services, utility operations, City ordinances, etc., (b) utility operating services such as ensuring accurate consumption and billing data is captured and maintained, working with operating divisions in problem solving and maintaining/improving system performance and processes; (c) customer support for online payment options (implemented in 2012); and support for some City Treasury functions.

Primary services provided by this division include:

- Customer service and account administration and maintenance
- Utility billing
- Customer account credit and adjustments
- Administration of delinquent accounts and collections
- Utility customer communications and notifications
- Phone support to customers

In October 2012, the City entered into a contract with The Master's Touch LLC (TMT) for statement printing and mail processing. The gross cost of the contract was estimated at \$142,400, assuming the highest variable rate on postage. We anticipated a potential 2013 annual savings of \$34,350 in "hard costs." However, actual postage costs are lower than anticipated and we are expecting an additional \$10,000 in savings for 2013 (anticipated total savings of \$44,350).

In November 2013 the City Utility Services Division entered into a contract with Barry Strock Consulting Associates, INC to conduct a business process analysis of the Utility Services Division. The gross cost of the contract was \$39,900. In the scope of work they will take an in-depth look at the policies, procedures and business practices of the Utility Services Division and will prepare a written report to be presented to the City Manager and City Council in early 2014 with recommendations for improvement to the division.

While the supervisory duties of the Water Service Specialists were moved to Water in 2012, the positions are still funded in the Utility Services division. It is anticipated that at least 2 of the positions will return to Utility Services Division once AMR(Automated Meter Reading) is implemented and the physical reading of water meters is substantially reduced. The services these positions provide include:

- Meter reading
- Water service turn-on/shut-off
- Miscellaneous service repairs to utility system facilities and equipment

The Utility Services Division consists of the following service unit:

Service Unit 635 – Utility Customer Service

PERFORMANCE STATISTICS

Utility Services	2012 Actual	2013 Amended Budget	2014 Proposed Budget
New Accounts Started	6,493	5,820	6,100
Meters Read	117,714	122,720	126,000
Customer Service Calls Answered	68,689	76,000	78,500
Bills Issued	181,866	180,396	182,000
Suspension Notices Issued ⁽¹⁾	35,723	34,000	34,500
Delinquent Bills in Collection	4,743	2,300	26,000

(1) The Suspension Notices Issued do not include the 1st door hanger or the delinquent shut-off hanger.

AUTHORIZED PERSONNEL

Class Code	Position Title	2012 Actual	2013 Amended Budget	2014 Proposed Budget
1242	Utility Services Manager	1.00	1.00	1.00
7311	Water Service Specialist ⁽¹⁾	5.00	0.00	0.00
7315	Utility Service Representative	7.75	7.75	7.75
14301	Utility Service Supervisor	1.00	1.00	1.00
Total Personnel ⁽²⁾		14.75	9.75	9.75

(1) The Water Services Specialists, while still funded from Utility Services, are currently supervised by Water.

(2) Utility Services funds portions of the Finance Director (.20), Administrative Assistant (.25) an Accountant (.25) a Specialist (.50) and 4.0 FTE's in Water. Utility Services also has 1.16 FTE's funded by Finance.

BUDGET SUMMARY

Dept 054 Utility Customer Svc	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
635 Utility Customer Service	\$1,281,779	\$1,324,950	\$963,417	\$1,320,889	\$1,316,181	99.3%	99.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$658,601	\$701,306	\$500,085	\$658,926	\$699,264	99.7%	53.1%
200 Personnel Benefits	269,381	302,549	200,525	292,433	277,449	91.7%	21.1%
Sub-Total Salaries & Benefits	927,982	1,003,855	700,610	951,359	976,713	97.3%	74.2%
300 Supplies	21,546	24,500	14,013	20,000	21,000	85.7%	1.6%
400 Other Services/Charges	310,453	282,981	237,783	335,916	306,560	108.3%	23.3%
900 Intfnd Pymt f/Svcs	21,798	13,614	11,010	13,614	11,907	87.5%	0.9%
Total Expenditures	\$1,281,779	\$1,324,950	\$963,416	\$1,320,889	\$1,316,180	99.3%	100.0%

EXPLANATORY NARRATIVE

Service Unit 635 – Utility Customer Service

This service unit provides business services to utility customers and the utility operating divisions.

Account 120 Overtime – The functions that regularly require overtime are after hours call outs for emergencies.

Account 130 Special Pay – The areas that require special pay frequently are bilingual services. The Utility Services Division has one budgeted bilingual position.

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 635 Utility Customer Svc	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$653,721	\$699,342	\$472,490	\$633,100	\$696,259	99.6%	110.0%
120 Overtime	615	1,000	2,073	4,000	1,000	100.0%	25.0%
130 Special Pay	940	964	8,630	8,644	2,005	208.0%	23.2%
140 Retire/Term Cashout	3,325	0	16,893	13,182	0	n/a	0.0%
Total	658,601	701,306	500,086	658,926	699,264	99.7%	106.1%
200 Personnel Benefits							
200 Personnel Benefits	269,381	302,049	200,041	291,979	276,449	91.5%	94.7%
280 Clothing & Misc	0	500	484	454	1,000	200.0%	220.3%
Total	269,381	302,549	200,525	292,433	277,449	91.7%	94.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 635 Utility Customer Svc	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
300 Supplies							
310 Office/Oper Supplies	5,753	6,000	3,227	3,000	4,000	66.7%	133.3%
320 Fuel Consumed	12,600	13,500	9,399	12,000	12,000	88.9%	100.0%
350 Small Tools & Equip	3,193	5,000	1,388	5,000	5,000	100.0%	100.0%
Total	21,546	24,500	14,014	20,000	21,000	85.7%	105.0%
400 Other Services/Charges							
410 Professional Services	148,416	155,875	148,128	210,000	164,000	105.2%	78.1%
420 Communications	117,939	100,550	81,835	102,416	102,060	101.5%	99.7%
430 Trans/Training	1,440	1,500	0	0	2,000	133.3%	n/a
480 Repairs/Maintenance	0	5,000	0	10,000	20,000	400.0%	200.0%
490 Miscellaneous	42,658	20,056	7,820	13,500	18,500	92.2%	137.0%
Total	310,453	282,981	237,783	335,916	306,560	108.3%	91.3%
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Ls	18,803	10,410	7,806	10,410	8,479	81.5%	81.5%
960 Interfund Ins Svcs	2,995	3,204	3,204	3,204	3,428	107.0%	107.0%
Total	21,798	13,614	11,010	13,614	11,907	87.5%	87.5%
Total Expenditures - SU 635	<u>\$1,281,779</u>	<u>\$1,324,950</u>	<u>\$963,418</u>	<u>\$1,320,889</u>	<u>\$1,316,180</u>	99.3%	99.6%
Revenues							
340 Chrgs f/Goods & Svcs	\$1,103,934	\$1,325,000	\$949,582	\$1,320,800	\$1,321,000	99.7%	100.0%

FINANCE
2014 BUDGET NARRATIVE

PURCHASING
GENERAL FUND

Finance & Budget Director
Purchasing Manager

Cindy Epperson
Sue Ownby

DEFINITION

This division consists of one service unit, Service Unit 632 – Purchasing. City Purchasing is responsible for City and County procurements greater in value than \$7,500 and \$5,000, respectively, with the exception of Capital Projects and Utilities.

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

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

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

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

The only service unit in this division is:

Service Unit 632 – Purchasing

PERFORMANCE STATICS

City	2012 Actual	2013 Amended Budget	2014 Proposed Budget
Bid Processes Averted YTD (utilizing interlocal agreements, State contracts and sole source procurements)	49	55	56
Formal Sealed Bids Processed (over \$25,000)	25	33	30
Written & Informal Quotes Processed (\$7,500 to \$25,000)	70	65	70
Number Units Surplus Disposed of / Gross Revenues	368/\$138,588	609/\$209,624	500/\$150,000
Dollar Value of Purchase Orders Processed	\$13,366,925	\$17,223,288	\$17,000,000
Number / Dollar Value of Tenure Contracts Administered	72/\$7499,933	79/\$7,584,816	80/\$7,750,000
Total Dollar Value of Contractual Responsibility	\$24,016,840	\$27,924,388	\$28,500,000

County	2012 Actual	2013 Amended Budget	2014 Proposed Budget
Bid Processes Averted YTD (utilizing interlocal agreements, State contracts and sole source procurements)	15	22	24
Formal Sealed Bids Processed (over \$25,000)	15	8	12
Written & Informal Quotes Processed (\$5,000 to \$25,000)	22	24	26
# Units Surplus Disposed of/Gross Revenues	617/\$112,246	860/\$93,450.44	500/\$150,000
Dollar Value of Purchase Orders Processed	\$1,252,975	\$1,413,157	\$1,500,000
Number / Dollar Value of Tenure Contracts Administered	57/\$13,477,963	59/\$13,752,193	60/\$14,000,000
Total Dollar Value of Contractual Responsibility	\$16,679,104	\$17,079,016	\$18,000,000
Joint (both City and County)			
Formal Sealed Bids Processed (over \$25,000)	5	8	9
Dollar Value of Tenure Contracts Administered	\$5,098,148	\$5,029,948	\$5,150,000
Total City/County Contractual Responsibility	\$40,695,944	\$45,003,404	\$46,000,000

AUTHORIZED PERSONNEL

Class Code	Position Title	2012 Actual	2013 Amended Budget	2014 Proposed Budget
1232	City/County Procurement Manager	1.00	1.00	1.00
2231	Buyer I ⁽¹⁾	2.00	1.00	1.00
2233	Purchasing Assistant	1.00	1.00	1.00
2234	Buyer II ⁽¹⁾	1.00	2.00	2.00
11805	Senior Buyer	1.00	1.00	1.00
Total Personnel		6.00	6.00	6.00

(1) Buyer I obtained CPPB certification and was promoted to Buyer II.

BUDGET SUMMARY

Dept 019 Purchasing	(1) 2012 Actual	(2) 2013 Amended Budget	(3) 2013 Actual 09/30/13	(4) 2013 Estimated Year-End	(5) 2014 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Exp Summary By Service Unit							
632 Purchasing	\$503,721	\$541,244	\$402,960	\$542,992	\$549,369	101.5%	101.2%
	(1) 2012 Actual	(2) 2013 Amended Budget	(3) 2013 Actual 09/30/13	(4) 2013 Estimated Year-End	(5) 2014 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
Expenditure Summary By Type							
100 Salaries & Wages	\$358,886	\$375,860	\$282,744	\$379,960	\$387,639	103.1%	70.6%
200 Personnel Benefits	117,836	130,739	102,388	130,739	131,977	100.9%	24.0%
Sub-Total Salaries & Benefits	476,722	506,599	385,132	510,699	519,616	102.6%	94.6%
300 Supplies	7,696	10,700	10,669	10,700	10,200	95.3%	1.9%
400 Other Services/Charges	19,303	23,945	7,159	21,593	19,553	81.7%	3.6%
Total Expenditures	\$503,721	\$541,244	\$402,960	\$542,992	\$549,369	101.5%	100.0%

EXPLANATORY NARRATIVE

Service Unit 632 – Purchasing

Yakima County has contracted with the City for Purchasing Services through in Interlocal Agreement since November, 2009. Actual time is tracked for both entities, and for 2014, the County will provide 45% of the Purchasing total budget, plus \$3,779 for a City Service Charge.

Account 430 Transportation & Training – This account is used to maintain CPPB and CPPO certifications, which requires continuing professional education points each year and is a requirement of respective jobs.

Account 440 Advertising – This account is used to advertise bids.

Account 491 Miscellaneous – This account is used for conference registrations and other miscellaneous charges.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 632 Purchasing	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$358,876	\$375,860	\$278,642	\$375,860	\$387,639	103.1%	103.1%
130 Special Pay	11	0	4,101	4,100	0	n/a	0.0%
Total	358,887	375,860	282,743	379,960	387,639	103.1%	102.0%
200 Personnel Benefits	117,836	130,739	102,388	130,739	131,977	100.9%	100.9%
300 Supplies							
310 Office/Oper Supplies	6,329	6,200	6,278	6,200	6,200	100.0%	100.0%
350 Small Tools & Equip	1,368	4,500	4,390	4,500	4,000	88.9%	88.9%
Total	7,697	10,700	10,668	10,700	10,200	95.3%	95.3%
400 Other Services/Charges							
420 Communications	3,506	4,420	2,360	3,268	3,053	69.1%	93.4%
430 Trans/Training	3,602	4,825	885	4,825	4,000	82.9%	82.9%
440 Advertising	-387	1,000	270	1,000	1,000	100.0%	100.0%
480 Repairs/Maintenance	158	1,000	0	1,000	1,000	100.0%	100.0%
490 Miscellaneous	12,425	12,700	3,645	11,500	10,500	82.7%	91.3%
Total	19,304	23,945	7,160	21,593	19,553	81.7%	90.6%
Total Expenditures - SU 632	\$503,724	\$541,244	\$402,959	\$542,992	\$549,369	101.5%	101.2%
Revenues							
330 Intergovt Revenues	\$297,631	\$270,105	\$179,753	\$270,105	\$259,700	96.1%	96.1%

FINANCE
2014 BUDGET NARRATIVE

FINANCIAL SERVICES
GENERAL FUND

Finance & Budget Director
Financial Services Manager

Cindy Epperson
Tara Lewis

DEFINITION

The Financial Services Division supports all City departments and is responsible for:

- Financial compliance and internal control oversight
- Accounting and reporting of all expenditure and revenue transactions
- Financial Statements preparation and distribution
- Design, preparation and administration of the operating and capital budgets
- Financial analysis of various operating, financial, legislative and economic development proposals
- Risk Management administration
- Investment portfolio administration
- Capital financing, and Debt Service administration (bonds, leases, loans, lines of credit)
- Receiving and recording of all City receipts (cash, electronic funds, etc.)
- Payment of all invoices (Accounts Payable)
- Payroll administration
- Administration and budget responsibilities for Trust and Agency funds; various contingency/reserve funds; and operating fund transfers.
- Administrative liaison with the Municipal Court, Public Facilities District, and intergovernmental agencies.

2014 Projects

In addition to the division's daily work, a number of projects are in process that will need Finance involvement in the coming year. Listed below are some of the more significant projects planned for 2014:

- **Cayenta** -- A new software system necessary to complete the purchasing consolidation and update the antiquated Automated Inventory & Maintenance Management System (AIMMS) and General Ledger is to be implemented in early 2014. Implementation of the computer system will be a major focus during this time. This program extends beyond Finance to all major operating divisions. The implementation of the new State Coding Structure is also part of this program.
- **Yakima Revenue Development Area (YRDA)** -- Work continues on the YRDA (the former Sawmill site). Work began in 2013 with improvements to the Fair Avenue Extension and the East-West corridor. This project is funded by a Local Infrastructure Finance Tool (LIFT) and a Yakima County SIED loan/grant, if needed.
- **\$16.0 Million Streets Bond Issue** – The City is funding the new Streets Capital fund by issuing a 10-year bond to grind and overlay 92 lane miles of arterial and residential streets. Finance will be handling the details of this issue in 2014.

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

The only service unit in this division is:

Service Unit 624 – Finance

PERFORMANCE STATISTICS

Accounting Functions	2012 Actual	2013 Amended Budget	2014 Proposed Budget
Expenditures ⁽¹⁾	\$168.5	\$220.3	\$222.7
Capital Projects ⁽¹⁾	\$20.3	\$64.2	\$64.9
Invoices Processed	23,000	28,000	26,000
Number of Grants Administered	40	37	37
Payroll Warrants Issued	9,682	12,139	10,000
Payroll and Benefits Paid ⁽¹⁾	\$62.4	\$64.9	\$68.8
Employees Paid (Perm and Part Time) Average Monthly	771	780	789
Claims Warrants Issued	12,000	11,038	12,000
Dollar Amount of Claims Paid ⁽¹⁾	\$53.7	\$73.0	\$56.9
Number of Funds	72	74	75
Number of Full Accrual Funds	29	31	31
Interfund Payment Request	231	560	350
LID's in Process	0	0	0
Treasury Functions			
Revenue Received ⁽¹⁾	\$172.1	\$209.0	\$209.6
Invoices Generated	3,479	3,850	4,200
GO and Revenue Debt Issues Administered	17	18	19
LID's Closed (Establish Notes and redeem LID Warrants)	0	0	0
Public Works Trust Fund Loans Administered	17	20	20
Special Assessment Notes / Bonds	5	5	5
GO and Revenue Debt Service Payments Made ⁽¹⁾	\$6.7	\$5.7	\$6.9
Impact			
Investment Income ⁽¹⁾	\$0.6	\$0.4	\$0.4
Average Total Portfolio Managed ⁽¹⁾	\$43.3	\$49.7	\$44.0

(1) Numbers in millions.

AUTHORIZED PERSONNEL

Class Code	Position Title	2012	2013	2014
		Actual	Amended Budget	Proposed Budget
1140	Director of Finance and Budget	1.00	1.00	1.00
1241	Financial Services Manager	1.00	1.00	1.00
2316	Financial Services Specialist	4.00	4.00	4.00
10301	Payroll Officer	1.00	1.00	1.00
10302	Accountant	3.00	3.00	3.00
10303	Financial Service Officer ⁽¹⁾	2.00	2.00	2.00
10305	Financial Services Technician – Payroll	2.00	2.00	2.00
10520	Utility and Finance Assistant	1.00	1.00	1.00
Total Personnel ⁽²⁾		15.00	15.00	15.00

(1) One position is currently under filled with an accountant.

(2) 1.2 FTE's are funded by Utility Services (054). Additionally, 1.16 FTE's of Utility Service Representatives (054) are funded by Finance.

BUDGET SUMMARY

Dept 015 Financial Services	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
624 Finance	\$1,437,305	\$1,478,418	\$1,070,925	\$1,463,365	\$1,488,836	100.7%	101.7%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	Total
100 Salaries & Wages	\$992,814	\$986,881	\$736,360	\$995,754	\$1,001,557	101.5%	67.3%
200 Personnel Benefits	321,913	340,540	227,680	306,287	324,101	95.2%	21.8%
Sub-Total Salaries & Benefits	1,314,727	1,327,421	964,040	1,302,041	1,325,658	99.9%	89.0%
300 Supplies	10,819	17,500	12,759	17,500	20,000	114.3%	1.3%
400 Other Services/Charges	96,893	117,588	78,188	127,820	126,062	107.2%	8.5%
500 Intergovernmental Svcs	3	6	35	100	100	n/a	0.0%
900 Intfnd Pymt f/Svcs	14,863	15,903	15,903	15,903	17,016	107.0%	1.1%
Total Expenditures	<u>\$1,437,305</u>	<u>\$1,478,418</u>	<u>\$1,070,925</u>	<u>\$1,463,364</u>	<u>\$1,488,836</u>	100.7%	100.0%

EXPLANATORY NARRATIVE

Service Unit 624 – Financial Services

The Financial Services Division supports all City departments.

Account 120 Overtime – The functions that regularly require overtime are monthly payroll processing, budget preparation/production and financial statement preparation. With one fewer

Financial Services Specialist, the ongoing processing of Accounts Payable and Accounts Receivables are also requiring overtime.

Account 130 Special Pay – This account includes bilingual pay for one Utility Services Representative partially assigned to Finance.

Account 310 Office and Operating Supplies – Major components of this account are warrant (check) stock and IRS related forms, such as W-2's and 1099's, and binders for budget and other Finance related documents.

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

Account 430 Transportation/Training – This account provides for management and staff to attend Finance conferences and other training seminars, and to obtain continuing professional education required to maintain CPA licenses.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 624 Finance	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$943,559	\$978,713	\$697,476	\$953,491	\$983,204	100.5%	103.1%
120 Overtime	3,284	8,000	8,416	9,000	8,000	100.0%	88.9%
130 Special Pay	166	168	4,499	3,983	352	209.5%	8.8%
140 Retire/Term Cashout	45,805	0	25,969	29,280	10,000	n/a	34.2%
Total	992,814	986,881	736,360	995,754	1,001,556	101.5%	100.6%
200 Personnel Benefits	321,913	340,540	227,680	306,287	324,101	95.2%	105.8%
300 Supplies							
310 Office/Oper Supplies	10,402	15,000	10,476	15,000	16,000	106.7%	106.7%
350 Small Tools & Equip	417	2,500	2,283	2,500	4,000	160.0%	160.0%
Total	10,819	17,500	12,759	17,500	20,000	114.3%	114.3%
400 Other Services/Charges							
410 Professional Services	54,770	66,000	41,101	78,500	78,000	118.2%	99.4%
420 Communications	10,995	14,938	8,818	12,000	10,212	68.4%	85.1%
430 Trans/Training	5,002	6,500	4,963	7,700	7,500	115.4%	97.4%
480 Repairs/Maintenance	0	150	0	150	150	100.0%	100.0%
490 Miscellaneous	26,127	30,000	23,306	29,470	30,200	100.7%	102.5%
Total	96,894	117,588	78,188	127,820	126,062	107.2%	98.6%
530 State/Cnty Tax/Assess	3	6	35	100	100	n/a	100.0%
960 Interfund Ins Svcs	14,863	15,903	15,903	15,903	17,016	107.0%	107.0%
Total Expenditures - SU 624	\$1,437,306	\$1,478,418	\$1,070,925	\$1,463,364	\$1,488,835	100.7%	101.7%

FINANCE
2014 BUDGET NARRATIVE

POLICE PENSION
GENERAL FUND

Finance & Budget Director

Cindy Epperson
Police Pension Board

DEFINITION

This General Fund division provides for pension, disability and medical benefits to retired police officers hired prior to 3/1/70. All currently employed police officers hired prior to 10/1/77 are to be paid any additional benefits they were entitled to under the 1955 Act that were not offset or provided by the 1969 Amendatory Act.

Pension benefits for police officers that were hired after March 1, 1970 are covered by the Washington Law Enforcement Officers and Firefighters' Retirement System (LEOFF I), but this division provides medical benefit coverage for these officers.

BUDGET SUMMARY

Dept 035 Police Pension	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
642 Prior Pensions	\$1,264,681	\$1,297,225	\$1,020,409	\$1,345,925	\$1,343,325	103.6%	99.8%

Expenditure Summary By Type	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
200 Personnel Benefits	\$635,444	\$649,000	\$458,590	\$624,000	\$649,000	100.0%	48.3%
Sub-Total Salaries & Benefits	635,444	649,000	458,590	624,000	649,000	100.0%	48.3%
300 Supplies	173	50	121	100	50	100.0%	0.0%
400 Other Services/Charges	629,064	648,175	561,699	721,825	694,275	107.1%	51.7%
Total Expenditures	\$1,264,681	\$1,297,225	\$1,020,410	\$1,345,925	\$1,343,325	103.6%	100.0%

EXPLANATORY NARRATIVE

Service Unit 642 – Prior Pension

Medical benefits continue to rise every year. (In 2003, total medical costs surpassed pension benefits). As the population served by this fund ages, the medical benefits will continue to escalate. For 2014 the total budget includes:

PENSION EXPENDITURE DETAIL

Pension Benefits	\$649,000
Medical Benefits	674,700
Administrative Costs	<u>19,625</u>
Total	<u>\$1,343,325</u>

Account 290 Pensions and Death Benefits – Pensions and death benefits paid out to retired police and their beneficiaries.

Account 410 Professional Services – Funds budgeted in this line item are medical benefits including insurance “premiums” paid into the City’s medical benefit fund, Medicare premium payments, dental care and long term care costs. This budget has seen a savings because of a change in the Federal Medicare laws that allow the City to purchase Medicare insurance for LEOFF1 retirees who are age 65 and over. The basic and supplemental premiums are anticipated to reduce medical costs significantly.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 642 Prior Pensions	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
290 Pension/Death Benefits	\$635,444	\$649,000	\$458,590	\$624,000	\$649,000	100.0%	104.0%
310 Office/Oper Supplies	173	50	121	100	50	100.0%	50.0%
400 Other Services/Charges							
410 Professional Services	625,766	644,700	559,424	718,250	690,700	107.1%	96.2%
420 Communications	159	100	148	200	200	200.0%	100.0%
430 Trans/Training	2,263	2,375	1,476	2,375	2,375	100.0%	100.0%
490 Miscellaneous	875	1,000	651	1,000	1,000	100.0%	100.0%
Total	<u>629,063</u>	<u>648,175</u>	<u>561,699</u>	<u>721,825</u>	<u>694,275</u>	107.1%	96.2%
Total Expenditures - SU 642	<u>\$1,264,680</u>	<u>\$1,297,225</u>	<u>\$1,020,410</u>	<u>\$1,345,925</u>	<u>\$1,343,325</u>	103.6%	99.8%

FINANCE
2014 BUDGET NARRATIVE

FIREMEN'S RELIEF AND PENSION

Finance & Budget Director

Cindy Epperson
Fire Pension Board

DEFINITION

This trust fund pays pensions, disability benefits and medical benefits to retired Firefighters hired prior to 3/1/70. All retired Firefighters hired prior to 10/1/77 are to be paid out of this fund any additional benefits they were entitled to under the 1955 Act that were not offset or provided by the 1969 Amendatory Act.

The Washington Law Enforcement Officers and Firefighters' Retirement System (LEOFF I) pays the pension benefits of firefighters hired after March 1, 1970; but this Fund provides medical benefit coverage for these employees upon retirement.

This department has the following service units:

Service Unit 642 – Prior Pensions
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 612 Firemen's Rel & Pensior	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Amended</u>	<u>Actual</u>	<u>Estimated</u>	<u>Projected</u>	<u>from</u>	<u>from</u>
		<u>Budget</u>	<u>09/30/13</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
642 Prior Pensions	\$1,292,617	\$1,347,493	\$914,770	\$1,234,967	\$1,259,308	93.5%	102.0%
Revenue Summary By Service Unit							
642 Prior Pensions	\$66,576	\$65,000	\$72,837	\$72,838	\$72,838	112.1%	100.0%
699 General Revenues	1,325,000	1,315,500	755,635	1,192,500	1,186,500	90.2%	99.5%
Total Revenues	<u>\$1,391,576</u>	<u>\$1,380,500</u>	<u>\$828,472</u>	<u>\$1,265,338</u>	<u>\$1,259,338</u>	91.2%	99.5%
Fund Balance							
Beginning Balance	\$793,181	\$866,694	\$892,140	\$892,140	\$922,511	106.4%	103.4%
Revenues Less Expenditures	98,958	33,007	-86,298	30,371	30	0.1%	0.1%
Ending Balance	<u>\$892,139</u>	<u>\$899,701</u>	<u>\$805,842</u>	<u>\$922,511</u>	<u>\$922,541</u>	102.5%	100.0%

Expenditure Summary By Type	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012 Actual	2013 Amended Budget	2013 Actual 09/30/13	2013 Estimated Year-End	2014 Projected Budget	% Chng from 2 to 5	% of Total
200 Personnel Benefits	\$713,085	\$721,000	\$478,879	\$652,224	\$644,000	89.3%	51.1%
Sub-Total Salaries & Benefits	713,085	721,000	478,879	652,224	644,000	89.3%	51.1%
300 Supplies	177	150	121	150	150	100.0%	0.0%
400 Other Services/Charges	555,897	599,800	415,863	556,050	569,400	94.9%	45.2%
900 Intfnd Pymt f/Svcs	23,459	26,543	19,907	26,543	45,758	172.4%	3.6%
Total Expenditures	\$1,292,618	\$1,347,493	\$914,770	\$1,234,967	\$1,259,308	93.5%	100.0%

EXPLANATORY NARRATIVE

Service Unit 642 – Prior Pensions

The Pension Board has endorsed a policy issue approved in 1996 to set aside \$50,000 annually to build a reserve for future medical and long-term care costs. For 2014 the total budget includes:

PENSION EXPENDITURE DETAIL

Pension Benefits	\$646,900
Medical Benefits	500,500
Contingency	50,000
Administrative Costs	61,908
Total	\$1,259,308

As the population served by this fund ages, the medical benefits will continue to escalate. These mandated expenses will continue to erode General Government resources until an alternative funding source is found.

Account 200 Personnel Benefits – This account is to pay medical expenses not covered by insurance for active LEOFF I members.

Account 290 Pensions and Death Benefits – Pension and death benefits paid out to entitled parties.

Account 410 Professional Services – Funds budgeted in this line item are medical benefits such as paid Medicare premiums, dental care, medical care and long term care costs. This budget has seen a savings because of a change in the Federal Medicare laws that allow the City to purchase Medicare insurance for LEOFF1 retirees who are age 65 and over. The basic and supplemental premiums are anticipated to reduce medical costs significantly.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 642 Prior Pensions	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
200 Personnel Benefits							
200 Personnel Benefits	\$0	\$500	\$3,600	\$3,600	\$500	100.0%	13.9%
290 Pension/Death Benefits	713,085	720,500	475,279	648,624	643,500	89.3%	99.2%
Total	713,085	721,000	478,879	652,224	644,000	89.3%	98.7%
310 Office/Oper Supplies	177	150	121	150	150	100.0%	100.0%
400 Other Services/Charges							
410 Professional Services	553,307	577,000	414,393	533,150	516,500	89.5%	96.9%
420 Communications	233	100	146	200	200	200.0%	100.0%
430 Trans/Training	1,731	2,000	923	2,000	2,000	100.0%	100.0%
490 Miscellaneous	625	20,700	401	20,700	50,700	244.9%	244.9%
Total	555,896	599,800	415,863	556,050	569,400	94.9%	102.4%
990 Interfund Admin Chgs	23,459	26,543	19,907	26,543	45,758	172.4%	172.4%
Total Expenditures - SU 642	\$1,292,617	\$1,347,493	\$914,770	\$1,234,967	\$1,259,308	93.5%	102.0%
Revenues							
330 Intergovt Revenues	\$66,576	\$65,000	\$72,837	\$72,838	\$72,838	112.1%	100.0%

Service Unit 699 & 642 – Revenues

These benefits are supported by property taxes, an allocation of fire insurance premium tax and reserves. The 2014 property tax allocation represents about \$.216 per \$1,000 of assessed valuation or 6.9% of the total general property tax levy for 2014. State law (RCW 41.16.060) allows cities with Firemen’s pension funds to levy an additional \$0.225 per \$1,000 of assessed valuation – which covers about three-fourths of the total levy allocated for this purpose.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 699 General Revenues	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$793,181	\$866,694	\$892,140	\$892,140	\$922,511	106.4%	103.4%
310 Taxes	1,315,000	1,315,000	755,635	1,192,000	1,186,000	90.2%	99.5%
360 Miscellaneous Revenues	10,000	500	0	500	500	100.0%	100.0%
Total Revenues - SU 699	\$2,118,181	\$2,182,194	\$1,647,775	\$2,084,640	\$2,109,011	96.6%	101.2%

FINANCE
2014 BUDGET NARRATIVE

STATE EXAMINER
GENERAL FUND

Finance & Budget Director

Cindy Epperson

DEFINITION

This division reflects the cost of the annual audit which is performed by the State Auditor’s Office on all City funds pursuant to State law. These regular audits look at financial statements, along with compliance with federal, state, and local laws.

EXPLANATORY NARRATIVE

Service Unit 624 – Finance

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

Dept 013 State Examiner	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013 Amended Budget	2013 Actual 09/30/13	2013 Estimated Year-End	2014 Projected Budget	% Chng from 2 to 5	% Chng from 4 to 5
Expenses							
410 Professional Services	\$105,946	\$110,000	\$77,723	\$110,000	\$110,000	100.0%	100.0%

FINANCE
2014 BUDGET NARRATIVE

POSITION VACANCY
GENERAL FUND

Finance & Budget Director

Cindy Epperson

DEFINITION

In 2013, Council approved the 5-Year Financial Plan which calls for using a 2% vacancy rate to balance General Fund. Since vacancies can occur in any operating division in General Fund, the budget offset was segregated in total in the account. There will not be any “actual” charged. This is only a budget balancing entry.

The only service unit in this division is:

Service Unit 119 – Administration

EXPLANATORY NARRATIVE

Service Unit 119 – Administration

Dept 097 Position Vacancy	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013 Amended	2013 Actual	2013 Estimated	2014 Projected	% Chng from	% Chng from
SU - 119 Administration	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
490 Miscellaneous	\$0	-\$730,000	\$0	\$0	-\$950,000	130.1%	n/a

FINANCE
2014 BUDGET NARRATIVE

OPERATING TRANSFERS
GENERAL FUND

Finance & Budget Director

Cindy Epperson

DEFINITION

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

EXPLANATORY NARRATIVE

Service Unit 645 – Interfund Distribution

Budgeted to be transferred from the General Fund to the following funds in 2013 and 2014 are the below transfers.

<u>Fund</u>	<u>2013 Year-End Estimate</u>	<u>2014 Proposed Budget</u>
SunDome Debt Service	\$150,000	\$110,000
Parks and Recreation Utility Tax (3.5%)	1,350,000	1,360,000
Law and Justice Capital Utility Tax (0.5%)	110,000	190,000
Public Safety Communications Fund Portion of Telephone Tax	820,000	610,000
Fire Capital – Ladder Truck Debt Service	72,275	72,275
Debt Service for Street Project (from 141 for 2013)	0	377,230
Debt service for City-wide Street Improve	0	1,622,770
Trolley	0	100,000
Yakima Redevelopment Area-State Contribution Match	500,000	0
Total Transfers	<u>\$3,002,275</u>	<u>\$4,442,275</u>

<u>Dept 099 Transfers</u>	<u>(1)</u>	<u>(2)</u>	<u>(3)</u>	<u>(4)</u>	<u>(5)</u>	<u>(6)</u>	<u>(7)</u>
	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>% Chng</u>	<u>% Chng</u>
<u>SU - 645 Interfund Distribution</u>	<u>Actual</u>	<u>Amended</u>	<u>Actual</u>	<u>Estimated</u>	<u>Projected</u>	<u>from</u>	<u>from</u>
		<u>Budget</u>	<u>09/30/13</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
Expenses							
550 Interfund Subsidies	\$3,485,667	\$3,002,275	\$1,820,373	\$3,002,275	\$4,442,275	148.0%	148.0%
Revenues							
390 Other Financing Sources	\$40,000	\$40,000	\$0	\$40,000	\$0	0.0%	0.0%

Note: The \$500,000 for 2013 is a one-time transfer to Redevelopment Revenue Area to match LIFT expenses. If a match contribution is required in 2014, a separate appropriation will be brought before Council for approval.

FINANCE
2014 BUDGET NARRATIVE

PUBLIC FACILITIES DISTRICT - CONVENTION CENTER

Finance & Budget Director

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 expansion of the Yakima Convention Center by levying a sales tax credit from the State of Washington. This revenue comes from sales tax already being paid by the buyers of goods within these three cities. It is not a new or increased tax. Note: The sales tax credit dedicated for the Capitol Theatre is accounted for in a separate fund, #174.

The service units in this division are:

Service Unit 327 – Public Facilities District

Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 172 Public Facilities Dist Rev	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013 Amended	2013 Actual	2013 Estimated	2014 Projected	% Chng from	% Chng from
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Budget</u>	<u>10/31/13</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
327 Public Facilities District	\$717,685	\$684,000	\$510,150	\$684,000	\$645,000	94.3%	94.3%
Revenue Summary By Service Unit							
327 Public Facilities District	\$696,071	\$700,000	\$550,621	\$735,000	\$755,000	107.9%	102.7%
699 General Revenues	1,100	750	0	750	750	100.0%	100.0%
Total Revenues	<u>\$697,171</u>	<u>\$700,750</u>	<u>\$550,621</u>	<u>\$735,750</u>	<u>\$755,750</u>	107.8%	102.7%
Fund Balance							
Beginning Balance	\$214,099	\$175,849	\$193,585	\$193,585	\$245,335	139.5%	126.7%
Revenues Less Expenditures	-20,514	16,750	40,471	51,750	110,750	661.2%	214.0%
Ending Balance	<u>\$193,585</u>	<u>\$192,599</u>	<u>\$234,056</u>	<u>\$245,335</u>	<u>\$356,085</u>	184.9%	145.1%
<u>Expenditure Summary By Type</u>	<u>Actual</u>	<u>Budget</u>	<u>09/30/13</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>Total</u>
400 Other Services/Charges	\$12,685	\$15,000	\$7,875	\$15,000	\$15,000	100.0%	2.3%
500 Intergovernmental Svcs	705,000	669,000	502,275	669,000	630,000	94.2%	97.7%
Total Expenditures	<u>\$717,685</u>	<u>\$684,000</u>	<u>\$510,150</u>	<u>\$684,000</u>	<u>\$645,000</u>	94.3%	100.0%

EXPLANATORY NARRATIVE

Service Unit 327 – Public Facilities District

This service unit represents transfers from other funds for debt service on the Convention Center bonds issued in 2002 (\$460,000), a transfer to the Tourist Promotion/Convention Center operating fund (\$100,000) to support operations of the expanded facility, and a transfer to the Convention Center Capital fund (\$70,000). Revenues consist of a tax credit transfer from the PFD.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 327 Public Facilities Dist	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
490 Miscellaneous	\$12,685	\$15,000	\$7,875	\$15,000	\$15,000	100.0%	100.0%
550 Interfund Subsidies	705,000	669,000	502,275	669,000	630,000	94.2%	94.2%
Total Expenditures - SU 327	\$717,685	\$684,000	\$510,150	\$684,000	\$645,000	94.3%	94.3%
Revenues							
330 Intergovt Revenues	\$696,071	\$700,000	\$550,621	\$735,000	\$755,000	107.9%	102.7%

Service Unit 699 – General Revenues

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$214,099	\$175,849	\$193,585	\$193,585	\$245,335	139.5%	126.7%
360 Miscellaneous Revenues	1,100	750	0	750	750	100.0%	100.0%
Total Revenues - SU 699	\$215,199	\$176,599	\$193,585	\$194,335	\$246,085	139.3%	126.6%

FINANCE
2014 BUDGET NARRATIVE

PUBLIC FACILITIES DISTRICT - CAPITOL THEATRE

Finance & Budget Director

Cindy Epperson

DEFINITION

In 2002 the City took the leadership role in forming a Public Facilities District (PFD) with the Cities of Yakima, Union Gap and Selah. The PFD is a separate governmental entity and its primary purpose by law is to build and/or operate a regional center. The Yakima Regional PFD is financing the recent expansions of the Yakima Convention Center and the Capitol Theatre, by levying a sales tax credit from the State of Washington. This revenue comes from sales tax already being paid by the buyers of goods within these three cities. It is not a new or increased tax. This fund was created in 2008 to account for the PFD revenues that are dedicated specifically to the expansion of the Capitol Theatre.

The service units in this division are:

Service Unit 327 – Public Facilities District

Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 174 PFD Capitol Theatre	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
327 Public Facilities District	\$516,985	\$517,000	\$388,125	\$517,000	\$531,000	102.7%	102.7%
Revenue Summary By Service Unit							
327 Public Facilities District	\$526,500	\$528,000	\$416,857	\$560,000	\$575,000	108.9%	102.7%
699 General Revenues	710	500	0	500	500	100.0%	100.0%
Total Revenues	\$527,210	\$528,500	\$416,857	\$560,500	\$575,500	108.9%	102.7%
Fund Balance							
Beginning Balance	\$43,113	\$39,613	\$53,337	\$53,337	\$96,837	244.5%	181.6%
Revenues Less Expenditures	10,225	11,500	28,732	43,500	44,500	387.0%	102.3%
Ending Balance	\$53,338	\$51,113	\$82,069	\$96,837	\$141,337	276.5%	146.0%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
400 Other Services/Charges	\$12,685	\$12,000	\$7,875	\$12,000	\$12,000	100.0%	2.3%
500 Intergovernmental Svcs	504,300	505,000	380,250	505,000	519,000	102.8%	97.7%
Total Expenditures	\$516,985	\$517,000	\$388,125	\$517,000	\$531,000	102.7%	100.0%

EXPLANATORY NARRATIVE

Service Unit 327 – Public Facilities District

This service unit includes administrative costs of the district of \$12,000, debt service on the Capitol Theatre bonds issued in 2009 of approximately \$462,000, and a transfer of \$57,000 to the Capitol Theatre Operating Fund.

Revenues consist of a tax credit transfer from the PFD.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 327 Public Facilities Dist	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
490 Miscellaneous	\$12,685	\$12,000	\$7,875	\$12,000	\$12,000	100.0%	100.0%
550 Interfund Subsidies	504,300	505,000	380,250	505,000	519,000	102.8%	102.8%
Total Expenditures - SU 327	\$516,985	\$517,000	\$388,125	\$517,000	\$531,000	102.7%	102.7%
Revenues							
330 Intergovt Revenues	\$526,500	\$528,000	\$416,857	\$560,000	\$575,000	108.9%	102.7%

Service Unit 699 – General Revenues

Revenues consist of interest earned.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$43,113	\$39,613	\$53,337	\$53,337	\$96,837	244.5%	181.6%
360 Miscellaneous Revenues	710	500	0	500	500	100.0%	100.0%
Total Revenues - SU 699	\$43,823	\$40,113	\$53,337	\$53,837	\$97,337	242.7%	180.8%

FINANCE
2014 BUDGET NARRATIVE

CAPITOL THEATRE RESERVE

Finance & Budget Director

Cindy Epperson

DEFINITION

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

These funds have been used over the last several years to make major improvements to the Theatre. The principal is being depleted so that interest earnings are not replenishing the capital contribution to the operating fund. A future revenue stream for ongoing capital needs of the Theatre is being identified and researched.

The service units in this division are:

Service Unit 550 – Interfund Subsidies

Service Unit 699 – General Revenues

EXPLANATORY NARRATIVE

For 2014, \$71,927 in interest earnings and reserves is budgeted to be transferred to the Capitol Theatre Construction Fund for general upgrade purposes.

Revenues for 2014 of \$500 consist entirely of interest earnings, leaving a fund balance of \$109,068.

Dept 198 FRS/Capitol Theatre Rs	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013 Amended	2013 Actual	2013 Estimated	2014 Projected	% Chng from	% Chng from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
648 Capitol Theatre Ins Rsv	\$71,927	\$71,927	\$0	\$71,927	\$71,927	100.0%	100.0%
Revenue Summary By Service Unit							
699 General Revenues	\$10,000	\$500	\$0	\$500	\$500	100.0%	100.0%
Fund Balance							
Beginning Balance	\$313,849	\$242,422	\$251,922	\$251,922	\$180,495	74.5%	71.6%
Revenues Less Expenditures	-61,927	-71,427	0	-71,427	-71,427	100.0%	100.0%
Ending Balance	<u>\$251,922</u>	<u>\$170,995</u>	<u>\$251,922</u>	<u>\$180,495</u>	<u>\$109,068</u>	63.8%	60.4%

FINANCE
2014 BUDGET NARRATIVE

RISK MANAGEMENT RESERVE

Finance & Budget Director

Cindy Epperson

DEFINITION

The Risk Management Reserve Fund is maintained to separately account for various risk management costs. The Risk Management Fund was established in 1986 when the City chose to self-insure the liability exposure portion of the City's insurance program. On December 14, 2005, the City began purchasing liability insurance coverage through a risk pool of cities, and on September 1, 2005, for the Transit division through a transit risk pool. This budget for 2014 provides for:

- Administration of the program
- Legal, claims adjustment, and broker services
- The purchase of liability, property and other miscellaneous insurance coverages

The service units in this division are:

Service Unit 641 – Insurance and Bonds

Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

Risk Management funds 6.33 FTE's that are included in other divisions' Authorized Personnel Charts. City Clerks (014) includes 0.6 FTE's (Public Records Officer) and Legal (017) includes 5.73 FTE's (Attorneys and Legal Assistants).

BUDGET SUMMARY

Dept 515 Risk Management Rsv	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
641 Insurance And Bonds	\$2,973,111	\$3,846,337	\$3,062,625	\$3,723,925	\$3,299,649	85.8%	88.6%
Revenue Summary By Service Unit							
641 Insurance And Bonds	\$2,906,770	\$3,481,000	\$2,856,213	\$3,528,400	\$3,250,000	93.4%	92.1%
699 General Revenues	247,640	105,000	8,628	110,000	110,000	104.8%	100.0%
Total Revenues	\$3,154,410	\$3,586,000	\$2,864,841	\$3,638,400	\$3,360,000	93.7%	92.3%
Fund Balance							
Beginning Balance	\$848,891	\$960,414	\$1,030,191	\$1,030,191	\$944,666	98.4%	91.7%
Revenues Less Expenditures	181,300	-260,337	-197,784	-85,525	60,351	-23.2%	-70.6%
Ending Balance	\$1,030,191	\$700,077	\$832,407	\$944,666	\$1,005,017	143.6%	106.4%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2013	2013	2013	2014	% Chng	%
	2012	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$438,614	\$462,925	\$352,176	\$462,275	\$491,243	106.1%	14.9%
200 Personnel Benefits	122,862	139,606	104,753	135,759	143,824	103.0%	4.4%
Sub-Total Salaries & Benefits	561,476	602,531	456,929	598,034	635,067	105.4%	19.2%
300 Supplies	6,745	8,500	2,526	4,500	8,500	100.0%	0.3%
400 Other Services/Charges	2,386,259	3,196,500	2,574,067	3,080,909	2,583,370	80.8%	78.3%
900 Intfnd Pymt f/Svcs	18,631	38,806	29,104	40,482	72,712	187.4%	2.2%
Total Expenditures	<u>\$2,973,111</u>	<u>\$3,846,337</u>	<u>\$3,062,626</u>	<u>\$3,723,925</u>	<u>\$3,299,649</u>	85.8%	100.0%

EXPLANATORY NARRATIVE

Service Unit 641 – Insurance and Bonds

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

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

Account 410 Professional Services – The professional services accounts are used to provide for the cost of outside legal services, insurance broker fees, claims adjustment services, and contractor services for repair of certain damaged property.

PROFESSIONAL SERVICES

	2013	2014	
	Estimated	Projected	Increase /
	Year-End	Budget	(Decrease)
Outside Legal Services	\$828,000	\$382,000	(\$446,000)
Insurance Broker Fees	65,000	75,000	10,000
Claims Adjustment Fees	5,000	5,000	0
Contractor Repair Services	150,000	100,000	(50,000)
Yakima Resources Risk Management ⁽¹⁾	135,000	80,000	(55,000)
	<u>\$1,183,000</u>	<u>\$642,000</u>	<u>(\$541,000)</u>

(1) Costs related to potential mitigation of environmental issues arising from the former City of Yakima Landfill. These expenditures are being reimbursed by insurance in effect when the landfill was active.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other training seminars such as mandatory continuing legal education. Washington Supreme Court Admission to Practice Rule 11 requires attorneys to complete a minimum of 45 credit hours of approved legal education every three years.

Account 460 Insurance – This account reflects the estimated cost of purchasing insurance coverage including: a) property insurance (including boiler and machinery), b) liability insurance, and c) employee surety bonds. This account is increasing by 11.2% because of market conditions related to purchased insurance, coupled with additional value being insured (i.e. water and wastewater facility improvements).

Account 490 Miscellaneous – The 2014 budget provides a reserve for payment of claims which could be incurred and for miscellaneous expenses, including required continuing education training registrations and dues and subscriptions for the legal staff.

MISCELLANEOUS CHARGES

	2013 Estimated Year-End	2014 Projected Budget	Increase / (Decrease)
Damage Claims	\$200,000	\$150,000	(\$50,000)
Contingency	0	100,000	100,000
Training Registrations	4,500	4,500	0
Dues and Subscriptions	11,000	11,000	0
	<u>\$215,500</u>	<u>\$265,500</u>	<u>\$50,000</u>

Revenues in Service Unit 641 are from operating departments and divisions for Risk Management Fund services. The 2014 budget also includes an estimate of insurance reimbursements.

	(1) 2012 Actual	(2) 2013 Amended Budget	(3) 2013 Actual 09/30/13	(4) 2013 Estimated Year-End	(5) 2014 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 641 Insurance And Bonds							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$437,978	\$462,295	\$346,395	\$457,299	\$490,613	106.1%	107.3%
120 Overtime	0	0	7	5	0	n/a	0.0%
130 Special Pay	631	630	3,673	3,830	630	100.0%	16.4%
140 Retire/Term Cashout	6	0	2,102	1,141	0	n/a	0.0%
Total	<u>438,615</u>	<u>462,925</u>	<u>352,177</u>	<u>462,275</u>	<u>491,243</u>	<u>106.1%</u>	<u>106.3%</u>
200 Personnel Benefits	122,862	139,606	104,753	135,759	143,824	103.0%	105.9%
300 Supplies							
310 Office/Oper Supplies	2,790	3,500	2,386	3,500	3,500	100.0%	100.0%
350 Small Tools & Equip	3,955	5,000	141	1,000	5,000	100.0%	500.0%
Total	<u>6,745</u>	<u>8,500</u>	<u>2,527</u>	<u>4,500</u>	<u>8,500</u>	<u>100.0%</u>	<u>188.9%</u>
400 Other Services/Charges							
410 Professional Services	810,537	790,000	983,347	1,359,000	642,000	81.3%	47.2%
430 Trans/Training	3,497	4,000	861	4,000	4,000	100.0%	100.0%
460 Insurance	1,333,640	1,487,000	1,492,323	1,502,409	1,671,870	112.4%	111.3%
490 Miscellaneous	238,585	915,500	97,536	215,500	265,500	29.0%	123.2%
Total	<u>2,386,259</u>	<u>3,196,500</u>	<u>2,574,067</u>	<u>3,080,909</u>	<u>2,583,370</u>	<u>80.8%</u>	<u>83.9%</u>
990 Interfund Admin Chgs	18,631	38,806	29,104	40,482	72,712	187.4%	179.6%
Total Expenditures - SU 641	<u>\$2,973,112</u>	<u>\$3,846,337</u>	<u>\$3,062,628</u>	<u>\$3,723,925</u>	<u>\$3,299,649</u>	<u>85.8%</u>	<u>88.6%</u>
Revenues							
360 Miscellaneous Revenues	\$2,844,429	\$2,981,000	\$2,749,545	\$3,365,000	\$3,180,000	106.7%	94.5%
390 Other Financing Sources	62,340	500,000	106,668	163,400	70,000	14.0%	42.8%
Total Revenues - SU 641	<u>\$2,906,769</u>	<u>\$3,481,000</u>	<u>\$2,856,213</u>	<u>\$3,528,400</u>	<u>\$3,250,000</u>	<u>93.4%</u>	<u>92.1%</u>

Service Unit 699 – General Revenues

Reserves are programmed to be \$1,005,017 by the end of 2014, after a 7.0% increase in the interfund charges to the operating divisions, with the exception of Transit which was reduced because WSTIP insurance has much lower deductibles, in line with their 5-year financial plan. The detail of the transfers is in the “Citywide Summaries” section table titled “Liability Insurance #960”.

Revenues in Service Unit 699 include estimated interest from investments, and miscellaneous revenue and insurance recoveries. This fund balance is monitored for adequacy – additional transfers may be required depending on claims activity.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$848,891	\$960,414	\$1,030,191	\$1,030,191	\$944,666	98.4%	91.7%
360 Miscellaneous Revenues	230,174	100,000	36	100,000	100,000	100.0%	100.0%
390 Other Financing Sources	17,466	5,000	8,592	10,000	10,000	200.0%	100.0%
Total Revenues - SU 699	\$1,096,531	\$1,065,414	\$1,038,819	\$1,140,191	\$1,054,666	99.0%	92.5%

FINANCE
2014 BUDGET NARRATIVE

CEMETERY TRUST

Finance & Budget Director

Cindy Epperson

DEFINITION

In accordance with State law, the City maintains a trust fund for money received for endowment care when cemetery plots are sold. The corpus is to remain in trust, while interest earnings are transferred to the Cemetery Fund. Because interest earnings have not been adequate to support cemetery operations, the Cemetery Fund has been supplemented by the Parks and Recreation Fund.

The service units in this division are:

Service Unit 225 – Cemetery

Service Unit 699 – General Revenues

EXPLANATORY NARRATIVE

Service Unit 225 revenue is from endowment care when cemetery plots are sold. Service Unit 699 revenue is from interest earnings. The same amount is then transferred to the Cemetery Fund (thus, shown as both revenue and an expense in the 2014 budget). The Trust fund balance at the end of 2014 is estimated to be \$618,724.

Dept 610 Cemetery Trust	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Amended</u>	<u>Actual</u>	<u>Estimated</u>	<u>Projected</u>	<u>from</u>	<u>from</u>
		Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
699 General Revenues	\$20,000	\$5,500	\$0	\$12,000	\$12,000	218.2%	100.0%
Revenue Summary By Service Unit							
225 Cemetery	\$8,304	\$11,000	\$7,504	\$10,000	\$9,000	81.8%	90.0%
699 General Revenues	20,000	5,500	0	5,500	5,500	100.0%	100.0%
Total Revenues	<u>\$28,304</u>	<u>\$16,500</u>	<u>\$7,504</u>	<u>\$15,500</u>	<u>\$14,500</u>	87.9%	93.5%
Fund Balance							
Beginning Balance	\$604,420	\$615,420	\$612,724	\$612,724	\$616,224	100.1%	100.6%
Revenues Less Expenditures	8,304	11,000	7,504	3,500	2,500	22.7%	71.4%
Ending Balance	<u>\$612,724</u>	<u>\$626,420</u>	<u>\$620,228</u>	<u>\$616,224</u>	<u>\$618,724</u>	98.8%	100.4%

FINANCE
2014 BUDGET NARRATIVE

YAKCORPS AGENCY

Finance & Budget Director
Financial Services Manager

Cindy Epperson
Tara Lewis

DEFINITION

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

EXPLANATORY NARRATIVE

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

Dept 632 YAKCORPS Agency	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended	Actual	Estimated	Projected	from	from
	09/30/13	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
124 Communications	\$187,672	\$511,700	\$531,104	\$511,700	\$610,671	119.3%	119.3%
Revenue Summary By Service Unit							
124 Communications	\$537,760	\$511,700	\$528,073	\$511,700	\$610,671	119.3%	119.3%
Fund Balance							
Beginning Balance	\$42,113	\$71,144	\$392,200	\$392,200	\$392,200	551.3%	100.0%
Revenues Less Expenditures	350,088	0	-3,031	0	0	n/a	n/a
Ending Balance	<u>\$392,201</u>	<u>\$71,144</u>	<u>\$389,169</u>	<u>\$392,200</u>	<u>\$392,200</u>	551.3%	100.0%

SUMMARY OF GENERAL OBLIGATION AND REVENUE BOND ACTIVITY

The chart below is a summary of all the General Obligation and Revenue bond issues that have activity in the current budget year. The following narratives describe the funding sources, current year principal and interest obligations, and related reserve balances.

Fund	Description	Date of Issue	Mat Date	Original Issue	2014			Ending Balance
					Previous Balance	Amount Redeemed	Amount Issued	
General Obligation Bonds								
272	Convention Center Addition (Refunding 1996 Bonds)	05/08/07	05/01/26	\$4,910,000	\$4,595,000	\$265,000	\$0	\$4,330,000
272	Capitol Theatre Expansion	08/28/09	12/01/32	7,035,000	6,110,000	205,000	0	5,905,000
281	Parks Capital Projects	12/05/05	12/01/15	755,000	175,000	85,000	0	90,000
281	River Road Street Project	05/08/07	05/01/17	1,765,000	800,000	185,000	0	615,000
281	Street Project	07/20/13	06/20/18	5,000,000	4,854,959	298,429	0	4,556,530
281	3rd Ave/Mead Ped Crossing	08/28/08	12/01/19	2,190,000	1,270,000	195,000	0	1,075,000
281	Fire Ladder Truck	08/28/08	12/01/21	760,000	500,000	55,000	0	445,000
281	Fire Station West Valley	05/08/07	05/01/22	815,000	550,000	50,000	0	500,000
281	Downtown Revitalization	05/08/07	05/01/22	1,490,000	1,000,000	95,000	0	905,000
281	SunDome Expansion	06/17/03	12/01/23	1,430,528	743,119	95,455	0	647,664
281	Citywide Street Improvement	2014	2024	0	0	0	16,500,000	16,500,000
283	CJ / I-82 (Ref. 1994 Bonds)	06/17/03	12/01/13	4,155,000	0	0	0	0
284	Fire (Ref. 1995 Bonds)	09/07/04	12/01/14	2,300,000	285,000	275,000	0	10,000
287	Convention Center Expansion (Ref. 1996 Bonds)	09/07/04	11/01/19	4,175,000	2,170,000	340,000	0	1,830,000
Sub-Total				<u>\$36,780,528</u>	<u>\$23,053,078</u>	<u>\$2,143,884</u>	<u>\$16,500,000</u>	<u>\$37,409,194</u>
Revenue Bonds								
486	Water (Ref. 1998 Bonds)	06/05/08	11/01/18	\$1,883,951	\$1,030,000	\$195,000	\$0	\$835,000
488	Wastewater	06/05/08	11/01/27	5,440,000	4,330,000	235,000	0	4,095,000
491	Irrigation	09/14/04	09/01/34	5,215,000	4,220,000	125,000	0	4,095,000
493	Wastewater (Series A)	12/22/03	11/01/14	7,390,000	255,000	255,000	0	0
493	Wastewater (Ref. Series B)	12/22/03	11/01/23	9,400,000	9,355,000	590,000	0	8,765,000
Sub-Total				<u>\$29,328,951</u>	<u>\$19,190,000</u>	<u>\$1,400,000</u>	<u>\$0</u>	<u>\$17,790,000</u>
Grand Total				<u><u>\$66,109,479</u></u>	<u><u>\$42,243,078</u></u>	<u><u>\$3,543,884</u></u>	<u><u>\$16,500,000</u></u>	<u><u>\$55,199,194</u></u>

FINANCE
2014 BUDGET NARRATIVE

2007 & 2009 PFD LONG-TERM GENERAL OBLIGATION BONDS

Finance & Budget Director

Cindy Epperson

DEFINITION

The Public Facilities District Convention Center (PFDC) was created in 2001 to provide a mechanism to fund an expansion project for the Yakima Convention Center. General Obligation Bonds of \$6,735,000 were issued in June 2002 for this project. This bond issue was refunded in 2007 which resulted in debt service savings of about \$12,000 annually. These bonds are accounted for in service unit 328.

The Public Facilities District Capitol Theatre (PFDC) was created in 2009 to fund the Capitol Theatre expansion project. General Obligation Bonds of \$7,035,000 (Series A and B) were issued in August 2009 for Capitol Theatre Expansion project – Series B were issued as “Buy America Bonds”, with the Federal Government funding a portion of the interest payments. These bonds are accounted for in service unit 638.

EXPLANATORY NARRATIVE

PFD LONG-TERM GENERAL OBLIGATION BOND DETAIL

<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Original Issue</u>	<u>Redeemed in Prior Years</u>	<u>Bonds Maturing 2014</u>	<u>Bonds Outstanding 12/31/14</u>	<u>Coupons Maturing 2014</u>
Service Unit 328 – Capital Improvement/Convention Center						
<i>5/8/07 Refunding 1996 Bonds</i>	5/1/26	\$4,910,000	\$315,000	\$265,000	\$4,330,000	\$189,645
Service Unit 638 – Capital Improvement/Capitol Theatre						
<i>8/28/09 GO Bond Series A</i>	12/1/18	2,055,000	925,000	205,000	5,905,000	356,005
<i>8/28/09 GO Bond Series B</i>	12/1/32	4,980,000	0	4,980,000	4,980,000	0
Total		<u>7,035,000</u>	<u>925,000</u>	<u>205,000</u>	<u>10,885,000</u>	<u>356,005</u>
Fund Total		<u>\$13,225,000</u>	<u>\$1,240,000</u>	<u>\$470,000</u>	<u>\$15,215,000</u>	<u>\$545,650</u>

Service Unit 328 Capital Improvement – \$455,000 is provided by a transfer from the PFDC Fund #172 to support debt service payments of \$454,645. The fund balance allocated to Convention Center activity at the end of 2014 is estimated to be \$160,290.

Service Unit 638 Capital Improvement – Revenues for the Capitol Theatre bonds consist of a transfer of \$462,000 from the Public Facilities District Convention Center fund #174, and a Federal subsidy of \$99,422, for total revenue of \$561,422 to support debt service payments of \$561,005. The projected year-end fund balance allocated to Capitol Theatre activities for 2014 is \$108.

Dept 272 PFD Conv Ctr GO Debt	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
328 Capital Improvement	\$460,698	\$460,145	\$362,673	\$460,145	\$454,645	98.8%	98.8%
638 Capital Improvement	557,555	556,855	180,928	556,855	561,005	100.7%	100.7%
Total Expenditures	<u>\$1,018,253</u>	<u>\$1,017,000</u>	<u>\$543,601</u>	<u>\$1,017,000</u>	<u>\$1,015,650</u>	99.9%	99.9%
Revenue Summary By Service Unit							
328 Capital Improvement	\$460,000	\$460,698	\$345,525	\$460,698	\$455,000	98.8%	98.8%
638 Capital Improvement	556,196	556,896	387,211	547,422	561,422	100.8%	102.6%
Total Revenues	<u>\$1,016,196</u>	<u>\$1,017,594</u>	<u>\$732,736</u>	<u>\$1,008,120</u>	<u>\$1,016,422</u>	99.9%	100.8%
Fund Balance							
Beginning Balance	\$170,563	\$171,904	\$168,506	\$168,506	\$159,626	92.9%	94.7%
Revenues Less Expenditures	-2,057	594	189,136	-8,880	772	130.0%	-8.7%
Ending Balance	<u>\$168,506</u>	<u>\$172,498</u>	<u>\$357,642</u>	<u>\$159,626</u>	<u>\$160,398</u>	93.0%	100.5%

FINANCE
2014 BUDGET NARRATIVE

MISCELLANEOUS LONG-TERM GENERAL OBLIGATION BONDS

Finance & Budget Director

Cindy Epperson

DEFINITION

This fund provides for redemption of several different Limited Tax General Obligation Bond Issues. It will also provide redemption for 2003 SunDome, 2005 Parks, and 2007/2008 Fire & Streets Capital bond issues. Also provide redemption for 2013 Arterial Street Overlay bond.

This fund will also provide redemption for the 2014 Limited Tax General Obligation Bonds to be issued in 2014 to fund City's road improvement.

All of these issues are Limited Tax General obligation Bonds and therefore a separate reserve is not required. Tracking of the separate issues can be accomplished by project number. All revenue into this fund is generated by interfund transfers. The fund balance at the end of 2014 is estimated to be \$10,588.

EXPLANATORY NARRATIVE

Below is a matrix that presents the details of each issue by project. The second matrix provides a project description and the corresponding repayment sources.

MISCELLANEOUS LONG-TERM GENERAL OBLIGATION BOND DETAIL BY PROJECT

Project	Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2014	Bonds Outstanding 12/31/14	Coupons Maturing 2014
2134	12/01/05	12/01/16	\$755,000	\$580,000	\$85,000	\$90,000	\$7,875
1944	05/08/07	05/01/17	1,765,000	965,000	185,000	615,000	34,450
2353	07/20/13	06/20/18	5,000,000	145,040	298,430	4,556,530	78,801
2230	08/28/10	12/01/19	2,190,000	920,000	195,000	1,075,000	47,775
Fire Truck	08/28/10	12/01/21	760,000	260,000	55,000	445,000	19,150
2105	05/08/07	05/01/22	815,000	265,000	50,000	500,000	22,735
2165	05/08/07	05/01/22	1,490,000	490,000	95,000	905,000	41,215
SunDome	06/17/03	12/01/23	1,430,528	687,408	95,456	647,664	53,627
Street Impr.	2014	2024	0	0	0	16,500,000	0
Total			\$14,205,528	\$4,312,448	41,058,886	\$25,334,194	\$305,628

MISCELLANEOUS LONG-TERM GENERAL OBLIGATION BOND DETAIL BY PROJECT DESCRIPTION

Project	Description	Revenue Sources
2134	Parks Capital projects including: Aquatic Spray Toys, Kiwanis Skate Park, 4th Kiwanis ball field, and a feasibility study for a regional aquatic center	Parks and Recreation Property Tax Allocation
1944	River Road and North 16 th Avenue to Fruitvale Blvd. Project	Gas Tax
2353	Street Improvement Project	Gas Tax
2230	Grind & Overlay / Pedestrian Enhancement / Summitview Signalization	First & Second 1/4% Real Estate Excise Tax
Fire Capital	Ladder Truck	General Property Tax
2105	Fire Station 92 Facility Addition	Excise Tax (REET 1)
2165	Downtown Revitalization	Second 1/4% Real Estate Excise Tax (REET2)
SunDome	SunDome Expansion	Business License fee, first 1/4% Real
Street Impr.	Citywide Street Improvement	Sales Tax

Dept 281 LTGO Parks/Fire/St	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
528 Capital Improvements	\$977,717	\$1,290,844	\$518,279	\$1,179,460	\$2,987,284	231.4%	253.3%

Revenue Summary By Service Unit

645 Interfund Distribution	\$986,989	\$1,286,989	\$493,495	\$1,175,604	\$2,986,989	232.1%	254.1%
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Fund Balance

Beginning Balance	\$5,467	\$14,738	\$14,739	\$14,739	\$10,883	73.8%	73.8%
Revenues Less Expenditures	9,272	-3,855	-24,785	-3,856	-295	7.7%	7.7%
Ending Balance	<u>\$14,739</u>	<u>\$10,883</u>	<u>-\$10,046</u>	<u>\$10,883</u>	<u>\$10,588</u>	97.3%	97.3%

FINANCE
2014 BUDGET NARRATIVE

1994 CJ/I-82 LONG-TERM GENERAL OBLIGATION LEVY BONDS

Finance & Budget Director

Cindy Epperson

DEFINITION

This fund provided for redemption of 1994 Limited Levy General Obligation Bonds. Resources for redemption were 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 was 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. This bond matured in 2013, and consequently has no expenditures or revenues for 2014.

EXPLANATORY NARRATIVE

Dept 283 GO LTD Levy Bnd Red	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
528 Capital Improvements	\$515,175	\$515,625	\$7,813	\$515,625	\$0	0.0%	0.0%
Revenue Summary By Service Unit							
111 Crime Prevention	\$392,569	\$400,000	\$299,997	\$327,102	\$0	0.0%	0.0%
645 Interfund Distribution	112,000	112,000	0	91,589	0	0.0%	0.0%
Total Revenues	\$504,569	\$512,000	\$299,997	\$418,691	\$0	0.0%	0.0%
Fund Balance							
Beginning Balance	\$107,541	\$104,366	\$96,934	\$96,934	\$0	0.0%	0.0%
Revenues Less Expenditures	-10,606	-3,625	292,185	-96,934	0	0.0%	0.0%
Ending Balance	\$96,935	\$100,741	\$389,119	\$0	\$0	0.0%	n/a

FINANCE
2014 BUDGET NARRATIVE

1995 UNLIMITED TAX GENERAL OBLIGATION FIRE BONDS

Finance & Budget Director

Cindy Epperson

DEFINITION

This fund provides for redemption of 1995 General Obligation Bonds through a voted Special Property Tax Levy. The Streets portion of this debt was paid off in 1999. The Parks portion was fully redeemed in 2002. The remaining debt service relates to the construction of Fire Station #4 in 1995, and will be retired in 2014. This bond issue was refunded in 2004 at a net present value savings of about \$142,000.

EXPLANATORY NARRATIVE

Service Unit 528 – Capital Improvements

UNLIMITED TAX GENERAL OBLIGATION FIRE BOND DETAIL

<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Original Issue</u>	<u>Redeemed in Prior Years</u>	<u>Bonds Maturing 2014</u>	<u>Bonds Outstanding 12/31/14</u>	<u>Coupons Maturing 2014</u>
9/7/05	12/1/14	\$2,300,000	\$2,015,000	\$285,000	\$0	\$9,975
<i>Refunding 1995 Bonds</i>						

Service Unit 699 – General Revenues

The levy for 2014 is set to collect \$107,230 (or approximately 1.93 cents per thousand). The fund balance is estimated to be \$1 at the end of 2014.

Dept 284 GO Street,Parks & Fire	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
528 Capital Improvements	\$293,875	\$294,600	\$9,800	\$294,600	\$294,975	100.1%	100.1%
Revenue Summary By Service Unit							
699 General Revenues	\$292,707	\$293,000	\$173,499	\$293,000	\$107,230	36.6%	36.6%
Fund Balance							
Beginning Balance	\$190,513	\$189,638	\$189,345	\$189,345	\$187,745	99.0%	99.2%
Revenues Less Expenditures	-1,168	-1,600	163,699	-1,600	-187,745	n/a	n/a
Ending Balance	\$189,345	\$188,038	\$353,044	\$187,745	\$0	0.0%	0.0%

FINANCE
2014 BUDGET NARRATIVE

1996 LONG TERM GENERAL OBLIGATION CONVENTION CENTER BONDS

Finance & Budget Director

Cindy Epperson

DEFINITION

This fund provides for redemption of 1996 Ltd. Levy General Obligation Bonds used to expand/remodel the Convention Center. Resources for redemption are provided by the Room Tax on City motels and hotels and investment interest. In 2004, this bond issue was refunded and average annual debt service was reduced from \$448,000 to \$427,000. The fund balance at the end of 2014 is estimated to be \$68,465.

EXPLANATORY NARRATIVE

Service Unit 328 – Capital Improvements

LONG TERM GENERAL OBLIGATION CONVENTION CENTER BOND DETAIL

<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Original Issue</u>	<u>Redeemed in Prior Years</u>	<u>Bonds Maturing 2014</u>	<u>Bonds Outstanding 12/31/14</u>	<u>Coupons Maturing 2014</u>	
9/7/04 <i>Refunding 1996 Bonds</i>	11/1/19	\$4,175,000	\$2,005,000	\$340,000	\$1,830,000	\$85,940	
Dept 287 GO LTD Bond Red	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
328 Capital Improvement	\$430,315	\$428,315	\$49,158	\$428,315	\$425,940	99.4%	99.4%
Revenue Summary By Service Unit							
699 General Revenues	\$429,100	\$428,750	\$317,694	\$428,750	\$428,750	100.0%	100.0%
Fund Balance							
Beginning Balance	\$66,435	\$64,870	\$65,220	\$65,220	\$65,655	101.2%	100.7%
Revenues Less Expenditures	-1,215	435	268,537	435	2,810	646.0%	646.0%
Ending Balance	<u>\$65,220</u>	<u>\$65,305</u>	<u>\$333,757</u>	<u>\$65,655</u>	<u>\$68,465</u>	104.8%	104.3%

FINANCE
2014 BUDGET NARRATIVE

LOCAL IMPROVEMENT DISTRICT (LID) DEBT SERVICE

Finance & Budget Director

Cindy Epperson

DEFINITION

This fund provides for redemption of LID Notes and Warrants as revenues become available from assessment payments.

Pursuant to RCW 35.54, the City maintains a Local Improvement Guarantee Fund (Fund 221) for the purpose of guaranteeing, to the extent of the fund, the payment of local improvement bonds, notes, and warrants issued to pay for any local improvements.

EXPLANATORY NARRATIVE

General Revenues consist of beginning fund balance and special assessment from property owners for the following LID projects:

LID PROJECT DETAIL

LID#	Description
1056	S. 7th, 8th, & 9th Ave Wastewater main
1057	N 84th Ave & Hawthorn Dr. Wastewater main
1058	N 90th Ave, 94th Pl., W. Yakima Ave Wastewater main
1060	N 85th Ave & Kail Dr. Wastewater main
1061	Simpson Lane Wastewater main

Below is anticipated debt service on the outstanding notes.

Dept 289 LID Debt Svc Control	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
699 General Revenues	\$211,908	\$285,000	\$84,302	\$255,000	\$245,000	86.0%	96.1%
Revenue Summary By Service Unit							
699 General Revenues	\$215,161	\$274,000	\$133,111	\$270,000	\$270,000	98.5%	100.0%
Fund Balance							
Beginning Balance	\$47,350	\$36,350	\$54,154	\$54,154	\$69,154	190.2%	127.7%
Revenues Less Expenditures	3,254	-11,000	48,809	15,000	25,000	-227.3%	166.7%
Ending Balance	\$50,604	\$25,350	\$102,963	\$69,154	\$94,154	371.4%	136.2%

FINANCE
2014 BUDGET NARRATIVE

2008 WATER BONDS

Finance & Budget Director

Cindy Epperson

DEFINITION

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

Revenue bond issues have reserve requirements set forth in bond covenants. This bond redemption fund has a related reserve fund (Fund 481) that has an estimated balance at the end of 2014 of \$272,207, and is in compliance with bond covenants.

EXPLANATORY NARRATIVE

Service Unit 348 – Capital Improvements

WATER BOND DETAIL

<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Original Issue</u>	<u>Redeemed in Prior Years</u>	<u>Debt Maturing 2014</u>	<u>Debt Outstanding 12/31/14</u>	<u>Interest / Coupons Maturing 2014</u>	
6/5/08 - 2008 Revenue Bond <i>Refunding 1998 Bond</i>	11/1/18	\$1,883,951	\$853,951	\$195,000	\$835,000	\$45,500	
Dept 486 Water Rev Bond Red	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
348 Capital Improvement	\$234,700	\$232,700	\$26,350	\$232,700	\$240,500	103.4%	103.4%
Revenue Summary By Service Unit							
645 Interfund Distribution	\$234,700	\$232,700	\$116,350	\$232,700	\$240,500	103.4%	103.4%
699 General Revenues	50	25	0	25	25	100.0%	100.0%
Total Revenues	\$234,750	\$232,725	\$116,350	\$232,725	\$240,525	103.4%	103.4%
Fund Balance							
Beginning Balance	\$4,866	\$4,891	\$4,916	\$4,916	\$4,941	101.0%	100.5%
Revenues Less Expenditures	50	25	90,000	25	25	100.0%	100.0%
Ending Balance	\$4,916	\$4,916	\$94,916	\$4,941	\$4,966	101.0%	100.5%

FINANCE
2014 BUDGET NARRATIVE

2008 WASTEWATER BONDS

Finance & Budget Director

Cindy Epperson

DEFINITION

This fund provides for redemption of 2008 Wastewater Revenue Bonds from Wastewater Operating revenues. This fund also provided redemption for the 1996 Revenue bond which matured in 2008.

Revenue bond issues have reserve requirements set forth in bond covenants. This bond redemption fund has a related reserve fund (Fund 483) that has an estimated balance at the end of 2014 of \$149,163

EXPLANATORY NARRATIVE

Service Unit 232 – Wastewater Treatment

WASTEWATER BOND DETAIL

<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Original Issue</u>	<u>Redeemed in Prior Years</u>	<u>Debt Maturing 2014</u>	<u>Debt Outstanding 12/31/14</u>	<u>Interest / Coupons Maturing 2014</u>	
6/5/08 - 2008 Revenue Bond	11/1/27	\$5,440,000	\$1,110,000	\$235,000	\$4,095,000	\$180,813	
Dept 488 Wastewater Rev Bnd	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2013	2013	2013	2014	% Chng	% Chng
		Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	2012 Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
232 Wastewater Treatment	\$413,413	\$414,813	\$94,906	\$414,813	\$415,813	100.2%	100.2%
Revenue Summary By Service Unit							
645 Interfund Distribution	\$413,413	\$414,813	\$207,407	\$414,813	\$415,813	100.2%	100.2%
Fund Balance							
Beginning Balance	\$1	\$1	\$1	\$1	\$1	100.0%	100.0%
Revenues Less Expenditures	1	0	112,500	0	0	n/a	n/a
Ending Balance	\$2	\$1	\$112,501	\$1	\$1	100.0%	100.0%

FINANCE
2014 BUDGET NARRATIVE

2004 IRRIGATION BONDS

Finance & Budget Director

Cindy Epperson

DEFINITION

This fund was established in 2003 to provide for redemption of Irrigation Revenue Bonds from Irrigation Operating revenues. The Council approved major improvements to the irrigation system to be funded by \$10 million of bonds issue. Because of the long-term nature of this project, the bond issues will be separated based on estimated spend down schedules; \$5.215 million were issued in August 2004; the balance will be issued as needed. The capital rate approved for the irrigation rebuild is generating enough to pay debt service and to cash flow the ongoing capital projects. Future borrowings are anticipated to be shorter-term interfund loans.

Because of the timing of project expenses, this borrowing was postponed and is planned to take the form of an interfund loan until we can ultimately determine the bonding requirement.

Revenue bond issues typically have reserve requirements set forth in bond covenants. This bond redemption fund does not have a related reserve fund because a surety bond (insurance) was purchased when the bonds were sold. The bond redemption fund balance at the end of 2014 is \$34,811.

EXPLANATORY NARRATIVE

Service Unit 348 – Capital Improvement

IRRIGATION BOND DETAIL

<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Original Issue</u>	<u>Redeemed in Prior Years</u>	<u>Debt Maturing 2014</u>	<u>Debt Outstanding 12/31/14</u>	<u>Interest / Coupons Maturing 2014</u>	
9/1/04 - 2008 Revenue Bond	9/1/34	\$5,215,000	\$995,000	\$125,000	\$4,095,000	\$192,129	
Dept 491 2003 Irr Rev Bnd Red	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
348 Capital Improvement	\$320,554	\$321,504	\$321,504	\$321,504	\$322,129	100.2%	100.2%
Revenue Summary By Service Unit							
645 Interfund Distribution	\$320,554	\$321,504	\$160,752	\$321,504	\$321,504	100.0%	100.0%
Fund Balance							
Beginning Balance	\$35,436	\$35,436	\$35,436	\$35,436	\$35,436	100.0%	100.0%
Revenues Less Expenditures	0	0	-160,752	0	-625	n/a	n/a
Ending Balance	\$35,436	\$35,436	-\$125,316	\$35,436	\$34,811	98.2%	98.2%

2003 WASTEWATER BONDS

Finance & Budget Director

Cindy Epperson

DEFINITION

This fund provides for redemption of Wastewater Revenue Bonds from Wastewater Operating revenues. This Revenue Bond was issued in December 2003, in an amount of \$17,545,000 with a 20-year repayment term. This issue included two series: a) Series A in the amount of \$7,390,000 for settlement of odor litigation, and b) Series B in the amount of \$10,155,000 for capital projects. This fund is not projected to build a fund balance currently since the revenue is a transfer from the operating fund; cash flow is not an issue as transfers can be made when debt service is due.

On May 31st, 2012, the City issued \$9,400,000 par value in Water and Wastewater Revenue Bond to refund 2003 Water and Wastewater Revenue Bonds, Series B maturing in 2023. This transaction resulted in an economic gain of \$1,233,532 and a reduction of \$180,000 in future debt service payments.

Revenue bond issues have reserve requirements set forth in bond covenants. This bond redemption fund has a related reserve fund (Fund 494) that has an estimated balance at the end of 2014 of \$208,871, and is in compliance with the requirements.

EXPLANATORY NARRATIVE

Service Unit 232 – Wastewater Treatment

WASTEWATER SERIES BOND DETAIL

<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Original Issue</u>	<u>Redeemed in Prior Years</u>	<u>Debt Maturing 2014</u>	<u>Debt Outstanding 12/31/13</u>	<u>Interest / Coupons Maturing 2014</u>
12/22/03 Series A	11/1/14	\$7,390,000	\$7,135,000	\$255,000	\$0	\$9,244
12/22/03 Series 03B	11/1/23	9,400,000	45,000	590,000	8,765,000	312,100
Total		<u>\$16,790,000</u>	<u>\$7,180,000</u>	<u>\$845,000</u>	<u>\$8,765,000</u>	<u>\$321,344</u>

<u>Dept 493 2003 WW Rev Bnd Red</u>	<u>(1)</u>	<u>(2)</u>	<u>(3)</u>	<u>(4)</u>	<u>(5)</u>	<u>(6)</u>	<u>(7)</u>
	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>% Chng</u>	<u>% Chng</u>
Exp Summary By Service Unit	Actual	Amended Budget	Actual	Estimated	Projected	from	from
			09/30/13	Year-End	Budget	2 to 5	4 to 5
232 Wastewater Treatment	\$1,892,546	\$1,158,544	\$176,772	\$1,158,544	\$1,166,344	100.7%	100.7%
Revenue Summary By Service Unit							
645 Interfund Distribution	\$1,893,507	\$1,158,544	\$579,272	\$1,158,544	\$1,166,344	100.7%	100.7%
Fund Balance							
Beginning Balance	\$4	\$74,692	\$965	\$965	\$965	1.3%	100.0%
Revenues Less Expenditures	961	0	402,500	0	0	n/a	n/a
Ending Balance	<u>\$965</u>	<u>\$74,692</u>	<u>\$403,465</u>	<u>\$965</u>	<u>\$965</u>	1.3%	100.0%

CITYWIDE LOG OF OUTSIDE AND INTERGOVERNMENTAL AGENCIES

The chart below is a summary of all the Intergovernmental and Outside Agency requests throughout the 2014 budget. Since these agencies are funded from various sources, and thus included within the various sections of this budget, this chart was developed to assist the reader in locating budget information relating to these agencies.

Note: Budget information relating to those agencies listed under the “Intergovernmental Budget Section” in the chart below is included within this section.

Section / Description	Fund / Dept ⁽¹⁾	2012 Actual	2013 Amended Budget	2014 Preliminary Budget
City Management				
Association of Washington Cities (Council)	GF	\$61,986	\$62,189	\$63,350
Community & Economic Development				
Committee for Downtown Yakima (CDY)	CBD Cap	50,000	50,000	50,000
Yakima County Development Association (YCDA)	Econ Dev	30,000	30,000	33,000
CED Total		<u>80,000</u>	<u>80,000</u>	<u>83,000</u>
Fire				
Yakima 4th of July Committee	GF/Fire	2,500	1,000	1000
Outside & Intergovernmental Agencies				
Yakima Valley Office of Emergency Management (OEM)	GF/IG	62,812	67,118	69,317
Yakima County Interlocal Agreement – Matures 06/01/20	GF/IG	39,095	39,095	39,095
Yakima Valley Conference of Governments (YVCOG)	GF/IG	43,263	63,983	43,345
Debt Service – CERB Loan – Matures 07/01/16	GF/IG	35,601	36,601	35,602
Yakima Regional Clean Air Agency (YRCAA)	GF/IG	36,427	36,652	36,772
Yakima Co. Div. of Alcohol & Other Substance Abuse Svcs	GF/IG	23,859	18,000	19,500
District Court	GF/IG	612	1,000	300
General Fund Total		<u>241,669</u>	<u>262,449</u>	<u>243,931</u>
Grand Total		<u><u>\$386,155</u></u>	<u><u>\$405,638</u></u>	<u><u>\$391,281</u></u>

- (1) GF = General Fund
IG = Intergovernmental

FINANCE
2014 BUDGET NARRATIVE

INTERGOVERNMENTAL
GENERAL FUND

Finance & Budget Director

Cindy Epperson

DEFINITION

This division, included in General Fund, is used to pay the City's obligations to other intergovernmental agencies. It is also used to account for the outside agency requests that are supported by General Fund. (Refer to chart at the beginning of this budget section for a summary log of all outside agencies and intergovernmental agencies, citywide).

The service units in this division are:

- Service Unit 129 – Emergency Services**
- Service Unit 319 – Clean Air**
- Service Unit 411 – Health**
- Service Unit 611 – Legislation**

BUDGET SUMMARY

Dept 095 Intergovernmental	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>Actual 09/30/13</u>	<u>Estimated Year-End</u>	<u>Projected Budget</u>	<u>from 2 to 5</u>	<u>from 4 to 5</u>
129 Administration	\$62,812	\$67,118	\$67,118	\$67,118	\$69,317	103.3%	103.3%
319 Administration	36,427	36,652	36,652	36,652	36,772	100.3%	100.3%
411 Physical Health Support	23,859	18,000	16,543	18,000	19,500	108.3%	108.3%
611 Legislation	118,571	139,779	138,942	139,279	118,442	84.7%	85.0%
Total Expenditures	<u>\$241,669</u>	<u>\$261,549</u>	<u>\$259,255</u>	<u>\$261,049</u>	<u>\$244,031</u>	93.3%	93.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
<u>Expenditure Summary By Type</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>Actual 09/30/13</u>	<u>Estimated Year-End</u>	<u>Projected Budget</u>	<u>from 2 to 5</u>	<u>of Total</u>
400 Other Services/Charges	\$43,875	\$65,083	\$64,246	\$64,583	\$43,745	67.2%	17.9%
500 Intergovernmental Svcs	162,193	160,865	159,408	160,865	164,684	102.4%	67.5%
700 Debt Service	35,601	35,601	35,601	35,601	35,602	100.0%	14.6%
Total Expenditures	<u>\$241,669</u>	<u>\$261,549</u>	<u>\$259,255</u>	<u>\$261,049</u>	<u>\$244,031</u>	93.3%	100.0%

EXPLANATORY NARRATIVE

Service Unit 129 – Emergency Services

By virtue of RCW 38.52.070 and an agreement dated April 3, 1984, a joint operation is maintained under the title of “Yakima Valley Office of Emergency Management.” Funding for this activity is based upon a per capita charge for that portion of the Emergency Services budget that is not reimbursed by the Federal Government through the State agency. The population estimate used to prorate the charges among the various cities and Yakima County is based on the latest official population estimates of the State Office of Financial Management.

The 2014 Preliminary budget amount is based on an assessment of \$.7484 per capita on a population estimate of 92,620.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 129 Administration	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
510 Intergov't Prof Svcs	\$62,812	\$67,118	\$67,118	\$67,118	\$69,317	103.3%	103.3%

Service Unit 319 – Clean Air

This service unit reflects the allocation to the Yakima Clean Air Authority mandated by RCW 70.94.093. The per capita rate is held at \$.40.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 319 Administration	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
510 Intergov't Prof Svcs	\$36,427	\$36,652	\$36,652	\$36,652	\$36,772	100.3%	100.3%

Service Unit 411 – Health

This account provides for payments to the Yakima County Division of Alcoholism and Central Washington Comprehensive Mental Health. Payments to Yakima County Division of Alcoholism are based on 2% of City of Yakima receipts of Liquor Excise and Liquor Profits revenue, in accordance with state law.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 411 Physical Hlth Support	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
510 Intergov't Prof Svcs	\$23,859	\$18,000	\$16,543	\$18,000	\$19,500	108.3%	108.3%

Service Unit 611 – Legislation

This service unit represents several different entities.

- Council approved hiring a consultant to review Airport service and propose a course of action to improve boardings at the Yakima Air Terminal.
- The COG assessment is based on 40¢ per capita against the City of Yakima’s 2014 population estimate of 91,930. Additionally, there is an assessment related to the local governments share of federal transportation project funding. The additional assessment is due to the jurisdictions’ share of federal transportation project funding.
- Account 500 represents an interlocal agreement with Yakima County to allocate a portion of the County’s debt service for Public Works Trust Fund loans done for street improvements in recent annexation areas. The 2014 budget includes \$39,095 for a 15 year agreement arising from the 96th Avenue annexation in 2006 that runs through 2020.
- Account 700 & 800 represents principal and interest on a Community Economic Revitalization Board (CERB) loan. This was a twenty-year loan incurred in 1997 and is scheduled to be totally repaid in 2016.

Funding information for 2013 and 2014 are shown in the charts below.

	<u>2013</u>	<u>2014</u>	<u>Increase / (Decrease)</u>
Account 410 Professional Services (Outside Agencies)			
District Court	\$1,100	\$400	(\$700)
Airport Consultant	30,000	0	(30,000)
Account 490 Miscellaneous			
Yakima Valley Conference of Governments (COG) Assess ⁽¹⁾	63,983	43,345	(20,638)
Account 500 Intergovernmental Services			
Yakima County - Interlocal Agreement	39,095	39,095	0
Account 700 and 800 Debt Service			
Community Economic Revitalization Board (CERB) Loan	35,601	35,602	1
Total Service Unit	<u>\$169,779</u>	<u>\$118,442</u>	<u>(\$51,337)</u>

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 611 Legislation	Actual	Amended	Actual	Estimated	Projected	from	from
	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Other Services/Charges							
410 Professional Services	\$612	\$1,100	\$263	\$600	\$400	36.4%	66.7%
490 Miscellaneous	43,263	63,983	63,983	63,983	43,345	67.7%	67.7%
Total	<u>43,875</u>	<u>65,083</u>	<u>64,246</u>	<u>64,583</u>	<u>43,745</u>	67.2%	67.7%
520 Intergov't Agreements	39,095	39,095	39,095	39,095	39,095	100.0%	100.0%
780 Intergovernmental Loans	27,240	28,738	28,738	28,738	30,319	105.5%	105.5%
830 Debt Svc - Ext LTD - Int	8,362	6,863	6,863	6,863	5,283	77.0%	77.0%
Total Expenditures - SU 611	<u>\$118,572</u>	<u>\$139,779</u>	<u>\$138,942</u>	<u>\$139,279</u>	<u>\$118,442</u>	84.7%	85.0%

Community Development

<u>Department</u>	<u>Fund</u>
Urban Area Hearings Examiner	020
Environmental Planning	021
Code Administration	022
City Hall Maintenance	051
Neighborhood Development	124

COMMUNITY DEVELOPMENT

2014 Budgeted Staffing Levels

S. OSGUTHORPE

Director of Community Development

33.00 Positions

J. CARUSO

Code Administration
Manager

**CODE
ADMINISTRATION**
17.00 Positions

State and Local Building
Code Enforcement
Animal Control
Construction Plan Review
Code Compliance
Business/Regulatory
Licenses

**CITY HALL
MAINTENANCE**
2.0 Positions

A. MATTHEWS

Neighborhood
Development Manager

**NEIGHBORHOOD
DEVELOPMENT**
7.00 Positions

Community Development
Block Grant Program
Housing Rehabilitation
Elderly Housing
Community Service
Program
Infrastructure Project
Sidewalk Project
Grants
Home Program
CHDO Monitoring

VACANT

Supervising
Planner

**ENVIRONMENTAL
PLANNING**
5.00 Positions

Annexation
Zoning
Subdivision
Right-of-way Vacations
SEPA
Growth Management
Urban Area Zoning
Ordinance (UAZO)

Preparation of:
UAZO Amendments
Subdivision Ordinance
Amendments

COMMUNITY DEVELOPMENT
2014 BUDGET NARRATIVE

URBAN AREA HEARINGS EXAMINER
GENERAL FUND

Community Development Director
Supervising Planner

Steve Osguthorpe
Bruce Benson

DEFINITION

This division's responsibility is to provide a single regulatory hearing system for the Yakima Urban Area. The Hearing Examiner is responsible for conducting public hearings on zoning, subdivision and other land use issues as authorized by adopted City or County ordinances. The Hearings Examiner and the Hearings Examiner Pro Tem are retained through professional services contracts.

The service unit in this division is:

Service Unit 313 – Land Use Regulation

PERFORMANCE STATISTICS

Urban Area Hearings Examiner	2012 Actual	2013 Actual	2014 Projected
Cases	10	10	12

BUDGET SUMMARY

Dept 020 Urb Area Hrgs Exam	(1) 2012 Actual	(2) 2013 Amended Budget	(3) 2013 Actual 09/30/13	(4) 2013 Estimated Year-End	(5) 2014 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
313 Land Use Regulation	\$22,475	\$26,000	\$23,366	\$27,500	\$31,000	119.2%	112.7%

Expenditure Summary By Type	(1) 2012 Actual	(2) 2013 Amended Budget	(3) 2013 Actual 09/30/13	(4) 2013 Estimated Year-End	(5) 2014 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
400 Other Svcs & Charges	\$22,475	\$26,000	\$23,366	\$27,500	\$31,000	119.2%	100.0%

EXPLANATORY NARRATIVE

The number of hearings conducted by the Hearing Examiner is expected to increase due to new codes that include a conditional use permit process, e.g., the new Cell Tower Ordinance, and the updated Shoreline Master Program. The billing rate for professional services of the Hearing Examiner is \$140 per hour.

Service Unit – 313 Land Use Regulation

This service unit funds Hearing Examiner services.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 313 Land Use Regulation	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
410 Professional Services	\$22,475	\$25,000	\$23,366	\$27,000	\$30,000	120.0%	111.1%
490 Miscellaneous	0	1,000	0	500	1,000	100.0%	200.0%
Total Expenditures - SU 313	\$22,475	\$26,000	\$23,366	\$27,500	\$31,000	119.2%	112.7%

COMMUNITY DEVELOPMENT
2014 BUDGET NARRATIVE

ENVIRONMENTAL PLANNING
GENERAL FUND

Community Development Director
Supervising Planner

Steve Osguthorpe
Bruce Benson

DEFINITION

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

Long-range planning efforts are primarily directed towards the preparation, administration and amendments to the Yakima Urban Area Comprehensive Plan, and development of implementing regulations including the Yakima Urban Area Zoning Ordinance, State Environmental Policy Act (SEPA) ordinance, Critical Areas and FEMA ordinance, master plans, neighborhood plans, overlays, Shoreline ordinance and subdivision ordinances. This year's focus will be on developing regulations for marijuana, billboards and digital signs. Support of other City Departments to provide data for facility planning and grant information is also a responsibility of the Planning Division such as the efforts of the Water, Wastewater, Stormwater, Transportation and Parks planning. Long-range planning also involves the research, development and processing of annexation requests and drafting growth policy.

Considerable effort has been spent this past year to facilitate the development process through improved consistency in the interpretation and application of codes in order to ensure greater predictability for our customers.

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

The service units in this division are:

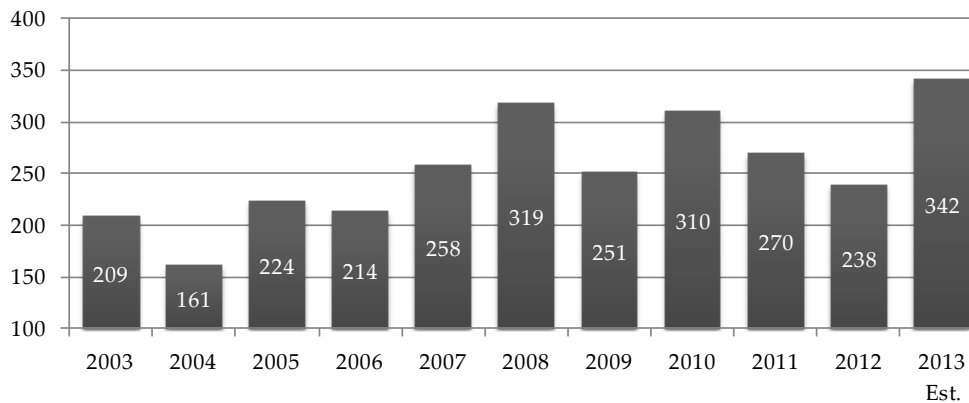
Service Unit 221 – Environmental Protection
Service Unit 310 – Comprehensive Planning
Service Unit 319 – Administration

PERFORMANCE STATISTICS

LAND USE PERMIT ACTIVITY

Land Use Applications	2011 Actual	2012 Actual	2013 through 9/30/13
Class (3)	6	8	3
Class (2)	34	16	14
Class (1)	-	1	136
Administrative Adjustments	21	27	9
Short Plat Exemptions	25	27	31
Administrative Modifications	17	11	30
Environmental Checklists (SEPA)	48	33	26
Preliminary Short Plats	14	8	10
Short Plat Amendment	1	2	1
Final Short Plats	8	7	5
Preliminary Long Plats	3	0	3
Final Long Plats	4	1	1
Binding Site Plans - Amended, Preliminary & Final	1	0	2
Planned Development	1	0	0
Rezones	10	6	0
Right-of Way Vacations	1	3	3
Shorelines	1	1	2
Critical Areas Ordinance	5	4	2
Hearing Examiner Referrals	0	1	0
Appeals	3	4	2
Variance	1	2	0
Interpretations	0	0	1
Comp Plan Amendments	8	6	0
Text Amendments	-	-	4
Alt/Non Conforming	0	1	0
Annexations	-	0	0
Transportation Concurrency	13	9	10
Parade & Special Event Permits	45	60	47
Total Permits	270	238	342

LAND USE APPLICATIONS BY YEAR



AUTHORIZED PERSONNEL

Class Code	Position Title	2012	2013	2014
		Actual	Amended Budget	Proposed Budget
1150	Director of Community Development ⁽¹⁾	0.00	1.00	1.00
1254	Planning Manager/Strategic Project Mgr ⁽¹⁾	1.00	0.00	0.00
3311	Assistant Planner ⁽²⁾	2.00	1.00	1.00
3312	Planning Technician ⁽²⁾	1.00	0.00	0.00
3320	Community Development Specialist ⁽³⁾	1.00	0.00	0.00
3321	Associate Planner ⁽⁴⁾	1.00	2.00	1.00
3322	Senior Planner ⁽⁴⁾	0.00	0.00	1.00
11201	Supervising Planner	1.00	1.00	1.00
11601	Comm./Econ Develop Office Admin ⁽²⁾	0.00	1.00	1.00
Total Personnel ⁽⁵⁾		7.00	6.00	6.00

- (1) The Community Development Director position was added to the 2013 budget due to a mid-year reorganization of departments within the City, and was appointed on November 5, 2012. This position replaced the Planning Manager position.
- (2) The Planning Technician was promoted to Community Development Office Administrator in 2013 and the Planning Technician position was eliminated.
- (3) The Community Development Specialist retired in 2013 and the position was eliminated.
- (4) One Associate Planner position was deleted, and one Senior Planner position was created due to a 2013 reorganization.
- (5) A total of 1.02 FTE's are funded by Codes (022) and City Hall Maintenance (051).

BUDGET SUMMARY

Dept 021 Environmental Planning	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2013	2013	2013	2014	% Chng	% Chng
	2012	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
310 Comprehensive Planning	\$412,711	\$417,164	\$321,729	\$417,994	\$342,951	82.2%	82.0%
319 Administration	137,611	116,952	79,721	111,628	115,530	98.8%	103.5%
Total Expenditures	\$550,322	\$534,116	\$401,450	\$529,622	\$458,481	85.8%	86.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2013	2013	2013	2014	% Chng	%
	2012	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$404,690	\$311,686	\$245,186	\$321,692	\$308,438	99.0%	67.3%
200 Personnel Benefits	123,779	107,745	74,791	97,547	109,235	101.4%	23.8%
Sub-Total Salaries & Benefits	528,469	419,431	319,977	419,239	417,673	99.6%	91.1%
300 Supplies	3,560	7,920	2,594	6,300	8,300	104.8%	1.8%
400 Other Services/Charges	17,881	105,030	77,579	102,343	31,050	29.6%	6.8%
900 Intfnd Pymt f/Svcs	411	1,735	1,300	1,740	1,458	84.0%	0.3%
Total Expenditures	\$550,321	\$534,116	\$401,450	\$529,622	\$458,481	85.8%	100.0%

EXPLANATORY NARRATIVE

Service Unit 221 – Environmental Protection

Revenues consist of environmental review and land use application fees. These revenues are typically included with Service Unit 310 – Comprehensive Planning.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
<u>SU - 221 Environ Protection</u>	<u>Actual</u>	<u>Amended</u>	<u>Actual</u>	<u>Estimated</u>	<u>Projected</u>	<u>from</u>	<u>from</u>
		<u>Budget</u>	<u>09/30/13</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
Revenues							
320 Licenses And Permits	\$8,215	\$8,000	\$4,240	\$8,000	\$8,000	100.0%	100.0%

Service Unit 310 – Comprehensive Planning

This service unit is responsible for both current planning and long range land use actions within the City of Yakima.

Account 110 Salaries and Wages – The Senior Planner position has been under-filled, and Planning has instead filled two Associate Planner positions. However, with the mandated update to the City’s Comprehensive Plan in 2017, there is a need for an individual with focused long-range planning experience, which is typically at the Senior Planner level. The proposed budget therefore includes funding for one Senior Planner position, and only one Associate Planner position. One of the Associate Planning positions was previously allocated 60% to Community Development, with the balance being allocated to Parks. For 2014, 100% of the position will be allocated to and budgeted under Community Development.

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

Account 410 Professional Services – This line item is used for outside consultants. There are two active contracts: One for development of a Model Zoning and Subdivision Code; and one for finalizing the Shoreline Master Program.

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

Revenues consist of environmental review and land use application fees. These revenues are included with Service Unit 310.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 310 Comp Planning	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$296,098	\$227,664	\$164,869	\$218,660	\$222,194	97.6%	101.6%
120 Overtime	87	0	19	25	500	n/a	n/a
130 Special Pay	1,360	0	1,559	2,300	500	n/a	21.7%
140 Retire/Term Cashout	1,779	0	23,267	23,286	1,500	n/a	6.4%
Total	299,324	227,664	189,714	244,271	224,694	98.7%	92.0%
200 Personnel Benefits	95,732	81,499	58,833	75,843	85,858	105.3%	113.2%
300 Supplies							
310 Office/Oper Supplies	2,764	5,500	2,270	3,500	5,500	100.0%	157.1%
320 Fuel Consumed	0	220	325	600	600	272.7%	100.0%
350 Small Tools & Equip	0	1,000	0	1,000	1,000	100.0%	100.0%
Total	2,764	6,720	2,595	5,100	7,100	105.7%	139.2%
400 Other Services/Charges							
410 Professional Services	415	75,114	63,125	75,114	1,500	2.0%	2.0%
420 Communications	4,961	6,866	3,523	4,866	6,500	94.7%	133.6%
430 Trans/Training	692	1,000	247	1,000	1,000	100.0%	100.0%
440 Advertising	5,442	10,000	1,571	6,000	8,000	80.0%	133.3%
480 Repairs/Maintenance	0	300	0	300	300	100.0%	100.0%
490 Miscellaneous	3,381	8,000	2,121	5,500	8,000	100.0%	145.5%
Total	14,891	101,280	70,587	92,780	25,300	25.0%	27.3%
Total Expenditures - SU 310	\$412,711	\$417,163	\$321,729	\$417,994	\$342,952	82.2%	82.0%
Revenues							
320 Licenses And Permits	\$3,525	\$4,000	\$16,674	\$16,500	\$4,000	100.0%	24.2%
330 Intergov't Revenues	11,386	58,614	52,358	58,614	0	0.0%	0.0%
340 Chrgs f/Goods & Svcs	34,862	46,000	18,530	35,500	35,500	77.2%	100.0%
Total Rev - SU's 310 & 313	\$49,773	\$108,614	\$87,562	\$110,614	\$39,500	36.4%	35.7%

Service Unit 319 – Administration

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 319 Administration	Actual	Amended	Actual	Estimated	Projected	from	from
	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$105,367	\$83,293	\$54,315	\$75,156	\$81,891	98.3%	109.0%
130 Special Pay	0	728	1,156	2,265	353	48.5%	15.6%
140 Retire/Term Cashout	0	0	0	0	1,500	n/a	n/a
Total	105,367	84,021	55,471	77,421	83,744	99.7%	108.2%
200 Personnel Benefits	28,047	26,246	15,958	21,704	23,378	89.1%	107.7%
300 Supplies							
310 Office/Oper Supplies	363	500	0	500	500	100.0%	100.0%
350 Small Tools & Equip	433	700	0	700	700	100.0%	100.0%
Total	796	1,200	0	1,200	1,200	100.0%	100.0%
400 Other Services/Charges							
420 Communications	157	0	486	648	650	n/a	n/a
430 Trans/Training	547	800	0	800	800	100.0%	100.0%
480 Repairs/Maintenance	0	200	0	200	200	100.0%	100.0%
490 Miscellaneous	2,286	2,750	6,505	7,915	4,100	149.1%	51.8%
Total	2,990	3,750	6,991	9,563	5,750	153.3%	60.1%
950 Interfund Opt Rent/Ls	411	1,735	1,300	1,740	1,458	84.0%	83.8%
Total Expenditures - SU 319	\$137,611	\$116,952	\$79,720	\$111,628	\$115,530	98.8%	103.5%

COMMUNITY DEVELOPMENT
2014 BUDGET NARRATIVE

CODE ADMINISTRATION
GENERAL FUND

Community Development Director
Code Administration Manager

Steve Osguthorpe
Joe Caruso

DEFINITION

This portion of the Code Administration Division is responsible for the enforcement of all development codes related to structural, fire, life safety and health requirements. In addition, this division enforces land use regulations; operates the City’s customer service Permit Center; answers water and sewer utility location and/or connection fee inquiries, issues general and regulatory licenses, oversees the City’s Animal Control program, administers the City’s nuisance ordinances; and operates the City’s Code Compliance hotline.

The service units in this division are:

Service Unit 103 – Criminal Justice Sales Tax (Animal Control Officer)

Service Unit 141 – Structures Safety

Service Unit 145 – Dangerous Building Repair and Demolition

Service Unit 149 – Code Administration

Service Unit 223 – Animal Control

Service Unit 626 – Permits/Licenses

PERFORMANCE STATISTICS

	2011 Actual	2012 Actual	2013 Actual 9/30/2013
Service Unit 145 – Dangerous Building Repair and Demolition			
Abatement Charges/Appeals	67	58	42
Service Unit 149 – Code Administration			
Building Permits	1,130	1,120	813
Fire Permits	88	127	100
Mechanical Permits	459	502	404
Plumbing Permits	375	383	275
Sign Permits	82	107	63
Plan Review Fees	482	447	344
Water / Sewer Application Processing Fee	161	131	98
Examinations	22	17	21
Right-of-Way Use Permits	<u>15</u>	<u>16</u>	<u>6</u>
Total	2,814	2,850	2,124

	2011 Actual	2012 Actual	2013 Actual 9/30/2013
Service Unit 223 – Animal Control			
Dog Licenses Issued	1,257	1,176	1,136
Business Licenses	5,467	6,159	6,769
Regulatory Licenses	434	545	614
Amusement Devices	11	12	9
Penalties on Business Licenses	<u>562</u>	<u>653</u>	<u>564</u>
Total	7,731	8,545	9,092

AUTHORIZED PERSONNEL

Class Code	Position Title	2012 Actual	2013 Amended Budget	2014 Proposed Budget
1252	Code Administration Manager	1.00	1.00	1.00
4310	Plans Examiner I (Residential) ⁽¹⁾	1.00	0.00	0.00
4315	Plans Examiner II (Commercial)	2.00	2.00	2.00
4419	Code Compliance Officer ⁽²⁾	3.00	3.00	5.00
4421	Code Inspector	3.00	3.00	3.00
4430	Permit Project Coordinator ⁽³⁾	0.00	1.00	1.00
4441	Permit Technician	3.00	3.00	3.00
6510	Animal Control Officer	1.00	1.00	1.00
11251	Supervising Code Inspector	1.00	1.00	1.00
11602	Code Inspection Office Supervisor	1.00	1.00	1.00
Total Personnel ⁽⁶⁾		16.00	16.00	18.00

(1) The Plans Examiner I position was eliminated in August 2012.

(2) Two Code Compliance Officers were added in a 2014 Strategic Initiative.

(3) The Permit Project Coordinator position was added in the 2013 budget.

(4) Code Administration funds .78 FTE's in Environmental Planning (021) and has 4.25 FTE's funded by Economic Development (123), Wastewater (473), Water (474), and/or Irrigation (475).

BUDGET SUMMARY

Dept 022 Code Administration	(1) 2012 Actual	(2) 2013 Amended Budget	(3) 2013 Actual 09/30/13	(4) 2013 Estimated Year-End	(5) 2014 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Exp Summary By Service Unit							
103 Crim Justice Sls Tx .3% Inc	\$77,536	\$81,671	\$60,937	\$82,321	\$80,657	98.8%	98.0%
145 Dang Bldg Repair & Demo	27,951	30,000	24,624	30,000	30,000	100.0%	100.0%
149 Administration	792,748	914,982	648,239	910,582	1,011,135	110.5%	111.0%
223 Animal Control	126,445	180,015	122,937	180,015	233,796	129.9%	129.9%
626 Licensing	140,311	182,378	131,691	184,244	181,783	99.7%	98.7%
Total Expenditures	\$1,164,991	\$1,389,046	\$988,428	\$1,387,162	\$1,537,371	110.7%	110.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$680,295	\$765,814	\$564,500	\$769,176	\$848,486	110.8%	55.2%
200 Personnel Benefits	243,777	302,156	208,846	302,156	321,795	106.5%	20.9%
Sub-Total Salaries & Benefits	924,072	1,067,970	773,346	1,071,332	1,170,281	109.6%	76.1%
300 Supplies	31,784	37,231	20,759	31,361	31,361	84.2%	2.0%
400 Other Services/Charges	194,039	268,250	182,225	268,875	321,782	120.0%	20.9%
900 Intfnd Pymt f/Svcs	15,096	15,595	12,097	15,595	13,947	89.4%	0.9%
Total Expenditures	<u>\$1,164,991</u>	<u>\$1,389,046</u>	<u>\$988,427</u>	<u>\$1,387,163</u>	<u>\$1,537,371</u>	110.7%	100.0%

EXPLANATORY NARRATIVE

Service Unit 103 – Criminal Justice Sales Tax 0.3%

This service unit is used solely for the salary of an Animal Control Officer hired in August 2006, which is funded by the .3% Criminal Justice Sales Tax account.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 103 Crim Just Sls Tx .3% Inc	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$46,931	\$47,278	\$35,025	\$47,278	\$47,625	100.7%	100.7%
120 Overtime	25	500	0	250	500	100.0%	200.0%
130 Special Pay	0	0	600	600	0	n/a	0.0%
Total	46,956	47,778	35,625	48,128	48,125	100.7%	100.0%
200 Personnel Benefits							
200 Personnel Benefits	21,688	24,193	17,833	24,193	22,066	91.2%	91.2%
280 Clothing & Misc	150	150	54	150	150	100.0%	100.0%
Total	21,838	24,343	17,887	24,343	22,216	91.3%	91.3%
300 Supplies							
310 Office/Oper Supplies	540	500	228	500	500	100.0%	100.0%
320 Fuel Consumed	3,346	3,500	2,867	3,500	3,500	100.0%	100.0%
Total	3,886	4,000	3,095	4,000	4,000	100.0%	100.0%
400 Other Services/Charges							
420 Communications	1,843	2,133	1,591	2,433	2,787	130.7%	114.5%
480 Repairs/Maintenance	0	300	0	300	300	100.0%	100.0%
Total	1,843	2,433	1,591	2,733	3,087	126.9%	113.0%
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Ls	1,516	1,516	1,138	1,516	1,516	100.0%	100.0%
960 Interfund Ins Svcs	1,497	1,601	1,601	1,601	1,714	107.1%	107.1%
Total	3,013	3,117	2,739	3,117	3,230	103.6%	103.6%
Total Expenditures - SU 103	<u>\$77,536</u>	<u>\$81,671</u>	<u>\$60,937</u>	<u>\$82,321</u>	<u>\$80,658</u>	98.8%	98.0%

Service Unit 141 – Structures Safety

REVENUE SOURCES – SU 141

Code Administration Revenue	2012	2013	2014
	Actual	Amended Budget	Proposed Budget
Building Permits	\$628,276	\$530,000	\$530,000
Fire Permits	24,108	24,000	24,000
Mechanical Permits	52,759	45,000	45,000
Plumbing Permits	79,248	65,000	65,000
Sign Permits	14,355	8,000	8,000
Plan Review Fees	361,587	300,000	300,000
Total	\$1,160,333	\$972,000	\$972,000

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 141 Structures Safety	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
320 Licenses and Permits	\$799,134	\$651,000	\$485,765	\$672,000	\$672,000	103.2%	100.0%
340 Chrgs f/Goods & Svcs	361,587	300,000	205,505	300,000	300,000	100.0%	100.0%
Total	\$1,160,721	\$951,000	\$691,270	\$972,000	\$972,000	102.2%	100.0%

Service Unit 145 – Dangerous Building Repair and Demolition

Continuing to follow the City Council's focus on improving neighborhood conditions and quality of life, the concentrated effort in neighborhood code enforcement has continued to be very effective. Throughout the year, the Community Review Board (CRB) has reviewed cases at least once a month, and more commonly twice a month. Since the CRB's inception in 1999, the CRB has assessed Administrative fees for cases, some of which have been repeat offenses.

The proposed expenditures for this Service Unit are due to anticipated future expenditures related to the abatement of dangerous buildings and conditions. The abatement expenses include items such as: title reports, contractor cleanup costs and County Auditor filing fees. Staff makes every effort to have the insurance company, other agencies or the property owner voluntarily abate the property in order to eliminate the City from covering the cost up front and placing a lien on the property.

The abatement cost collection has been received on an irregular basis due to the property owners' lack of willingness or inability to pay. There are three potential methods by which the city collects the abatement and administration fees for nuisance or dangerous conditions on private property, which include: a payment plan with the property owner, a lien on the property, and / or place the cleanup costs on the property's tax rolls as a tax lien. If the property owner does not voluntarily pay the funds due and owing for administrative and clean up fees, then the City will be reimbursed when the property is sold, or the property taxes are paid.

The Code Administration Division continues to be proactive to address the City Council's focus on improving neighborhood conditions and quality of life. This allows Code Compliance Officers to

focus on selected areas to actively review properties for nuisance or land use violations. In addition, the Code Compliance Officers will continue to address the citizen complaints received on the Code Compliance Hotline, by email, or from the fillable form on the Code Compliance webpage. Also, in 2014 two more Code Compliance Officers will be added to Code Administration to sweep city corridors and assist in addressing nuisance violations.

Revenues consist of reimbursement of abatement costs, associated expenses and administrative fees. These revenues are included with Service Unit 149 – Code Administration in the Priorities of Government chart.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 145 Dang Bldg Rep & Demo	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
490 Miscellaneous	\$27,951	\$30,000	\$24,624	\$30,000	\$30,000	100.0%	100.0%
Revenues							
310 Taxes	\$24,707	\$15,000	\$23,293	\$29,000	\$25,000	166.7%	86.2%
340 Chrgs f/Goods & Svcs	10,553	10,000	4,118	10,000	10,000	100.0%	100.0%
Total Revenues - SU 145	\$35,260	\$25,000	\$27,411	\$39,000	\$35,000	140.0%	89.7%

Service Unit 149 – Code Administration

Through the end of September 2013, 813 Building Permits were issued with a construction valuation of \$73,054,345, compared to the same time period in 2012 when 902 building permits were issued with a construction valuation of \$61,797,594.

The 149 Service Unit includes the expenditure accounts for several staff subgroups within the division, which include Code Inspectors, Plans Examiners, Code Compliance Officers, supervisors, and a portion of management expenditures. In 2014, a new Permit Project Coordinator will coordinate all construction projects with other divisions, which will help expedite the permit issuing process. Also, as mentioned previously, two additional code compliance officers will be included in the 2014 budget.

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 149 Administration	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$518,367	\$585,563	\$424,071	\$579,063	\$662,806	113.2%	114.5%
120 Overtime	1,764	0	68	75	0	n/a	0.0%
130 Special Pay	3	327	6,527	6,610	158	48.3%	2.4%
140 Retire/Term Cashout	9,618	0	1,287	1,287	3,000	n/a	233.1%
Total	529,752	585,890	431,953	587,035	665,964	113.7%	113.4%
200 Personnel Benefits	185,526	228,782	156,191	228,782	253,694	110.9%	110.9%
300 Supplies							
310 Office/Oper Supplies	13,294	9,361	7,231	9,361	9,361	100.0%	100.0%
320 Fuel Consumed	10,277	17,870	8,086	12,000	12,000	67.2%	100.0%
340 Items Pchsd f/Resale	50	500	38	500	500	100.0%	100.0%
350 Small Tools & Equip	4,245	5,500	2,309	5,500	5,500	100.0%	100.0%
Total	27,866	33,231	17,664	27,361	27,361	82.3%	100.0%
400 Other Services/Charges							
410 Professional Services	0	3,000	5,881	8,000	6,000	200.0%	75.0%
420 Communications	26,291	32,602	17,582	29,856	24,599	75.5%	82.4%
430 Trans/Training	30	1,000	177	1,000	7,000	700.0%	700.0%
480 Repairs/Maintenance	3,425	4,300	2,732	4,300	4,300	100.0%	100.0%
490 Miscellaneous	7,775	13,700	6,701	11,771	11,500	83.9%	97.7%
Total	37,521	54,602	33,073	54,927	53,399	97.8%	97.2%
950 Interfund Opt Rent/Ls	12,083	12,478	9,358	12,478	10,717	85.9%	85.9%
Total Expenditures - SU 149	\$792,748	\$914,983	\$648,239	\$910,583	\$1,011,135	110.5%	111.0%
Revenues							
340 Chrgs f/Goods & Svcs	\$56,709	\$38,630	\$30,136	\$58,380	\$58,380	151.1%	100.0%

Service Unit 223 – Animal Control

See Service Unit 103 regarding Animal Control salaries and wages.

Account 310 Office and Operating Supplies – This account is used for supplies and equipment required for Animal Control Officers, such as cameras, professional organization membership, office supplies and animal kennels. This account line is also used for the animal licenses renewal processing.

Account 410 Professional Services – The professional services budget is devoted entirely to the contract with the Humane Society of Central Washington for the care, housing, euthanasia and disposal of City impounds.

REVENUE SOURCES – SU 223

	2012	2013	2014
Animal Control Revenue	Actual	Amended Budget	Proposed Budget
Dog Licenses Issued	\$21,182	\$24,000	\$24,000
Dog Impound Fines	2,250	2,000	2,000
Total	\$23,432	\$26,000	\$26,000

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 223 Animal Control	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
300 Supplies							
310 Office/Oper Supplies	\$33	\$0	\$0	\$0	\$0	n/a	n/a
400 Other Services/Charges							
410 Professional Services	126,412	180,015	122,890	180,015	233,796	129.9%	129.9%
420 Communications	0	0	47	0	0	n/a	n/a
Total	126,412	180,015	122,937	180,015	233,796	129.9%	129.9%
Total Expenditures - SU 223	\$126,445	\$180,015	\$122,937	\$180,015	\$233,796	129.9%	129.9%
Revenues							
320 Licenses And Permits	\$21,182	\$24,000	\$22,185	\$24,000	\$24,000	100.0%	100.0%
340 Chrgs f/Goods & Svcs	2,250	2,000	1,588	2,000	2,000	100.0%	100.0%
350 Fines & Forfeits	0	0	232	0	0	n/a	n/a
Total Revenues - SU 223	\$23,432	\$26,000	\$24,005	\$26,000	\$26,000	100.0%	100.0%

Service Unit 626 – Permits and Licensing

This service unit is charged with administration of Title 5 of the Yakima Municipal Code, which includes the licenses in the following chart.

MULTIPLE CODE PERMITTING AND LICENSE ACTIVITY

Amusement Devices	Business Licenses
Panorama Devices	Beautification Permits
Sidewalk Cafes	Pawnbrokers
Billiard and Pool Tables	Peddlers
Dance Halls and Cabarets	Secondhand Dealers
Dance Studios	Solicitation of Funds for Religious Purposes
Junk Dealers	Taxicabs and Vehicles for Hire
Liquor-Live Entertainment License	Tattooing
Right-of-Way Use Permits	Utility Locate and Connection Fee Collection
Adult Entertainment	Temporary Use Permits
Street Break Permits	Sign Company Licenses
Public Dance Permits	Heating Journeyman & Side Sewer Install License
Banner Permits	Closing Out Sales
Sightseeing Vehicles	Noise Permits
Special Event Permits	

Service Unit 626 includes the expenditure accounts for the Permit Technicians and Permit Technician supervision within the division. Additionally, this service unit issues Heating Journeyman, Side Sewer Installer, and other specialty licenses as required in the Yakima Municipal Code, and acts as the information center for the Codes Division. The Service Unit also provides administrative support for the Code Inspectors, Animal Control Officers, Code Compliance Officers, the Community Review Board and Board of Appeals, as well as acting as the City's Complaint Center.

The Codes Division also administers the City of Yakima Business Licenses but it is a General Fund revenue not intended to support their operations, and therefore not included in this narrative.

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

REVENUE SOURCES – SU 626

	2012 Actual	2013 Amended Budget	2014 Proposed Budget
Regulatory Licenses	\$23,850	\$23,000	\$24,000
Amusement Devices	2,711	6,000	3,200
Penalties on Business Licenses	6,525	4,500	6,000
Total	\$33,086	\$33,500	\$33,200

	(1) 2012 Actual	(2) 2013 Amended Budget	(3) 2013 Actual 09/30/13	(4) 2013 Estimated Year-End	(5) 2014 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 626 Licensing							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$103,564	\$131,894	\$94,995	\$131,894	\$134,275	101.8%	101.8%
120 Overtime	22	0	0	0	0	n/a	n/a
130 Special Pay	0	253	1,901	2,093	122	48.2%	5.8%
140 Retire/Term Cashout	0	0	26	26	0	n/a	0.0%
Total	103,586	132,147	96,922	134,013	134,397	101.7%	100.3%
200 Personnel Benefits	36,414	49,031	34,768	49,031	45,885	93.6%	93.6%
400 Other Services/Charges							
430 Trans/Training	0	200	0	200	500	250.0%	250.0%
490 Miscellaneous	312	1,000	0	1,000	1,000	100.0%	100.0%
Total	312	1,200	0	1,200	1,500	125.0%	125.0%
Total Expenditures - SU 626	\$140,312	\$182,378	\$131,690	\$184,244	\$181,782	99.7%	98.7%
Revenues							
320 Licenses And Permits	\$33,038	\$27,700	\$27,342	\$33,500	\$33,200	119.9%	99.1%
340 Chrgs f/Goods & Svcs	233	500	116	200	200	40.0%	100.0%
Total Revenues - SU 626	\$33,271	\$28,200	\$27,458	\$33,700	\$33,400	118.4%	99.1%

COMMUNITY DEVELOPMENT
2014 BUDGET NARRATIVE

CITY HALL MAINTENANCE
GENERAL FUND

Community Development Director
Code Administration Manager

Steve Osguthorpe
Joe Caruso

DEFINITION

The function of this service unit is to provide essential building rehabilitation, maintenance, and custodial services for City Hall, YPAL (Yakima Police Athletic League), Y-PAC (Yakima Public Affairs Channel), MiCare Clinic and the Southeast Community Center.

Primary services provided by this division include:

- Provide a clean, orderly and safe environment for the public and staff.
- Maintain appropriate service and repair records.
- Research, purchase and inventory equipment parts, chemicals and supplies.
- Perform construction, alteration, preparation, painting and repair to structures
- Construction of cabinets, tables, shelves and other types of furniture.
- Repairs to heating, ventilation systems, air conditioning/refrigeration systems and equipment.
- Troubleshooting, repair and maintenance of electrical distribution systems.
- Supply repair and maintenance of lockable hardware such as doors, automatic electric doors, windows, and card key systems to ensure safety of facilities; maintain records on keys made and issued and lock replacements.
- Supervision and maintenance of City Hall security video system.
- Maintenance and repair of plumbing and heating fixtures and components, piping of various size and type.
- Inspection, repair, or replacement of pumps, valves and boiler systems.
- Assist in the specifications for repairs and new construction.

Completed Projects - 2013

- The City contracted with Traho Architects for design assistance and to develop a scope of work to update the City Hall lobby, Council Chambers, stairwells and exterior awnings.
- The vinyl flooring in both restrooms and one damaged toilet was replaced at Y-PAC.
- Added WWTP to the City security system. Two intercom units were added to operate the West vehicle gate in two separate office locations.
- Developed a partnership agreement with OIC to completely update/remodel 5 restrooms for the Southeast Community Center (SECC) to current code standards.
- Assisted with MiCare Clinic building modifications; installed new alarm and smoke detector system, completed work orders as needed, delivered and installed freight as required. Provided daily janitorial service and support.
- Constructed YPD evidence storage on the 3rd floor of City Hall; power circuits for lights and outlets, a security card reader door lock and smoke alarms. Roof access windows were

secured with steel mesh grills. The complete area was prepared, cleaned and painted. Steel shelves were assembled for maximum space usage.

- Updates to the City Hall parking lot were completed this year; including new signage, parking stops and restriping.

2014 Initiatives:

- Implement the design and scope of work developed by Traho Architects and Staff in 2013 for the City Hall update. The Scope of Work will be limited to City Hall lobby, Council Chambers, stairwells and exterior awnings due to budget constraints and much of this “face-lift” will be performed by City staff.
- Expand area covered by the emergency generator in City Hall building.
- Address, define, oversee and perform remodel work at the Y-Pal center within the allocated budget.

The service unit in this division is:

Service Unit 633 – Facility Maintenance

AUTHORIZED PERSONNEL

Class Code	Position Title	2012 Actual	2013 Amended Budget	2014 Proposed Budget
8541	Building Maintenance Specialist	1.00	1.00	1.00
13601	Building Superintendent ⁽¹⁾	1.00	1.00	1.00
Total Personnel⁽²⁾		2.00	2.00	2.00

(1) The Building Superintendent’s salary is funded 50% by Police and 50% by City Hall Maintenance funds.

(2) City Hall Maintenance funds .24 FTE’s in Environmental Planning (021).

BUDGET SUMMARY

Dept 051 City Hall Maintenance	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012 Actual	2013 Amended Budget	2013 Actual 09/30/13	2013 Estimated Year-End	2014 Projected Budget	% Chng from 2 to 5	% Chng from 4 to 5
Exp Summary By Service Unit							
633 Facility Maintenance	\$320,121	\$372,923	\$290,090	\$361,918	\$407,885	109.4%	112.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$73,134	\$98,288	\$72,641	\$99,468	\$117,730	119.8%	28.9%
200 Personnel Benefits	25,792	28,781	22,755	28,781	31,876	110.8%	7.8%
Sub-Total Salaries & Benefits	98,926	127,069	95,396	128,249	149,606	117.7%	36.7%
300 Supplies	18,123	18,293	10,519	18,293	18,280	99.9%	4.5%
400 Other Services/Charges	102,616	119,390	76,228	107,205	123,326	103.3%	30.2%
900 Intfnd Pymt f/Svcs	100,456	108,172	107,947	108,172	116,672	107.9%	28.6%
Total Expenditures	\$320,121	\$372,924	\$290,090	\$361,919	\$407,884	109.4%	100.0%

EXPLANATORY NARRATIVES

Service Unit 633 – Facility Maintenance

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

Account 110 Salaries and Wages – A portion of the Building Superintendent’s and Building Maintenance Specialist’s salaries (50% of each) are allocated to the Police Department.

Account 120 Overtime – This account covers after hour’s emergencies and snow and ice removal.

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

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

Account 470 Public Utility Services – The following chart indicates the actual 2012 utility charges, as well as the 2013 and 2014 budgets. The utility charges can change from year to year as a result of weather and rate changes.

UTILITY CHARGES

Utility Accounts	2012	2013	2014
	Actual	Amended Budget	Proposed Budget
Pacific Power	\$69,183	\$66,673	\$70,000
Natural Gas	9,471	19,616	15,000
Water, Wastewater, Refuse & Stormwater	6,087	15,467	9,812
Total Utility Charges	\$84,741	\$101,756	\$94,812

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 633 Facility Maintenance	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$71,396	\$95,289	\$69,619	\$95,289	\$114,824	120.5%	120.5%
120 Overtime	1,444	2,500	1,570	2,500	2,500	100.0%	100.0%
130 Special Pay	294	498	1,452	1,678	406	81.5%	24.2%
Total	73,134	98,287	72,641	99,467	117,730	119.8%	118.4%
200 Personnel Benefits	25,792	28,781	22,755	28,781	31,876	110.8%	110.8%
300 Supplies							
310 Office/Oper Supplies	16,123	15,880	9,322	15,880	15,880	100.0%	100.0%
320 Fuel Consumed	292	413	362	413	400	96.9%	96.9%
350 Small Tools & Equip	1,708	2,000	835	2,000	2,000	100.0%	100.0%
Total	18,123	18,293	10,519	18,293	18,280	99.9%	99.9%
400 Other Services/Charges							
410 Professional Services	759	1,000	0	1,000	1,000	100.0%	100.0%
420 Communications	2,535	3,168	1,928	3,168	2,049	64.7%	64.7%
430 Trans/Training	0	465	0	465	465	100.0%	100.0%
470 Public Utility Services	84,742	101,757	63,838	89,571	94,812	93.2%	105.9%
480 Repairs/Maintenance	13,591	12,000	10,284	12,000	24,000	200.0%	200.0%
490 Miscellaneous	990	1,000	178	1,000	1,000	100.0%	100.0%
Total	102,617	119,390	76,228	107,204	123,326	103.3%	115.0%
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Ls	199	897	672	897	1,888	210.5%	210.5%
960 Interfund Ins Svcs	100,257	107,275	107,275	107,275	114,784	107.0%	107.0%
Total	100,456	108,172	107,947	108,172	116,672	107.9%	107.9%
Total Expenditures - SU 633	\$320,122	\$372,923	\$290,090	\$361,917	\$407,884	109.4%	112.7%

NEIGHBORHOOD DEVELOPMENT

Community Development Director
ONDS Manager

Steve Osguthorpe
Archie Matthews

DEFINITION

The City of Yakima Office of Neighborhood Development Services (ONDS) is charged by the City Council with administering the City's activities funded by the Community Development Block Grant (CDBG) and HOME Investment Partnerships (HOME) programs. These federal programs, funded through the U.S. Department of Housing and Urban Development (HUD), are intended to assist low and moderate income neighborhoods and individuals (LMI) in the areas of Housing, Living Environment, and Economic Opportunities.

The two programs have a combined strategic planning process and document known as the Consolidated Plan, which must be done every five years. Within the Consolidated Plan, and added each year, is an Annual Action Plan. The Action Plan contains the specific activities that will be undertaken in the coming year using CDBG and HOME funds. The format and content of the Annual Action Plan and five-year Consolidated Plan are largely dictated by U.S. Department of Housing and Urban Development (HUD) regulations.

It is the mission of the City of Yakima Office of Neighborhood Development Services to assist in providing safe, affordable housing, a suitable living environment, and expanding economic opportunities principally to the low and moderate income (LMI) neighborhoods and residents of the City.

2014 Programs

Funding for the City's successful Paint-Out-Graffiti Program has been provided by the Public Services allocation of CDBG since 2007 and this formula will continue in 2014. This category is subject to a 15% cap on expenditures, which will limit outside funding requests. Other commitments within the Public Services allocation include the ONDS contract with OIC for management of the Southeast Community Center, Fair Housing Counseling, and Senior/Disabled Energy Assistance Program. ONDS and OIC successfully applied for and were awarded a designation by HUD certifying OIC as a qualified Community Based Development Organization (CBDO), which now enables the OIC Southeast Community Center to be paid for with CDBG, but outside the 15% cap of Public Service.

In 2008 HUD also required changes in how the City bills some staff time and other expenditures to administer program delivery, and this is reflected in the 2014 budget. Some items previously charged as programmatic expenses must now be charged as administrative costs. Since the entitlement programs have a maximum that can be charged to this category, it has been necessary at times to pay some of these costs from non-federal sources.

In addition to grant funded programs, HUD regulations require that cities participating in the Section 108 Loan Program include notice of their participation in the Action Plan. This is because of

the provision that CDBG funds provide the final security for repayment of any defaulted Section 108 loan when the city is unable to recover payment from security collateral and personal financial guarantees. Information about the city's Section 108 loan is also included in the City's budget in the Economic Development Fund (Fund 123).

This City budget is the One Year Action Plan for fiscal year 2014, which is the last year of the five-year Consolidated Plan. The Annual Action Plan will be submitted to City Council for approval, and then sent to the Regional HUD office for acceptance. CDBG entitlement funds are awarded after the first of next year. Because the entitlement awards are estimated in this budget, the Community Development Block Grant and HOME revenues, along with corresponding expenditures, may be adjusted when the awards are received.

The service units in this division are:

- Service Unit 330 – Housing Development**
- Service Unit 331 – Community Development Block Grant (CDBG) Program**
- Service Unit 332 – Home Ownership HOPE 3**
- Service Unit 333 – CDBG Fair Housing Counseling**
- Service Unit 334 – CDBG Paint-Out-Graffiti Program**
- Service Unit 337 – HOME Program**
- Service Unit 339 – CDBG Administration**
- Service Unit 340 – Non-Federal Program**
- Service Unit 699 – General Revenues**

PERFORMANCE STATISTICS

	2012 Actual	2013 Amended Budget	2014 Proposed Budget
Neighborhood Development Programs			
Waiting List (families applying for assistance to rehabilitate their property or purchase their first home.)	123	114	109
Community Service Programs (Youth Programs) – Contracts	1	1	1
Neighborhood Cleanup/Improvement – Sites	1788	1832	1600
Paint Program – Homes ⁽¹⁾	21	26	25
Economic Development – Jobs Created	0	5	5
Public Facilities – Facilities	0	0	0
Infrastructure (Side Sewers, Water lines, etc) – Households Assisted	3,533	2,154	2,500
Paint-Out-Graffiti – Hours	5,475	10,912	10,000
Paint-Out-Graffiti – Locations	85	90	106
Elderly / Disabled Rehab Program – Homes	21	26	25
Lead Based Paint Clearance – Properties	123	114	109
Volunteer Hours for all Programs – Hours ⁽¹⁾	10,045	9,500	9,500

	2012 Actual	2013 Amended Budget	2014 Proposed Budget
CDBG Fair Housing Counseling			
Landlord/Tenant Referrals and Housing Information (Calls/walk-ins)	7,672	7,500	2,500
HOME Program			
First Time Home Ownership Subsidy – Families	2	5	5
Special Needs Housing, in Partnership with CHDO – Units	2	5	2
New Construction, in Partnership with CHDO – Homes	2	5	2

- (1) Partnerships with Nonprofit Organizations – Throughout the year, ONDS staff works in conjunction with a host of volunteers, including Habitat for Humanity Youth Program, OIC’s Americorp, People for People, Work Source, local high school students, local church groups, youth and adult service organizations, court mandated community service persons as well as private citizens to paint out graffiti, assist with the senior Paint Program and help with neighborhood yards and alley cleanup. The man-hours related to these activities are included in the statistics listed above.

AUTHORIZED PERSONNEL

Class Code	Position Title	2012 Actual	2013 Amended Budget	2014 Proposed Budget
1253	Neighborhood Development Svc Manager	1.00	1.00	1.00
5121	Housing Rehabilitation Assistant ⁽¹⁾	1.00	1.00	2.00
5123	Neighborhood Development Rehab Spec ⁽²⁾	1.00	0.00	0.00
5130	Home Remodeling Technician	1.00	1.00	1.00
5151	Housing Loan Specialist	0.75	1.00	1.00
5156	Grant Financial Specialist	1.00	1.00	1.00
7123	Department Assistant III	1.00	1.00	1.00
11401	Senior Program Supervisor	1.00	1.00	1.00
Total Personnel		7.75	7.00	8.00

- (1) Mid-year 2013 a Housing Rehabilitation Assistant (Graffiti Specialist) position was created. This person occupying this position is filling in as the Housing Rehabilitation Assistant and will continue to do so into 2014. This position is currently funded out of the General fund and not ONDS grant funds
- (2) In 2013, the Neighborhood Development Rehab Specialist was deleted due to budget constraints.

BUDGET SUMMARY

Dept 124 Comm Development	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
331 CDBG Programs	\$1,000,171	\$1,583,243	\$816,482	\$1,461,582	\$709,013	44.8%	48.5%
332 Homeownership-Hope 3	35,089	34,700	29,480	30,480	30,480	87.8%	100.0%
333 Housing Counseling	39,247	51,540	34,988	46,584	51,822	100.5%	111.2%
334 Graffiti Abatement	34,967	52,187	31,323	75,348	46,664	89.4%	61.9%
337 Home Program	925,080	642,573	417,160	597,289	726,486	113.1%	121.6%
339 Administration	211,289	186,981	131,899	201,776	199,974	106.9%	99.1%
340 Non-Federal Programs	12,902	13,500	768	2,475	2,500	18.5%	101.0%
Total Expenditures	<u>\$2,258,745</u>	<u>\$2,564,724</u>	<u>\$1,462,100</u>	<u>\$2,415,534</u>	<u>\$1,766,939</u>	68.9%	73.1%

Revenue Summary By Service Unit

330 Housing Development	\$1,084,771	\$1,785,595	\$463,252	\$1,432,243	\$926,099	51.9%	64.7%
337 Home Program	982,205	640,246	775,055	907,128	729,164	113.9%	80.4%
340 Non-Federal Programs	5,627	4,500	2,768	2,475	2,500	55.6%	101.0%
699 General Revenues	109,517	108,400	66,124	106,400	106,400	98.2%	100.0%
Total Revenues	<u>\$2,182,120</u>	<u>\$2,538,741</u>	<u>\$1,307,199</u>	<u>\$2,448,246</u>	<u>\$1,764,163</u>	69.5%	72.1%

Fund Balance

Beginning Balance	\$269,747	\$643,198	\$193,121	\$193,121	\$225,833	35.1%	116.9%
Revenues Less Expenditures	-76,625	-25,983	-154,900	32,712	-2,775	10.7%	-8.5%
Ending Balance	<u>\$193,122</u>	<u>\$617,215</u>	<u>\$38,221</u>	<u>\$225,833</u>	<u>\$223,058</u>	36.1%	98.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$368,570	\$363,757	\$268,516	\$361,305	\$371,311	102.1%	21.0%
200 Personnel Benefits	138,853	154,057	113,502	159,402	144,003	93.5%	8.1%
Sub-Total Salaries & Benefits	507,423	517,814	382,018	520,707	515,314	99.5%	29.2%
300 Supplies	24,878	27,600	17,205	68,167	36,893	133.7%	2.1%
400 Other Services/Charges	1,696,443	2,002,096	1,046,967	1,809,447	1,200,151	59.9%	67.9%
900 Intfnd Pymt f/Svcs	30,000	17,214	15,909	17,214	14,580	84.7%	0.8%
Total Expenditures	<u>\$2,258,744</u>	<u>\$2,564,724</u>	<u>\$1,462,099</u>	<u>\$2,415,535</u>	<u>\$1,766,938</u>	68.9%	100.0%

EXPLANATORY NARRATIVE

Each year the CDBG and HOME Programs are anticipated to meet certain project goals using the existing staff. Each staff position has time allocated to the various approved programs; the allocation is reviewed and adjusted semiannually, as needed.

Following recommendations through HUD's technical assistance, salary and benefits, as reported on each employee's monthly Personnel Activity Report, demonstrate actual time spent delivering ONDS' programs. Activities have two components when reporting in the Integrated Disbursement Information System (IDIS): the program cost and the program delivery cost.

SALARY DISTRIBUTION – NEIGHBORHOOD DEVELOPMENT FUND: 100 AND 200 OBJECTS

Service Unit	2012	2013	2014
	Actual	Year-End Estimate	Proposed Budget
331 CDBG Program Delivery Costs	\$229,507	\$214,678	\$206,442
332 Homeownership – HOPE 3 Delivery Costs	11,068	0	0
333 Fair Housing Counseling Delivery Costs	36,270	43,083	47,621
334 Paint-Out-Graffiti Program Delivery Costs	27,381	28,849	29,164
337 HOME Program Delivery Costs	75,836	106,690	102,023
339 CDBG Administration Costs	127,360	127,406	130,064
Total	\$507,422	\$520,706	\$515,314

In 2012 and for the most part of 2013 the Housing Loan Specialist was under filled with a Department Assistance II position. In November of 2013 this position was opened, filled, and dollars were allocated for the remainder of 2013 and budgeted for 2014.

2014 CDBG ESTIMATED EXPENDITURES
(Does Not Include Any Carry Forward Dollars)
Public Input Recommendations

HUD Programs (CDBG)	2014	2014	2014	2014
	Program Expenses	Program Delivery Expenses	Admin	Total Estimated Expenses
CDBG Single Family Rehabilitation 570.202(b)				
Senior/Disabled Rehabilitation	\$193,671	\$205,242	\$0	\$398,913
Community/Public Services 570.201(e)				
Paint-Out-Graffiti (per HUD)	17,500	29,164	-	46,664
Fair Housing Counseling 570.201(k)	4,200	47,622	-	51,822
Senior/Disabled Energy Assistance Program	10,000	-	-	10,000
Total	225,371	282,028		507,399
Public Facilities 570.201(c)	5,000	-	-	5,000
Southeast Community Center/Miller Park Activity Center (or other public facilities in the neighborhood)				
Public Infrastructure				
Total	5,000	-	-	5,000
Community Based Development Organization (CBDO)	75,000	-	-	75,000
Code Compliance 570.202(c)	178,000	-	-	178,000
Economic Development 570.203(b)	50,000	-	-	50,000
Administrative CDBG Costs 570.206	-	-	203,850	203,850
Grand Estimated Totals for Year 2014⁽¹⁾	\$533,371	\$282,028	\$203,850	\$1,019,249

- (1) Entitlement is estimated, as Congress has not yet approved the national HUD budget for 2014. Program Income is estimated since the figure is unknown until the money is received, throughout the year in 2014. Appropriate adjustments will be made, if needed, when HUD awards are received. Carry forward from 2013 will be encumbered when amount is known in spring 2014.

2014 CDBG ESTIMATED REVENUE

<u>Account Number and Description</u>	<u>2014</u>
124-330-0000-33114-2CY – CDBG – Current Year	\$912,849
124-699-0000-36140-PII – CDBG – Program Interest Income	6,410
124-699-0000-38500-PRG – CDBG – Program Income	100,000
2014 Estimated CDBG Revenues	\$1,019,259

Any 2013 carry forward dollars will be accounted for in the 2014 Encumbrance Ordinance. Because entitlement awards are estimated in this budget, the Community Development Block Grant and HOME grant revenues, along with corresponding expenditures, may be adjusted when the awards are received.

Service Unit 330 – Housing Development

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013 Amended	2013 Actual	2013 Estimated	2014 Projected	% Chng from 2 to 5	% Chng from 4 to 5
SU - 330 Housing Development	Actual	Budget	09/30/13	Year-End	Budget		
Revenues							
330 Intergov't Revenues	\$1,062,905	\$1,762,195	\$452,720	\$1,418,993	\$912,849	51.8%	64.3%
360 Miscellaneous Revenues	6,331	6,400	3,804	4,800	4,800	75.0%	100.0%
380 Nonrevenues	15,535	17,000	6,728	8,450	8,450	49.7%	100.0%
Total Revenues - SU 330	\$1,084,771	\$1,785,595	\$463,252	\$1,432,243	\$926,099	51.9%	64.7%

Service Unit 331 – Community Development Block Grant (CDBG) Program

This Public Service Program has a 15% cap each year, under which all expenses for Public Service must be kept. The cap is calculated on 15% of current year CDBG entitlement plus 15% of prior year program income.

Account 120 Overtime – Overtime in this service unit is budgeted at a minimal level and rarely used.

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

Account 410 Professional Services and 480 Repairs and Maintenance – The dollars in these two lines are allocated to all the programs in CDBG. The 2014 program expenditure budget is based on an informed estimate of the funds to be received from HUD. Distribution of the actual amount of the entitlement into the various projects listed below will be changed at a future date to coincide with the amount of the entitlement received for fiscal year 2014. Any current grant funds unspent at the end of 2013 will be included in the encumbrance appropriation for 2014. The following chart describes this account in detail for 2014.

PROFESSIONAL SERVICES – SU 331

CDBG #	Program	Consolidated Plan 2014 Program
0000.41E	Community Service	\$10,000
CBDO.41	Community Based Development Organization (CBDO)	75,000
0000.48T	Economic Development	50,000
0000.48U	Public Facilities	5,000
HS02.48E	Elderly / Disabled Rehabilitation	184,571
0000.41C	Code Compliance Services	178,000
Total of Account 400 Other Services and Charges ⁽¹⁾		\$502,571

(1) All numbers are estimates based on the projection of “new” CDBG grant funds. In addition, what money remains unspent at the end of 2013 in a line item is carried forward into the following year, 2014. Program dollars will be reconciled when final figures are available to reflect all carry forwards and actual “new” CDBG grant funds. Fair Housing Counseling and Paint-Out-Graffiti are found in Service Unit 333 and 334 respectively; therefore, they are not itemized in this chart. In the 2014 Estimated Budget they are found under the category of Community / Public Service.

Some of these accounts will be increased with the 2014 encumbrance appropriation if there are dollars to carry forward.

	(1) 2012 Actual	(2) 2013 Amended Budget	(3) 2013 Actual 09/30/13	(4) 2013 Estimated Year-End	(5) 2014 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 331 CDBG Programs							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$161,332	\$139,923	\$111,136	\$137,529	\$143,140	102.3%	104.1%
120 Overtime	0	500	0	200	500	100.0%	250.0%
130 Special Pay	583	1,209	2,337	2,509	1,077	89.1%	42.9%
140 Retire/Term Cashout	0	0	479	0	0	n/a	n/a
Total	161,915	141,632	113,952	140,238	144,717	102.2%	103.2%
200 Personnel Benefits	67,593	66,832	53,032	74,441	61,724	92.4%	82.9%
400 Other Services/Charges							
410 Professional Services	248,622	274,848	186,115	274,848	263,000	95.7%	95.7%
480 Repairs/Maintenance	522,040	1,099,931	463,383	972,056	239,571	21.8%	24.6%
Total	770,662	1,374,779	649,498	1,246,904	502,571	36.6%	40.3%
Total Expenditures - SU 331	\$1,000,170	\$1,583,243	\$816,482	\$1,461,583	\$709,012	44.8%	48.5%

Service Unit 332 – Home Ownership HOPE 3

Service Unit 332 is dedicated to the use of program income received from the HOPE 3 Grant for affordable housing and ownership to low and moderate income families. Part of the process of assessing low to moderate income families and their ability to make their monthly loan payments is staff time spent in reviewing affordability of the client as well as obtaining legal assistance, when needed. In 2014 expenses will be slightly higher than estimated revenues received, but the City has sufficient Hope 3 reserves that will be used to cover this year’s expenses.

Account 110 Salaries and Wages – Funds are currently not budgeted in 2014.

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 332 Homeownership-Hope 3	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$8,495	\$0	\$0	\$0	\$0	n/a	n/a
130 Special Pay	2	0	0	0	0	n/a	n/a
Total	8,497	0	0	0	0	n/a	n/a
200 Personnel Benefits	2,572	0	0	0	0	n/a	n/a
400 Other Services/Charges							
410 Professional Services	14,287	12,800	10,755	14,480	14,480	113.1%	100.0%
480 Repairs/Maintenance	9,734	21,900	18,725	16,000	16,000	73.1%	100.0%
Total	24,021	34,700	29,480	30,480	30,480	87.8%	100.0%
Total Expenditures - SU 332	\$35,090	\$34,700	\$29,480	\$30,480	\$30,480	87.8%	100.0%

Service Unit 333 – CDBG Fair Housing Counseling

Account 110 Salaries and Wages – Larger adjustments in this account are due to a semi-annual review of employees’ actual time spent within each service unit and a subsequent realignment of salary allocations.

Account 120 Overtime – Overtime in this service unit is budgeted at a very low level as the cost is rarely incurred.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 333 Housing Counseling	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$25,761	\$33,276	\$21,106	\$27,920	\$32,376	97.3%	116.0%
120 Overtime	0	100	0	100	100	100.0%	100.0%
130 Special Pay	610	782	863	1,074	952	121.7%	88.6%
Total	26,371	34,158	21,969	29,094	33,428	97.9%	114.9%
200 Personnel Benefits	9,899	14,382	9,691	13,989	14,194	98.7%	101.5%
420 Communications	2,977	3,000	3,328	3,500	4,200	140.0%	120.0%
Total Expenditures - SU 333	\$39,247	\$51,540	\$34,988	\$46,583	\$51,822	100.5%	111.2%

Service Unit 334 – Paint-Out-Graffiti Program

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

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

Account 110 Salaries and Wages –adjustments in this account are due to a semi-annual review of employees’ actual time spent within each service unit and a subsequent realignment of salary allocations. Although many volunteer hours are spent performing the paint-out-graffiti program, staff must oversee, schedule, supervise, etc. these volunteers as well as order supplies as needed.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 334 Graffiti Abatement	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$19,599	\$27,994	\$14,257	\$18,287	\$20,461	73.1%	111.9%
130 Special Pay	145	145	349	385	93	64.1%	24.2%
140 Retire/Term Cashout	0	0	320	0	0	n/a	n/a
Total	19,744	28,139	14,926	18,672	20,554	73.0%	110.1%
200 Personnel Benefits	7,637	12,047	6,699	10,177	8,610	71.5%	84.6%
300 Supplies							
310 Office/Oper Supplies	3,057	5,000	3,628	34,500	7,500	150.0%	21.7%
320 Fuel Consumed	4,529	6,000	4,155	8,000	6,000	100.0%	75.0%
350 Small Tools & Equip	0	1,000	1,915	4,000	4,000	400.0%	100.0%
Total	7,586	12,000	9,698	46,500	17,500	145.8%	37.6%
Total Expenditures - SU 334	\$34,967	\$52,186	\$31,323	\$75,349	\$46,664	89.4%	61.9%

Service Unit 337 – Home Program

The HOME program is of more recent origin, and can only assist low/moderate income persons with issues relating to housing. These services can range from new construction of single family and homebuyer assistance. While lacking the flexibility of the Block Grant program, the HOME program has provided valuable services to hundreds of families here in Yakima. By combining both programs under one strategy, the City of Yakima has provided a diversified approach to helping the many local residents these programs serve.

The HOME program can provide a variety of assistance to help meet affordable housing needs. The Yakima City Council has chosen to concentrate its investment of HOME funds (with the exception of assistance through nonprofits such as CHDO’s) exclusively for home ownership activities.

Community Housing Development Organizations (CHDO’s) are, by law, entitled to a minimum of 15% of annual HOME entitlement funds. In Yakima in recent years, these funds have assisted Habitat for Humanity, OIC of Washington, Next Step Housing, and others with a broad spectrum of affordable housing projects. Each CHDO application is considered by the Council on a case-by-case basis and funding decisions are made based on the community benefit of each.

One such CHDO project is North 3rd Street Affordable Housing project - the construction of approximately 14 single family residential houses within the development located along N. 3rd Street between "S" street and "T" street. This development is in conjunction with two Community Housing Development Organizations, OIC of Washington and Habitat for Humanity. OIC of Washington will construct the majority of the homes, with Habitat for Humanity building the remainder. Both of these organizations have been long standing CHDO's certified to qualify for HOME CHDO set aside funds. Although the physical construction of these single family homes was completed in 2013, homeownership assistance in the form of First Time Home buyer subsidy assistance could carry through into 2014 until the homes are sold in turn.

Specific projects for the use of HOME funds can be difficult to identify in advance, since they depend on actual applications from individuals and families as they become ready for the assistance.

The City of Yakima's first time home buyers assistance programs have had a long and reliable track record with an amazingly low foreclosure rate of less than 1%, far below the national average.

2014 HOME ESTIMATED REVENUES

<u>Account Number and Description</u>	<u>2014</u>
124-337-0000-33114-2HM – HUD HOME Program	\$401,164
124-337-0000-36140-HMI – HOME Program Interest Income	13,000
124-337-0000-38500-HMP – HOME Program Income	315,000
HOME Revenue Totals:	\$729,164

2014 HOME ESTIMATED EXPENDITURES

All activity is eligible under 92.205(A)(1)

<u>Home Project Categories</u>	<u>Program Expenses</u>	<u>Program Delivery Expenses</u>	<u>2014 Admin</u>	<u>2014 Total Estimated Expenses</u>
Community Housing Development Organization (CHDO: HUD requirement, minimum of 15% of 2014 HOME Entitlement)	\$60,175	\$16,000	\$0	\$76,175
New Construction	464,289	15,874	-	480,073
Administrative HOME Costs	-	-	72,916	72,916
First Time Homebuyers	100,000	-	-	100,000
Grand Estimated Total Expenses for Year 2014	\$624,464	\$31,784	\$72,916	\$729,164

- (1) Entitlement is estimated, as Congress has not yet approved the national HUD budget. Program Income is estimated, as the figure is unknown until the money is received. Appropriate adjustment will be made, if needed, when HUD awards are received. Carry forward will be encumbered when amount is known, in spring 2014.

Account 110 Salaries and Wages – Larger adjustments in this account are due to a semi-annual review of employees' actual time spent within each service unit and a subsequent realignment of salary allocations. These salary lines are monitored, as recommended by the Auditor, in order to properly track administrative costs to the HOME entitlement. The HOME entitlement allows 10% of the entitlement plus 10% of HOME program income to be used as administrative costs.

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

Account 480 Repairs and Maintenance – These lines have been designated in the City’s chart of accounts as the place for HOME expenditures, both CHDO and non-CHDO. CHDO’s are outside professional organizations providing a variety of housing services to the community. This line includes a minimum of 15% of the total HOME Grant entitlement that is contracted through nonprofits to carry out CHDO eligible housing programs. The CHDO budget reflects greater than the 15% minimum of the current allocation. This budget will be increased by unspent money in 2013 that will be carried forward in 2014.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 337 Home Program	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$56,707	\$73,722	\$49,422	\$76,687	\$75,472	102.4%	98.4%
130 Special Pay	484	721	1,534	1,697	661	91.7%	39.0%
140 Retire/Term Cashout	114	0	0	0	0	n/a	n/a
Total	57,305	74,443	50,956	78,384	76,133	102.3%	97.1%
200 Personnel Benefits	18,531	28,306	19,043	28,306	25,890	91.5%	91.5%
480 Repairs/Maintenance	849,245	539,824	347,162	490,599	624,464	115.7%	127.3%
Total Expenditures - SU 337	\$925,081	\$642,573	\$417,161	\$597,289	\$726,487	113.1%	121.6%
Revenues							
330 Intergov't Revenues	\$849,683	\$582,246	\$209,900	\$208,338	\$401,164	68.9%	192.6%
360 Miscellaneous Revenues	16,342	13,000	11,027	13,000	13,000	100.0%	100.0%
380 Nonrevenues	116,179	45,000	554,128	685,790	315,000	700.0%	45.9%
Total Revenues - SU 337	\$982,204	\$640,246	\$775,055	\$907,128	\$729,164	113.9%	80.4%

Service Unit 339 – CDBG Administration

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

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

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

Account 440 Advertising – HUD requires public notification in newspaper display and/or legal ads in English and Spanish papers, on the radio, etc. for multiple citizen participation meetings to gather public input.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 339 Administration	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$93,336	\$84,065	\$64,750	\$92,665	\$94,933	112.9%	102.4%
130 Special Pay	1,403	1,320	1,963	2,252	1,546	117.1%	68.7%
Total	94,739	85,385	66,713	94,917	96,479	113.0%	101.6%
200 Personnel Benefits	32,621	32,489	25,038	32,489	33,585	103.4%	103.4%
300 Supplies							
310 Office/Oper Supplies	6,167	5,100	2,481	12,000	9,340	183.1%	77.8%
320 Fuel Consumed	2,898	4,000	965	3,000	3,000	75.0%	100.0%
350 Small Tools & Equip	8,227	6,500	4,060	6,667	7,053	108.5%	105.8%
Total	17,292	15,600	7,506	21,667	19,393	124.3%	89.5%
400 Other Services/Charges							
410 Professional Services	1,362	2,000	615	500	500	25.0%	100.0%
420 Communications	6,898	6,534	6,446	9,800	9,560	146.3%	97.6%
430 Trans/Training	883	1,000	137	2,500	2,500	250.0%	100.0%
440 Advertising	2,235	3,000	1,304	2,000	2,000	66.7%	100.0%
470 Public Utility Services	7,033	7,639	5,690	7,389	8,076	105.7%	109.3%
480 Repairs/Maintenance	1,174	1,000	1,043	2,000	2,000	200.0%	100.0%
490 Miscellaneous	17,051	15,120	1,497	11,300	11,300	74.7%	100.0%
Total	36,636	36,293	16,732	35,489	35,936	99.0%	101.3%
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Ls	10,000	5,214	3,909	5,214	2,580	49.5%	49.5%
960 Interfund Ins Svcs	20,000	12,000	12,000	12,000	12,000	100.0%	100.0%
Total	30,000	17,214	15,909	17,214	14,580	84.7%	84.7%
Total Expenditures - SU 339	\$211,288	\$186,981	\$131,898	\$201,776	\$199,973	106.9%	99.1%

Service Unit 340 – Non-Federal Program

This service unit was created in 1997 to account for program income derived from sources other than CDBG and HOME, and is, therefore, not restricted by HUD grant requirements. This revenue can be used for local match for grants or other appropriate purposes.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 340 Non-Federal Programs	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Other Services/Charges							
480 Repairs/Maintenance	\$9,966	\$11,900	\$0	\$1,875	\$1,900	16.0%	101.3%
490 Miscellaneous	2,935	1,600	768	600	600	37.5%	100.0%
Total	12,901	13,500	768	2,475	2,500	18.5%	101.0%
Total Expenditures - SU 340	\$12,901	\$13,500	\$768	\$2,475	\$2,500	18.5%	101.0%
Revenues							
360 Miscellaneous Revenues	\$1,404	\$1,500	\$1,060	\$1,000	\$1,000	66.7%	100.0%
380 Nonrevenues	4,223	3,000	1,708	1,475	1,500	50.0%	101.7%
Total Revenues - SU 340	\$5,627	\$4,500	\$2,768	\$2,475	\$2,500	55.6%	101.0%

Service Unit 699 – General Revenues

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$269,747	\$643,198	\$193,121	\$193,121	\$225,833	35.1%	116.9%
360 Miscellaneous Revenues	8,979	8,400	4,812	6,400	6,400	76.2%	100.0%
380 Nonrevenues	100,537	100,000	61,313	100,000	100,000	100.0%	100.0%
Total Revenues - SU 699	\$379,263	\$751,598	\$259,246	\$299,521	\$332,233	44.2%	110.9%

Police

<u>Department</u>	<u>Fund</u>
Police	031
Public Safety Communications	151
Police Grants	152
Law and Justice Capital	333

POLICE

2014 Budgeted Staffing Levels

D. RIZZI

Chief of Police
229.00 Positions

C. PERCIVAL
Crime Analyst

J. SCHNEIDER
Captain

G. COPELAND
Captain

R. LIGHT
Captain

T. CROFT
Administrative
Assistant

UNIFORMED DIVISION
84.00 + 15-25 Volunteers

Patrol Squads
Emergency Response
Reactive and Preventative
Patrol • Criminal & Traffic
Enforcement • Service
Response • K-9 Unit

Police Reserves
(Volunteer)
Patrol Support • Special
Details • Service Response

SWAT Team
Emergency Tactical
Intervention and Crisis
Negotiations

Traffic
Parking Enforcement
Transit

BUILDING MAINTENANCE
1.00 Position

FLEET MANAGEMENT
2.00 Position

PRISONER DETENTION
14.00 Positions
Care and Custody of
Prisoners
Transportation
Courtroom Security

G. BELLES
Professional Standards
Internal Investigation

SPECIAL OPERATIONS
38.00 Positions

Narcotics

Training
Training, Recruitment and
Testing

Pro Active
Emphasis Patrols

Community Services
Crime Prevention
PAL • CPAL
Volunteer Programs
Housing Authority
Crime Free Rental Housing

Gang Enforcement
GREAT Program
SRO's

SERVICES DIVISION
33.00 Positions

Support Services

Communications and Records Management
Call Taking • Permits
TRU • Data Entry
Retention & Dissemination

Property
Inventory, Control and
Safekeeping of Evidence
and Found Property

VACANT
Public Safety Manager

FIRE DEPARTMENT

CRIMINAL INVESTIGATION
21.00 Positions

Investigations
Person Crimes
Property Crimes
Arson
Special Assault

Identification
Fingerprint Comparison
Forensics
Evidence Collection

Public Safety Communications
21.00 Positions
Dispatch • 9-1-1 Call taking
Communications
Electronic Equipment

ADMINISTRATIVE SERVICES
9.00 Positions

Budget Analysis
Personnel Actions
Purchasing
Timekeeping
Accounting
Personnel Records
Clerical Support
Detectives Support
Training Support
Travel
Jail Billing / Budget
Electronic Home
Monitoring
PAL Center Support
CFRH

POLICE
2014 BUDGET NARRATIVE

POLICE
GENERAL FUND

Police Chief

Dominic Rizzi

DEFINITION

The Police Department has the basic purpose of maintenance of the public order and the control of conduct legislatively defined as crime.

This responsibility is discharged through operational functions designed to prevent crime, provide protection to persons and property, as well as detect, investigate, and apprehend offenders. The primary mission of the Yakima Police Department is enforcement of federal, state, county and city ordinances and statutes through a community partnership, which promotes safe, secure neighborhoods.

The following service units currently comprise this department:

- Service Unit 103 – Criminal Justice Sales Tax 0.3% Increase**
- Service Unit 112 – Investigative Division**
- Service Unit 113 – Preventive Patrol Division**
- Service Unit 114 – Police Support Services Division**
- Service Unit 115 – Detention Division**
- Service Unit 117 – Police Special Operations**
- Service Unit 119 – Administration**
- Service Unit 323 – Parking Facilities**
- Service Unit 633 – Facility Maintenance**

PERFORMANCE STATISTICS

	2012 Actual	2013 Amended Budget	2014 Proposed Budget
Investigation			
Part I Crimes Against Property Cleared	1,008	892	1,000
Part I Crimes Against Persons Cleared	1,054	1,216	1,300
Preventative Patrol			
Service Requests Received	52,586	54,140	55,000
Traffic Accidents Reported	1,834	2,551	2,500
Officers Per 1,000 Population	1.58	1.62	1.62
UCR Part I Arrests ⁽¹⁾	2,062	2,108	2,250
All Other Arrests (except Traffic)	12,867	9,506	10,500
Traffic Violations Cited	11,345	13,090	14,000

	2012 Actual	2013 Amended Budget	2014 Proposed Budget
Police Support Services			
Commissioned Police Officers	143	149	149
Case Numbered Events Processed	54,015	53,747	54,000
Infraction Citations Processed	4,691	3,820	4,100
Property Received	15,207	10,155	12,000
Property Disposed	2,536	2,388	2,500
Events Requiring Services	69,018	69,905	71,000
Detention Services			
Average Cost Per Prisoner Per Day (Yakima County DOC) ⁽¹⁾	n/a	83.88	83.88
Elec. Home Monitoring Avg. Cost Per Monitored Individual Per Day ⁽³⁾	n/a	10.87	10.87
Parking Facilities			
Parking Citations Issued	2,197	n/a	6,500
Unmetered Space Available – Downtown Business District	930	930	930
Spaces Available City Lots	410	410	410

- (1) In April 2012, Spillman Records Management System (RMS) was implemented. The Spillman RMS issues a case number to all service requests.
- (2) Electronic Home Monitoring has returned a modest profit since 2010.
- (3) Washington State law enforcement agencies must transition from UCR (Uniform Crime Reporting) to NIBRS (National Incident Based Reporting System) effective January 1, 2014. The NIBRS format illustrates the volume, diversity, and complexity of crime more effectively than the UCR format, and the numbers are not comparable between reporting formats.

AUTHORIZED PERSONNEL

Class Code	Position Title	2012 Actual	2013 Amended Budget	2014 Proposed Budget
1190	Police Chief	1.00	1.00	1.00
1434	Case Specialist	1.00	1.00	1.00
6121	Police Officer ⁽¹⁾	113.00	116.00	116.00
6122	Police Officer (Lateral)	5.00	5.00	5.00
6124	Police Sergeant	17.00	17.00	17.00
6126	Police Lieutenant ⁽²⁾	5.00	5.00	6.00
6127	Police Captain	3.00	3.00	3.00
6212	Assistant Evidence Technician	1.00	1.00	1.00
6215	Community Services Officer ⁽³⁾	0.00	2.00	2.00
6221	Corrections Officer	11.00	11.00	11.00
6235	Corrections Administrative Specialist ⁽⁴⁾	1.00	0.00	0.00
6252	Police Services Specialist I	16.00	16.00	16.00
6253	Police Services Specialist II	4.00	4.00	4.00
6610	Parking Enforcement Officer ⁽⁵⁾	1.00	1.00	2.00
8205	Police Fleet Specialist ⁽⁶⁾	1.00	1.00	2.00
8541	Building Maintenance Specialist	1.00	1.00	1.00

Class Code	Position Title	2012	2013	2014
		Actual	Amended Budget	Proposed Budget
11701	Administrative Assistant to Police Chief	1.00	1.00	1.00
11710	Police Services Supervisor	2.00	2.00	2.00
11720	Corrections Sergeant	3.00	3.00	3.00
11730	Forensic Supervisor	1.00	1.00	1.00
Total Personnel ⁽⁷⁾		188.00	192.00	195.00

- (1) Council approved six additional Police Officer positions to be funded by Utility Tax increase in 2012, two Officer positions were added to expand the Gang Unit to two teams and one officer was added to the Violent Offender Task Force in 2013.
- (2) One Lieutenant was added mid-year 2013 due to a change in the School Resource Officer contract. Part of this position is funded through the Yakima School District.
- (3) Two Community Services Officer (noncommissioned) positions were added in 2013.
- (4) The Corrections Administrative Specialist position was eliminated in 2013, the duties of the position were assumed by jail and administrative staff.
- (5) Reinstated a Parking Enforcement Officer funded by increase in parking ticket revenue. (see policy issue)
- (6) One Police Fleet Specialist was added to budget due to the assigned patrol vehicle program.
- (7) 2.0 FTE's are funded by Police Grants (152) and Transit (462). This fund also pays for 1 FTE in City Hall Maintenance (051).

BUDGET SUMMARY

Dept 031 Police	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012 Actual	2013 Amended Budget	2013 Actual 09/30/13	2013 Estimated Year-End	2014 Projected Budget	% Chng from 2 to 5	% Chng from 4 to 5
103 Crim Just Sls Tx .3% Inc	\$1,205,786	\$1,145,618	\$559,298	\$1,141,118	\$1,202,037	104.9%	105.3%
112 Investigation	2,327,450	3,058,631	1,792,072	2,550,598	3,575,851	116.9%	140.2%
113 Preventive Patrol	10,721,984	11,874,006	8,973,733	11,604,545	11,877,212	100.0%	102.3%
114 Police Support Services	1,274,543	1,328,368	1,038,503	1,336,224	1,308,861	98.5%	98.0%
115 Detention Services	1,523,802	1,515,754	1,105,984	1,508,560	1,579,384	104.2%	104.7%
117 Police Special Operations	2,982,099	2,778,527	1,824,301	2,761,650	1,709,679	61.5%	61.9%
119 Administration	3,893,303	3,630,476	2,834,562	3,718,105	4,201,611	115.7%	113.0%
323 Parking Facilities	128,168	102,065	65,203	89,536	149,019	146.0%	166.4%
633 Facility Maintenance	413,095	447,454	315,438	450,186	453,934	101.4%	100.8%
Total Expenditures	\$24,470,230	\$25,880,899	\$18,509,094	\$25,160,522	\$26,057,588	100.7%	103.6%

Expenditure Summary By Type	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012 Actual	2013 Amended Budget	2013 Actual 09/30/13	2013 Estimated Year-End	2014 Projected Budget	% Chng from 2 to 5	% of Total
100 Salaries & Wages	\$14,577,387	\$15,864,219	\$11,507,265	\$15,126,275	\$16,383,196	103.3%	62.9%
200 Personnel Benefits	4,117,126	4,230,432	3,047,783	4,243,789	4,137,185	97.8%	15.9%
Sub-Total Salaries & Benefits	18,694,513	20,094,651	14,555,048	19,370,064	20,520,381	102.1%	78.8%
300 Supplies	988,503	960,417	708,719	924,417	879,000	91.5%	3.4%
400 Other Services/Charges	1,488,099	1,696,287	1,121,533	1,661,054	1,500,030	88.4%	5.8%
500 Intergovernmental Svcs	2,450,861	2,321,164	1,388,485	2,322,000	1,998,000	86.1%	7.7%
600 Capital Outlays	116,087	401,520	343,448	420,284	0	0.0%	0.0%
700 Debt Services	0	0	0	55,843	789,037	n/a	3.0%
900 Intfnd Pymt f/Svcs	732,168	406,860	391,860	406,860	371,140	91.2%	1.4%
Total Expenditures	<u>\$24,470,231</u>	<u>\$25,880,899</u>	<u>\$18,509,093</u>	<u>\$25,160,522</u>	<u>\$26,057,588</u>	100.7%	100.0%

EXPLANATORY NARRATIVE

Due to the implementation of the Take Home Vehicle Policy implemented in 2013, which included the purchase of 74 new vehicles, the Yakima Police Department agreed to no increase in salary for the 2014 budget year.

The personnel benefit accounts in the Police department include rate changes for the YPPA, which included a medical contribution increase of 5.2% and a dental insurance increase of 1.3% for employees, along with the normal roll-ups (i.e. percentage based benefits, such as social security and pension contributions) related to wage adjustments. Changes for the Yakima Police Correction's Sergeants included a medical contribution decrease of 8.1% and a dental insurance increase of 4.9% for employees, along with the normal roll-ups. Workers' compensation and unemployment insurance rates remained unchanged.

The impact of the budget increase for the 2014 budget from actual expenditures in 2012 and estimated expenditures in 2013 include the reinstatement of one parking enforcement officer and the expansion of the downtown Bicycle/Foot patrol that will begin in March and extends through October.

SALARY DISTRIBUTION (BY SERVICE UNIT)

Service Unit	2012 Actual	2013 Amended Budget	2013 Year End Estimate	2014 Proposed Budget	2013 Budget vs.	2014 Budget vs. 2013
103	\$486,813	\$499,967	\$499,967	\$507,635	1.5%	1.5%
112	1,651,100	2,214,740	1,733,000	2,652,583	19.8%	53.1%
113	6,762,453	7,824,153	5,601,233	8,354,707	6.8%	11.2%
114	840,576	846,246	856,246	851,384	.6%	-.6%
115	775,157	779,772	743,922	783,875	.5%	5.4%
117	1,959,675	1,785,263	1,567,911	1,154,104	-35.3%	-26.4%
119	432,517	373,612	487,000	475,096	27.2	-2.4%
323	55,841	51,105	51,105	80,209	57%	57%
633	84,021	85,038	85,038	85,315	.3%	.3%
Total	<u>\$13,048,153</u>	<u>\$14,459,896</u>	<u>\$11,625,422</u>	<u>\$14,944,908</u>	<u>3.35%</u>	<u>-19.6%</u>

Service Unit 103 – Criminal Justice Sales Tax 0.3% Increase..... Captain Jeff Schneider

This service unit is used to separately track expenditures paid from the .3% Criminal Justice Sales Tax Revenue that is allocated to the Police Department. Generally, expenditures in this service unit would otherwise be paid from 113 – Patrol or 119 – Administration (Jail costs). See the Preliminary Budget Summary, Section II for a more detailed explanation of this source of revenue.

Account 120 Overtime – The functions that regularly require overtime are court testimony, shift coverage to maintain minimum shift staffing, and completion of required reports prior to days off. Overtime containment measures are in effect.

Account 130 Special Pay – This account pays special premium pays, such as bilingual pay, education incentive, and shift differential, many of which are based on the employee’s base rate of pay.

Account 410 Professional Services – This line accounts for expenses related to fit for duty evaluations and other professional service needs.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
SU - 103 Crim Just Sls Tx .3% Inc	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$486,813	\$499,967	\$371,549	\$499,967	\$507,635	101.5%	101.5%
120 Overtime	59,690	60,000	53,501	50,000	60,000	100.0%	120.0%
130 Special Pay	24,126	23,402	22,461	23,902	27,143	116.0%	113.6%
140 Retire/Term Cashout	369	0	0	0	0	n/a	n/a
Total	570,998	583,369	447,511	573,869	594,778	102.0%	103.6%
200 Personnel Benefits	133,749	128,373	99,474	128,373	120,761		
300 Supplies							
310 Office/Oper Supplies	7,335	5,000	2,533	5,000	5,000	100.0%	100.0%
320 Fuel Consumed	0	60,000	0	40,000	40,000	66.7%	100.0%
350 Small Tools & Equip	5,641	5,000	904	5,000	5,000	100.0%	100.0%
Total	12,976	70,000	3,437	50,000	50,000	71.4%	100.0%
410 Professional Services	75	5,000	0	0	5,000	100.0%	n/a
510 Intergov't Prof Svcs	479,692	350,000	0	380,000	422,000	120.6%	111.1%
960 Interfund Ins Svcs	8,296	8,877	8,877	8,877	9,498	107.0%	107.0%
Total Expenditures - SU 103	\$1,205,786	\$1,145,619	\$559,299	\$1,141,119	\$1,202,037	104.9%	105.3%

Service Unit 112 – Investigation..... Captain Rod Light

This service unit is responsible for the investigative functions of the Police Department, with emphasis on violent crime and crime against persons. This Service Unit is served with 34 positions.

Account 120 Overtime – This service unit, in particular, cannot anticipate overtime needs in advance as their overtime is driven by violent crimes that must be investigated. However, as previously mentioned, overtime containment measures are in effect.

Account 130 Special Pay – This account pays for negotiated premiums such as special investigator pay and bilingual pay.

Account 410 Professional Services – This line covers special investigations expenses, such as informant fees, specialized investigative equipment and travel expenses for prisoner transports for suspects in major crimes.

Revenues consist of primarily the issuance of permits and charges for miscellaneous services such as fingerprint services and accident report copies.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 112 Investigation	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$1,651,100	\$2,214,740	\$1,266,816	\$1,733,000	\$2,652,583	119.8%	153.1%
120 Overtime	114,185	100,000	96,231	110,000	100,000	100.0%	90.9%
130 Special Pay	85,074	128,057	71,263	97,000	126,423	98.7%	130.3%
140 Retire/Term Cashout	6,798	12,000	2,479	10,000	12,000	100.0%	120.0%
Total	1,857,157	2,454,797	1,436,789	1,950,000	2,891,006	117.8%	148.3%
200 Personnel Benefits							
200 Personnel Benefits	454,263	588,634	347,827	582,585	664,845	112.9%	114.1%
280 Clothing & Misc	112	0	12	13	0	n/a	0.0%
Total	454,375	588,634	347,839	582,598	664,845	112.9%	114.1%
400 Other Services/Charges							
410 Professional Services	12,753	14,000	4,563	14,000	16,000	114.3%	114.3%
480 Repairs/Maintenance	3,165	1,200	2,880	4,000	4,000	333.3%	100.0%
Total	15,918	15,200	7,443	18,000	20,000	131.6%	111.1%
Total Expenditures - SU 112	\$2,327,450	\$3,058,631	\$1,792,071	\$2,550,598	\$3,575,851	116.9%	140.2%
Revenues							
320 Licenses And Permits	\$27,188	\$17,000	\$20,122	\$26,000	\$28,000	164.7%	107.7%
340 Chrgs f/Goods & Svcs	32,809	27,500	29,075	31,500	31,500	114.5%	100.0%
Total Revenues - SU 112	\$59,997	\$44,500	\$49,197	\$57,500	\$59,500	133.7%	103.5%

Service Unit 113 – Preventive PatrolCaptain Jeff Schneider

This service unit is responsible for all uniformed field personnel functions, including Police Reserves, with an emphasis on Police / Community partnerships in developing proactive enforcement strategies. The Traffic Unit is also included in the Patrol Division. There are 82 positions in this service unit. Due to the implementation of the assigned patrol vehicle program, a second Fleet Maintenance Specialist position was added to this service unit to effectively oversee the maintenance of the patrol vehicles.

Account 120 Overtime – The functions that regularly require overtime are shift coverage to maintain minimum shift staffing, court testimony, and completing required report prior to days off. Special events such as cruise nights, parades, rallies, and marches also contribute to the overtime expenses in this service unit, as Patrol is frequently called upon to maintain order at these events. Overtime containment measures are in effect. During the summer of 2013, the Department implemented a downtown bicycle patrol. Due to the success of this program, it will be expanded to a foot/bicycle patrol in 2014. The program will begin in March and continue through October, and will be supplemented with overtime.

Account 130 Special Pay – This account pays for negotiated premiums such as shift differential pay, education incentive and bilingual pay.

Account 350 Small Tools and Equipment – This line accounts for K-9 equipment, veterinary services, and other related expenses, as well as SWAT equipment.

Account 410 Professional Services – This account funds professional evaluations such as fit-for-duty assessments.

Revenues consist of Traffic fines and penalties, Gambling Tax from local Bingo, Pull Tabs, Card and Amusement games. Other revenue sources are reimbursements from special events and programs such as the School Resource Officer program, the Washington State Traffic Safety Commission for special emphasis overtime and safety equipment and the Central Washington State Fair.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 113 Preventive Patrol	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$6,762,453	\$7,824,153	\$5,601,233	\$7,514,191	\$8,354,707	106.8%	111.2%
120 Overtime	385,589	380,000	442,145	450,000	400,818	105.5%	89.1%
130 Special Pay	215,226	252,830	287,474	193,000	263,147	104.1%	136.3%
140 Retire/Term Cashout	127,033	20,000	92,370	86,421	20,000	100.0%	23.1%
Total	7,490,301	8,476,983	6,423,222	8,243,612	9,038,672	106.6%	109.6%
200 Personnel Benefits							
200 Personnel Benefits	1,834,622	2,054,193	1,492,595	2,054,103	2,017,540	98.2%	98.2%
280 Clothing & Misc	215,373	136,030	91,832	136,030	133,000	97.8%	97.8%
Total	2,049,995	2,190,223	1,584,427	2,190,133	2,150,540	98.2%	98.2%
300 Supplies							
310 Office/Oper Supplies	0	8,000	0	1,000	1,000	12.5%	100.0%
320 Fuel Consumed	406,260	350,000	294,040	340,000	340,000	97.1%	100.0%
350 Small Tools & Equip	158,290	91,280	92,747	99,280	51,000	55.9%	51.4%
Total	564,550	449,280	386,787	440,280	392,000	87.3%	89.0%
400 Other Services/Charges							
410 Professional Services	8,812	6,000	300	6,000	6,000	100.0%	100.0%
450 Oper Rentals/Leases	3,924	5,000	1,694	3,000	5,000	100.0%	166.7%
480 Repairs/Maintenance	308,317	285,000	188,856	260,000	285,000	100.0%	109.6%
Total	321,053	296,000	190,850	269,000	296,000	100.0%	110.0%
640 Machinery & Equipment	116,087	401,520	343,448	401,520	0	0.0%	0.0%
950 Interfund Opt Rent/Ls	180,000	60,000	45,000	60,000	0	0.0%	0.0%
Total Expenditures - SU 113	\$10,721,986	\$11,874,006	\$8,973,734	\$11,604,545	\$11,877,212	100.0%	102.3%
Revenues							
310 Taxes	\$852,243	\$867,000	\$656,025	\$873,000	\$881,000	101.6%	100.9%
330 Intergov't Revenues	534,500	748,840	434,868	721,820	733,311	97.9%	101.6%
340 Chrgs f/Goods & Svcs	388	0	9,305	12,000	12,000	n/a	100.0%
350 Fines and Forfeits	1,462,039	1,470,000	1,149,013	1,553,000	1,570,000	106.8%	101.1%
360 Miscellaneous Revenues	1	0	0	0	0	n/a	n/a
Total Revenues - SU 113	\$2,849,171	\$3,085,840	\$2,249,211	\$3,159,820	\$3,196,311	103.6%	101.2%

Service Unit 114 – Police Support Services..... Supervisor Crystal O’Neal

This service unit is responsible for the department’s customer service, data entry, records maintenance and property control functions. The primary duties of this unit are to provide administrative support to the operational divisions of the Police Department.

Account 120 Overtime – The functions that regularly require overtime are shift coverage and serious backlogs of data entry. Other divisions of the department are not able to function unless police reports are entered into the Records Management System. Reduced staffing in this unit has made shift coverage challenging and at times has created a backlog of police reports to be entered. Overtime has been used to remedy this backlog, but has been authorized judiciously. Overtime containment measures are in effect.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 114 Police Support Services	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$840,576	\$846,246	\$658,047	\$856,246	\$851,384	100.6%	99.4%
120 Overtime	58,584	65,000	45,607	60,000	65,000	100.0%	108.3%
130 Special Pay	9,813	8,380	19,179	21,980	10,380	123.9%	47.2%
140 Retire/Term Cashout	0	0	2,097	4,000	4,000	n/a	100.0%
Total	908,973	919,626	724,930	942,226	930,764	101.2%	98.8%
200 Personnel Benefits	344,551	370,742	299,154	371,342	349,441	94.3%	94.1%
300 Supplies							
310 Office/Oper Supplies	0	1,000	0	1,000	1,000	100.0%	100.0%
350 Small Tools & Equip	1,845	4,000	0	2,000	4,000	100.0%	200.0%
Total	1,845	5,000	0	3,000	5,000	100.0%	166.7%
400 Other Services/Charges							
450 Oper Rentals/Leases	17,237	28,000	12,598	16,656	18,656	66.6%	112.0%
480 Repairs/Maintenance	1,939	5,000	1,820	3,000	5,000	100.0%	166.7%
Total	19,176	33,000	14,418	19,656	23,656	71.7%	120.4%
Total Expenditures - SU 114	\$1,274,545	\$1,328,368	\$1,038,502	\$1,336,224	\$1,308,861	98.5%	98.0%

Service Unit 115 – Detention Services Captain Jeff Schneider

This prisoner detention service unit provides for the care and custody of offenders arrested for and convicted of misdemeanor crimes within the City of Yakima and sentenced to the City jail.

Account 120 Overtime – Historically, the functions that require overtime in this unit are prisoner transports and shift staffing. Overtime was incurred primarily due to transporting prisoners from lower valley contract jails for court appearances. In 2013, the Police Department contracted exclusively with the Yakima County Department of Corrections, eliminating or drastically reducing the required time to transport prisoners for court appearances. The city jail had one vacant position for all of 2013. Minimum shift staffing is required for both corrections officer and inmate safety. The vacant position has needed to be filled by hiring overtime throughout the year.

Account 130 Special Pay – This line is covers negotiated special pay premiums, including bilingual pay and shift differential.

Account 410 Professional Services – This account is for the medical services contract.

Revenues consist of Electronic Home Monitoring fees and inmate vending machine receipts. Income is also received from Union Gap Jail housing contract.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 115 Detention Services	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$775,157	\$779,772	\$549,090	\$743,922	\$783,875	100.5%	105.4%
120 Overtime	107,454	60,000	67,365	75,000	60,000	100.0%	80.0%
130 Special Pay	13,844	11,490	29,355	37,000	29,990	261.0%	81.1%
140 Retire/Term Cashout	0	0	3,912	2,147	2,000	n/a	93.2%
Total	896,455	851,262	649,722	858,069	875,865	102.9%	102.1%
200 Personnel Benefits	329,754	342,191	259,071	342,191	341,219	99.7%	99.7%
300 Supplies							
310 Office/Oper Supplies	172,913	185,000	118,351	175,000	175,000	94.6%	100.0%
350 Small Tools & Equip	795	1,000	0	2,000	1,000	100.0%	50.0%
Total	173,708	186,000	118,351	177,000	176,000	94.6%	99.4%
400 Other Services/Charges							
410 Professional Services	122,858	135,000	78,839	130,000	185,000	137.0%	142.3%
490 Miscellaneous	1,026	1,300	0	1,300	1,300	100.0%	100.0%
Total	123,884	136,300	78,839	131,300	186,300	136.7%	141.9%
Total Expenditures - SU 115	<u>\$1,523,801</u>	<u>\$1,515,753</u>	<u>\$1,105,983</u>	<u>\$1,508,560</u>	<u>\$1,579,384</u>	104.2%	104.7%
Revenues							
330 Intergov't Revenues	\$20,400	\$6,500	\$4,075	\$7,000	\$5,000	76.9%	71.4%
340 Chrsgs f/Goods & Svcs	153,519	164,000	114,633	158,500	161,500	98.5%	101.9%
Total Revenues - SU 115	<u>\$173,919</u>	<u>\$170,500</u>	<u>\$118,708</u>	<u>\$165,500</u>	<u>\$166,500</u>	97.7%	100.6%

Service Unit 117 – Special OperationsCaptain Greg Copeland

This unit oversees the Gang Enforcement Team, School Resource Officers, Community Services, Crime Free Rental Housing program, Training Divisions and the GREAT program.

Account 120 Overtime – Because of the diverse nature of this unit, causes for overtime vary greatly. Most units in the division, such as SRO's, GREAT, and Community Services, frequently adjust their schedules to contribute to overtime containment.

Account 130 Special Pay – This line item includes negotiated special pay premiums tied directly to salaries.

Account 410 Professional Services –In 2013 and 2014, this account will fund the Gang Free Initiative Coordinator contract.

Account 440 Advertising – This line provides advertising and public service announcements for National Night Out and other community events.

Revenues consist of reimbursements of overtime from the Yakima School District for School Resource Officers and community contributions.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 117 Police Special Ops	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$1,959,675	\$1,785,263	\$1,191,451	\$1,567,911	\$1,154,104	64.6%	73.6%
120 Overtime	190,532	200,000	88,505	200,000	200,000	100.0%	100.0%
130 Special Pay	65,639	51,174	42,824	57,000	22,489	43.9%	39.5%
140 Retire/Term Cashout	41,986	8,400	17,776	88,000	6,000	71.4%	6.8%
Total	2,257,832	2,044,837	1,340,556	1,912,911	1,382,593	67.6%	72.3%
200 Personnel Benefits	622,763	452,289	318,198	452,289	302,686	66.9%	66.9%
300 Supplies							
310 Office/Oper Supplies	6,747	3,000	542	3,000	3,000	100.0%	100.0%
350 Small Tools & Equip	0	2,000	109	2,000	2,000	100.0%	100.0%
Total	6,747	5,000	651	5,000	5,000	100.0%	100.0%
400 Other Services/Charges							
410 Professional Services	85,882	257,000	160,998	379,049	0	0.0%	0.0%
440 Advertising	4,480	17,000	2,342	10,000	17,000	100.0%	170.0%
450 Oper Rentals/Leases	4,396	2,400	1,556	2,400	2,400	100.0%	100.0%
Total	94,758	276,400	164,896	391,449	19,400	7.0%	5.0%
Total Expenditures - SU 117	\$2,982,100	\$2,778,526	\$1,824,301	\$2,761,649	\$1,709,679	61.5%	61.9%
Revenues							
330 Intergov't Revenues	\$15,310	\$0	\$32,344	\$43,100	\$16,000	n/a	37.1%
360 Miscellaneous Revenues	3,617	0	755	755	0	n/a	0.0%
Total Revenues - SU 117	\$18,927	\$0	\$33,099	\$43,855	\$16,000	n/a	36.5%

Service Unit 119 – AdministrationChief Dominic Rizzi

The purpose of this service unit is to plan, direct, oversee and support the operations of the Yakima Police Department.

Account 120 Overtime – Staff in this division range from commissioned command staff members to non-commissioned office and building support staff. Overtime in this service unit is primarily due to time sensitive assignments such as payroll completion and urgent facilities repairs. Overtime containment measures are in effect for this service unit.

Account 130 Special Pay – This account pays for various special pays, and is increased due to the transfer of positions into this Service Unit.

Account 280 Miscellaneous Benefits – This line pays for pre-employment physicals for police officer applicants.

Account 310 Office and Operating Supplies – This line pays for office supplies, duty ammunition, training ammunition, taser cartridges, and other necessary operating items. These accounts have been closely monitored throughout the year to contain costs.

Account 410 Professional Services – This line covers several professional service expenses, including building security, range master services, arbitration expenses, and pre-booking in custody medical treatment.

Account 440 Advertising – This line covers advertising, such as bid calls and recruitment.

Account 490 Miscellaneous – This group of accounts covers training registrations, professional association dues, and subscriptions. The Washington State Criminal Justice Training Commission has begun charging departments to attend the Basic Law Enforcement Academy, which is a charge not incurred in previous years. Additionally, the Department is implementing a professional development program for police officers interested in promotion. Many members of the Department’s senior command staff are eligible for retirement. With the anticipated retirements and resulting promotions to fill the positions, the Department desires to assist officers in the preparation for promotional opportunities. The outcome will be a highly professional, well trained command staff to lead the Department in the future.

Account 510 Intergovernmental Professional Services – This account pays for incarceration fees at the Yakima County Department of Corrections. Jail costs are also budgeted in the 103 Service Unit. Several jail cost containment options are currently being studied and implemented.

Some grant revenue from the State Criminal Alien Assistance Program is recognized in this Service Unit as revenue.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 119 Administration	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$432,517	\$373,612	\$366,190	\$487,000	\$475,096	127.2%	97.6%
120 Overtime	2,812	10,000	1,948	2,000	10,000	100.0%	500.0%
130 Special Pay	1,649	1,556	3,841	3,980	1,556	100.0%	39.1%
140 Retire/Term Cashout	7,621	0	0	0	0	n/a	n/a
Total	444,599	385,168	371,979	492,980	486,652	126.3%	98.7%
200 Personnel Benefits							
200 Personnel Benefits	115,103	89,975	91,754	112,858	119,653	133.0%	106.0%
280 Clothing & Misc	7,419	10,000	2,700	6,000	10,000	100.0%	166.7%
Total	122,522	99,975	94,454	118,858	129,653	129.7%	109.1%
300 Supplies							
310 Office/Oper Supplies	119,737	164,137	120,749	169,137	170,000	103.6%	100.5%
350 Small Tools & Equip	57,179	35,000	44,036	40,000	35,000	100.0%	87.5%
Total	176,916	199,137	164,785	209,137	205,000	102.9%	98.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 119 Administration	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
400 Other Services/Charges							
410 Professional Services	273,711	176,000	174,331	196,000	196,000	111.4%	100.0%
420 Communications	173,282	229,239	134,210	139,300	150,870	65.8%	108.3%
430 Trans/Training	52,530	40,000	54,592	80,000	115,000	287.5%	143.8%
440 Advertising	1,827	3,000	1,361	3,000	3,000	100.0%	100.0%
450 Oper Rentals/Leases	5,429	5,890	4,108	5,890	5,890	100.0%	100.0%
470 Public Utility Services	4,623	5,919	6,415	8,500	5,865	99.1%	69.0%
480 Repairs/Maintenance	2,460	4,000	2,653	3,850	4,000	100.0%	103.9%
490 Miscellaneous	148,364	173,000	99,204	106,000	173,000	100.0%	163.2%
Total	662,226	637,048	476,874	542,540	653,625	102.6%	120.5%
510 Intergov't Prof Svcs	1,971,169	1,971,164	1,388,485	1,942,000	1,576,000	80.0%	81.2%
640 Machinery/Equipment	0	0	0	18,764	0	n/a	0.0%
750 Dbt Svc - Cap Lease/Prin	0	0	0	0	639,593	n/a	n/a
830 Debt Svc - Ext LTD - Int	0	0	0	55,843	149,444	n/a	267.6%
960 Interfund Ins Svcs	515,872	337,984	337,984	337,984	361,642	107.0%	107.0%
Total Expenditures - SU 119	\$3,893,304	\$3,630,476	\$2,834,561	\$3,718,106	\$4,201,609	115.7%	113.0%
Revenues							
330 Intergov't Revenues	\$12,059	\$20,000	\$0	\$0	\$0	0.0%	n/a
360 Miscellaneous Revenues	7,050	0	3,200	4,800	4,800	n/a	100.0%
Total Revenues - SU 119	\$19,109	\$20,000	\$3,200	\$4,800	\$4,800	24.0%	100.0%

Service Unit 323 – Parking Facilities.....Captain Jeff Schneider

This service unit is responsible for parking enforcement within the City of Yakima. There is currently 1 employee paid entirely out of this service unit, with several others with ancillary parking duties, such as supervision, fleet maintenance, and accounting being partially funded from this service unit. In 2013, the Department hired a temporary parking enforcement officer to patrol the downtown business core. This program was highly successful and a second full time parking enforcement officer is being added in 2014

Account 120 Overtime – Overtime in this service unit is primarily due to the employees with ancillary parking duties. Very little overtime is paid out of this account.

Account 130 Special Pay – There are employees that perform ancillary parking duties that are partially funded out of this service unit and a portion of their special pay come from this account.

Account 410 Professional Services – This fund pays for collection services for unpaid parking tickets, access to vehicle registrations, and service for the electronic ticketing system.

Revenues in this service unit consist of parking fines.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 323 Parking Facilities	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$55,841	\$51,105	\$38,000	\$51,105	\$80,209	156.9%	156.9%
120 Overtime	1,922	5,000	220	1,000	5,000	100.0%	500.0%
130 Special Pay	311	34	692	734	104	305.9%	14.2%
140 Retire/Term Cashout	155	0	12	0	0	n/a	n/a
Total	58,229	56,139	38,924	52,839	85,313	152.0%	161.5%
200 Personnel Benefits	22,972	20,904	15,477	20,904	40,174	192.2%	192.2%
310 Office/Oper Supplies	0	1,000	0	0	1,000	100.0%	#DIV/0!
400 Other Services/Charges							
410 Professional Services	8,467	10,000	3,365	5,000	10,000	100.0%	200.0%
420 Communications	1,307	1,000	690	500	1,681	168.1%	336.2%
470 Public Utility Services	9,194	13,022	6,703	10,293	10,852	83.3%	105.4%
490 Miscellaneous	0	0	43	0	0	n/a	n/a
Total	18,968	24,022	10,801	15,793	22,533	93.8%	142.7%
Total Expenditures - SU 323	\$100,169	\$102,065	\$65,202	\$89,536	\$149,020	146.0%	166.4%
Revenues							
350 Fines and Forfeits	\$50,438	\$85,000	\$35,580	\$60,000	\$100,000	117.6%	166.7%
360 Miscellaneous Revenues	2,294	150	70	150	150	100.0%	100.0%
Total Revenues - SU 323	\$52,732	\$85,150	\$35,650	\$60,150	\$100,150	117.6%	166.5%

Service Unit 633 – Facility Maintenance..... Captain Jeff Schneider

This service unit is responsible for the maintenance of the police facility within the City of Yakima.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 633 Facility Maintenance	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$84,021	\$85,038	\$63,263	\$85,038	\$85,315	100.3%	100.3%
120 Overtime	8,136	7,000	7,041	11,000	10,000	142.9%	90.9%
130 Special Pay	686	0	2,593	3,000	1,438	n/a	47.9%
140 Retire/Term Cashout	0	0	732	732	800	n/a	109.3%
200 Personnel Benefits	36,447	37,099	29,689	37,099	37,865	102.1%	102.1%
310 Office/Oper Supplies	51,762	45,000	34,709	40,000	45,000	100.0%	112.5%
400 Other Services/Charges							
470 Public Utility Services	174,440	198,317	128,364	198,317	198,516	100.1%	100.1%
480 Repairs/Maintenance	57,603	75,000	49,047	75,000	75,000	100.0%	100.0%
Total	232,043	273,317	177,411	273,317	273,516	100.1%	100.1%
Total Expenditures - SU 633	\$413,095	\$447,454	\$315,438	\$450,186	\$453,934	101.4%	100.8%

POLICE
2014 BUDGET NARRATIVE

PUBLIC SAFETY COMMUNICATIONS

Police Chief
Information Technology Services Manager

Dominic Rizzi
Wayne Wantland

DEFINITION

The responsibilities of this division are to provide emergency call answering, dispatching, records keeping and communications support for the public safety departments and agencies served. The goal of the division is to provide quality, efficient, cost-effective emergency communications and communications support to the citizens and those departments and agencies served.

The Public Safety Communications Department has the following service units:

- Service Unit 103 – Criminal Justice Sales Tax .3% Increase**
- Service Unit 120 – 9-1-1 Call Takers**
- Service Unit 124 – Communications**
- Service Unit 645 – Interfund Distribution**
- Service Unit 699 – General Revenues**

AUTHORIZED PERSONNEL

Class Code	Position Title	2012 Actual	2013 Amended Budget	2014 Proposed Budget
1291	Communications & Technology Manager ⁽¹⁾	1.00	1.00	0.00
	Public Safety Manager ⁽¹⁾	0.00	0.00	1.00
4520	Electronics Technician I ⁽¹⁾	1.00	1.00	0.00
4521	Electronics Technician II ⁽¹⁾	1.00	1.00	0.00
4522	Electronic Supervisor ⁽¹⁾	1.00	1.00	0.00
6410	9-1-1 Call Taker ⁽²⁾	13.00	15.00	15.00
6412	Public Safety Dispatcher	12.00	12.00	12.00
6415	Public Safety Lead Dispatcher	5.00	5.00	5.00
17101	Public Safety Asst. Comm. Manager	1.00	1.00	1.00
18101	Communications Division Office Assistant	1.00	1.00	1.00
Total Personnel ⁽²⁾		36.00	38.00	35.00

- (1) Due to the increased demands placed on the ITS Division and the significant projects that the Communications Center is facing in the near future the combined Communications and Technology Manager position will be split back into its separate positions as they were prior to 2011. In addition, the electronic maintenance section of the division (3.0 FTE's) will be moved to the ITS division to provide better service to the City and to take advantage of shared resources, making the entire delivery of technology services to the city more efficient.
- (2) Due to increased workload throughout the communications center the call taking staff was increased by two positions in a 2013 Strategic Initiative. This was funded in most part by the 911 contract.
- (3) Public Safety Communications funds .50 FTE's in Information Systems.

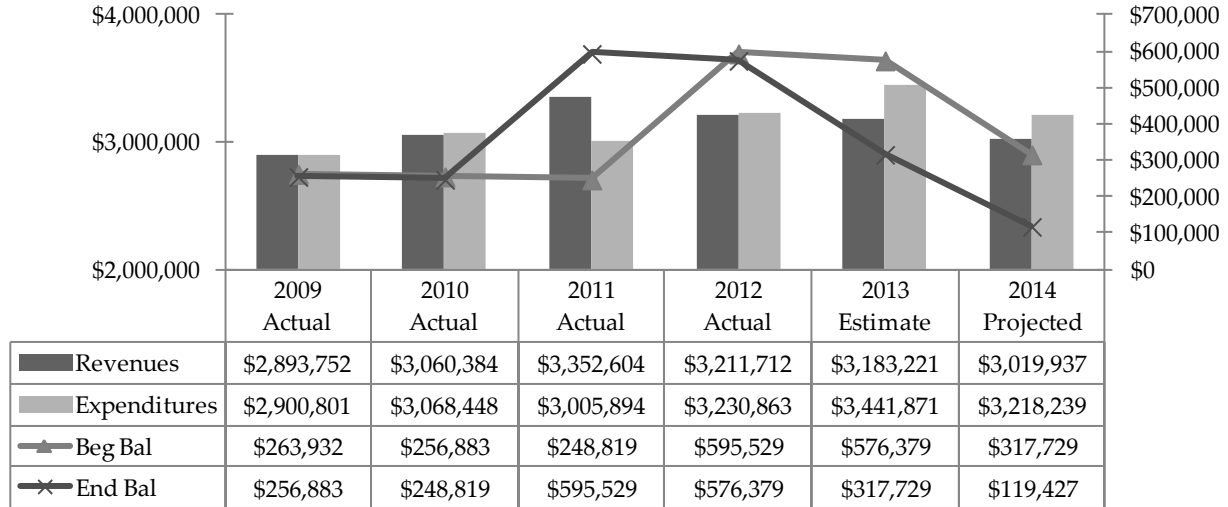
BUDGET SUMMARY

Dept 151 Public Safety Comm	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
103 Crim Just Sls Tx .3% Inc	\$139,930	\$177,800	\$129,672	\$177,408	\$174,364	98.1%	98.3%
120 911 Call-Takers	1,734,493	1,770,568	1,163,472	1,738,784	1,786,262	100.9%	102.7%
124 Communications	1,356,440	1,571,786	1,067,831	1,525,679	1,257,613	80.0%	82.4%
Total Expenditures	\$3,230,863	\$3,520,154	\$2,360,975	\$3,441,871	\$3,218,239	91.4%	93.5%
Revenue Summary By Service Unit							
103 Crim Just Sls Tx .3% Inc	\$176,230	\$177,500	\$137,801	\$177,500	\$175,000	98.6%	98.6%
124 Communications	2,191,879	2,169,578	1,763,161	2,084,471	2,133,687	98.3%	102.4%
645 Interfund Distribution	840,000	920,000	615,000	920,000	710,000	77.2%	77.2%
699 General Revenues	3,603	1,250	32	1,250	1,250	100.0%	100.0%
Total Revenues	\$3,211,712	\$3,268,328	\$2,515,994	\$3,183,221	\$3,019,937	92.4%	94.9%
Fund Balance							
Beginning Balance	\$595,530	\$363,616	\$576,379	\$576,379	\$317,729	87.4%	55.1%
Revenues Less Expenditures	-19,151	-251,826	155,020	-258,650	-198,302	78.7%	76.7%
Ending Balance	\$576,379	\$111,790	\$731,399	\$317,729	\$119,427	106.8%	37.6%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
Expenditure Summary By Type	Actual	Amended	Actual	Estimated	Projected	from	of
		Budget	09/30/13	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$1,963,608	\$2,170,789	\$1,497,180	\$2,092,206	\$1,918,851	88.4%	59.6%
200 Personnel Benefits	705,598	901,596	525,722	900,596	712,720	79.1%	22.1%
Sub-Total Salaries & Benefits	2,669,206	3,072,385	2,022,902	2,992,802	2,631,571	85.7%	81.8%
300 Supplies	62,098	55,100	32,519	58,500	19,000	34.5%	0.6%
400 Other Services/Charges	291,902	168,666	152,830	166,566	157,626	93.5%	4.9%
600 Capital Outlays	20,620	15,000	0	15,000	0	0.0%	0.0%
700 Debt Service	34,912	26,185	26,184	26,185	198,600	758.4%	6.2%
900 Intfnd Pymt f/Svcs	152,125	182,818	126,539	182,818	211,443	115.7%	6.6%
Total Expenditures	\$3,230,863	\$3,520,154	\$2,360,974	\$3,441,871	\$3,218,240	91.4%	100.0%

EXPLANATORY NARRATIVE

Within this division, there are three primary service units. Service unit 103 is funded through the .3% Criminal Justice Sales Tax and allows the division to meet the demands being placed on it from the Criminal Justice departments in the City. Service Unit 120 provides the 9-1-1 call answering services for the entire Yakima County. Service Unit 124 provides public safety dispatching, which includes Police and Fire/EMS for all City departments and other user agencies under contract. These computations exclude the 9-1-1 Communication accounts, which have no direct impact on city revenues as it is funded through the 9-1-1 contracts with Yakima County.

PUBLIC SAFETY COMMUNICATION FUND FINANCIAL DATA



Service Unit 103 – Criminal Justice Sales Tax .3% Increase

The communications center is a significant partner with the criminal justice system in the city and, therefore, receives a small portion of this revenue stream to help offset the cost attributed to support of the criminal justice departments. This revenue funds two dispatcher positions that support law enforcement activities. Revenues come from the .3% Criminal Justice Sales tax.

	(1) 2012 Actual	(2) 2013 Amended Budget	(3) 2013 Actual 09/30/13	(4) 2013 Estimated Year-End	(5) 2014 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 103 Crim Just Sls Tx .3% Inc							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$88,711	\$114,482	\$80,620	\$104,090	\$117,421	102.6%	112.8%
120 Overtime	10,141	9,000	13,293	19,000	9,000	100.0%	47.4%
130 Special Pay	505	600	408	600	600	100.0%	0.3%
Total	99,357	124,082	94,321	123,690	127,021	102.4%	102.7%
200 Personnel Benefits	40,572	53,718	35,350	53,718	47,344	88.1%	88.1%
Total Expenditures - SU 103	\$139,929	\$177,800	\$129,671	\$177,408	\$174,365	98.1%	98.3%
Revenues							
310 Taxes	\$176,230	\$177,500	\$137,801	\$177,500	\$175,000	98.6%	98.6%

Service Unit 120 – 9-1-1 Call Takers

This service unit provides 9-1-1 call taking for the entire Yakima County, and is funded completely under contract with Yakima County from the 9-1-1 excise tax revenue.

Account 120 Overtime – Overtime in this service unit is primarily due to two factors. The primary factor is that there must be a minimum number of personnel on duty at any given time to deal with the workload of processing emergency calls. The second factor is that this is a high stress environment that tends to lead to high turnover (a nationwide issue). With this turnover, the use of existing personnel is required to meet factor number one.

Account 130 Special Pay – The areas that require special pay frequently are bilingual pay (continual for certified personnel) and special assignment pay as needed.

Account 410 Professional Services – This line item is used when professional assistance is needed, such as instructors for this service unit.

Account 770 Debt Services – This line item is the 911 contribution to the debt services on the construction costs of the new 911/Dispatch center being built in the County-owned Restitution Center Bldg. Yakima County will be bonding the costs and this service unit will be paying its share of those costs. This amount is for approximately 6 months of that cost in 2014 as it is expected the bond will not be issued until June.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 120 911 Call-Takers	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$852,163	\$937,143	\$545,081	\$793,513	\$907,011	96.8%	114.3%
120 Overtime	96,061	55,000	107,610	150,000	55,000	100.0%	36.7%
130 Special Pay	2,899	2,953	12,686	12,953	2,026	68.6%	15.6%
140 Retire/Term Cashout	18,673	0	7,229	10,845	0	n/a	0.0%
Total	969,796	995,096	672,606	967,311	964,037	96.9%	99.7%
200 Personnel Benefits							
200 Personnel Benefits	348,843	449,355	247,214	449,355	368,182	81.9%	81.9%
280 Clothing & Misc	2,788	2,300	367	1,800	2,300	100.0%	127.8%
Total	351,631	451,655	247,581	451,155	370,482	82.0%	82.1%
300 Supplies							
310 Office/Oper Supplies	8,027	6,000	2,543	6,000	6,000	100.0%	100.0%
350 Small Tools & Equip	2,550	10,000	1,920	10,000	10,000	100.0%	100.0%
Total	10,577	16,000	4,463	16,000	16,000	100.0%	100.0%
400 Other Services/Charges							
410 Professional Services	1,500	3,000	6,149	3,000	3,000	100.0%	100.0%
420 Communications	83,559	45,000	36,082	45,000	45,000	100.0%	100.0%
430 Trans/Training	13,260	10,000	6,483	6,000	10,000	100.0%	166.7%
480 Repairs/Maintenance	125,163	50,000	51,188	50,000	50,000	100.0%	100.0%
490 Miscellaneous	16,574	17,000	12,381	17,500	17,000	100.0%	97.1%
Total	240,056	125,000	112,283	121,500	125,000	100.0%	102.9%
640 Machinery & Equipment	10,310	0	0	0	0	n/a	n/a
770 Dbt Svc - Other Notes	0	0	0	0	97,500	n/a	n/a
830 Debt Svc - Ext LTD - Int	0	0	0	0	1,800	n/a	n/a
900 Interfund Pmt f/Services							
960 Interfund Ins Svcs	25,887	27,699	27,699	27,699	29,638	107.0%	107.0%
990 Interfund Admin Chgs	126,238	155,119	98,840	155,119	181,805	117.2%	117.2%
Total	152,125	182,818	126,539	182,818	211,443	115.7%	115.7%
Total Expenditures - SU 120	<u>\$1,734,495</u>	<u>\$1,770,569</u>	<u>\$1,163,472</u>	<u>\$1,738,784</u>	<u>\$1,786,262</u>	100.9%	102.7%

Service Unit 124 – Communications

This service unit provides the administration and dispatching functions for the division. This service unit is funded from an Interfund transfer from the telephone utility tax, Emergency Services Fund and dispatching fees from contracted agencies.

Account 120 Overtime – Overtime in this service unit is primarily due to two factors. The primary factor is that there must be a minimum number of personnel on duty at any given time to deal with the workload of processing emergency calls. The second factor is that this is a high stress environment that tends to lead to high turnover (a nationwide issue).

Account 130 Special Pay – The areas that require special pay frequently are bilingual pay (continuous for certified personnel), trainer pay and MSAG/Geofile maintenance pay. MSAG/Geofile maintenance is the task of keeping the 911 records correct as well as the information on the mapping system which requires constant updating.

Account 410 Professional Services – This line item is used when professional assistance is needed, such as instructors for this service unit.

Account 770 Debt Services – This line item is the 911 contribution to the debt services on the construction costs of the new 911/Dispatch center being built in the County-owned Restitution Center Bldg. Yakima County will be bonding the costs and this service unit will be paying its share of those costs. This amount is for approximately 6 months of that cost in 2014 as it is expected the bond will not be issued until June.

Revenues consist of primary the Telephone Utility tax, Emergency Services Fund and augmented by dispatching user fees to other agencies for which the departments dispatches.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 124 Communications	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$801,597	\$1,011,275	\$597,642	\$838,980	\$791,420	78.3%	94.3%
120 Overtime	73,356	39,000	108,466	139,000	35,000	89.7%	25.2%
130 Special Pay	1,943	1,337	16,110	15,191	1,373	102.7%	9.0%
140 Retire/Term Cashout	17,558	0	8,033	8,033	0	n/a	0.0%
Total	894,454	1,051,612	730,251	1,001,204	827,793	78.7%	82.7%
200 Personnel Benefits							
200 Personnel Benefits	311,280	394,224	241,883	394,224	293,394	74.4%	74.4%
280 Clothing & Misc	2,115	2,000	908	1,500	1,500	75.0%	100.0%
Total	313,395	396,224	242,791	395,724	294,894	74.4%	74.5%
300 Supplies							
310 Office/Oper Supplies	34,586	31,000	18,356	31,000	3,000	9.7%	9.7%
340 Items Pchsd f/Resale	12,017	0	-1,711	0	0	n/a	n/a
350 Small Tools & Equip	4,918	8,100	11,412	11,500	0	0.0%	0.0%
Total	51,521	39,100	28,057	42,500	3,000	7.7%	7.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 124 Communications	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
400 Other Services/Charges							
410 Professional Services	7,946	3,500	12,744	10,900	3,500	100.0%	32.1%
420 Communications	31,190	22,266	16,557	19,266	14,626	65.7%	75.9%
430 Trans/Training	2,803	3,000	176	0	3,000	100.0%	n/a
450 Oper Rentals/Leases	0	3,400	3,247	3,400	0	0.0%	0.0%
480 Repairs/Maintenance	2,922	4,500	3,174	4,500	4,500	100.0%	100.0%
490 Miscellaneous	6,987	7,000	4,650	7,000	7,000	100.0%	100.0%
Total	51,848	43,666	40,548	45,066	32,626	74.7%	72.4%
640 Machinery & Equipment	10,310	15,000	0	15,000	0	0.0%	0.0%
700 Debt Service - Principal							
750 Dbt Svc - Cap Ls/Prin	33,086	25,735	25,735	25,735	0	0.0%	0.0%
770 Dbt Svc - Other Notes	0	0	0	0	97,500	n/a	n/a
Total	33,086	25,735	25,735	25,735	97,500	378.9%	378.9%
830 Debt Svc - Ext LTD - Int	1,825	450	449	450	1,800	400.0%	400.0%
Total Expenditures - SU 124	\$1,356,439	\$1,571,787	\$1,067,831	\$1,525,679	\$1,257,613	80.0%	82.4%
Revenues							
330 Intergov't Revenues	\$2,105,350	\$2,078,102	\$1,703,826	\$2,025,232	\$2,131,687	102.6%	105.3%
340 Chrgs f/Goods & Svcs	75,105	81,648	49,371	49,411	2,000	2.4%	4.0%
360 Miscellaneous Revenues	11,424	9,828	9,964	9,828	0	0.0%	0.0%
Total Revenues - SU 124	\$2,191,879	\$2,169,578	\$1,763,161	\$2,084,471	\$2,133,687	98.3%	102.4%

Service Unit 645 – Interfund Distribution

This service unit provides revenue support to the Service Unit 124 from the telephone excise tax collection and operating transfer from Emergency Services Fund.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 645 Interfund Distribution	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Revenues							
390 Other Financing Sources	\$840,000	\$920,000	\$615,000	\$920,000	\$710,000	77.2%	77.2%

Service Unit 699 – General Revenues

This service unit provides revenue support to the Division from the carryover of previous years and any miscellaneous income received.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 699 General Revenues	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$595,530	\$363,616	\$576,379	\$576,379	\$317,729	87.4%	55.1%
360 Miscellaneous Revenues	3,603	1,250	32	1,250	1,250	100.0%	100.0%
Total Revenues - SU 699	\$599,133	\$364,866	\$576,411	\$577,629	\$318,979	87.4%	55.2%

POLICE
2014 BUDGET NARRATIVE

POLICE GRANTS

Police Chief

Dominic Rizzi

DEFINITION

This fund was initially created in 2011 to account for Police Grants. Grant funded activities tend to generate inconsistent streams of revenue, reimbursements and expenditures which are better managed outside of the General Fund. Although not a “grant” by definition, the revenue generated by seizures of property and cash from drug-related cases involve use and accounting restrictions similar to grant funds. Therefore, such revenues are accounted for with their respective expenditures in this fund.

The following service units comprise this department:

- Service Unit 112 – Investigation**
- Service Unit 113 – Preventive Patrol**
- Service Unit 117 – Police Special Operations**
- Service Unit 131 – Prosecution**
- Service Unit 699 – General Revenues**

AUTHORIZED PERSONNEL

Police Grants fund 1.0 FTE that is included in Police (052) and 1.0 FTE in the Legal Department (017).

BUDGET SUMMARY

Dept 152 Police Grants	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
112 Investigation	\$247,736	\$226,400	\$294,809	\$344,631	\$345,207	152.5%	100.2%
113 Preventive Patrol	613,686	295,288	245,101	304,918	0	0.0%	0.0%
117 Police Special Operations	107,039	63,200	63,203	63,200	0	0.0%	0.0%
131 Prosecution	117,918	123,190	89,938	122,690	123,816	100.5%	100.9%
Total Expenditures	\$1,086,379	\$708,078	\$693,051	\$835,439	\$469,023	66.2%	56.1%
Revenue Summary By Service Unit							
112 Investigation	\$559,631	\$354,000	\$252,897	\$479,000	\$484,000	136.7%	101.0%
113 Preventive Patrol	576,700	290,711	210,065	290,711	0	0.0%	0.0%
117 Police Special Operations	107,039	63,200	63,203	63,200	0	0.0%	0.0%
699 General Revenues	5,000	0	0	0	0	n/a	n/a
Total Revenues	\$1,248,370	\$707,911	\$526,165	\$832,911	\$484,000	68.4%	58.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Fund Balance							
Beginning Balance	\$269,417	\$403,687	\$431,407	\$431,407	\$428,879	106.2%	99.4%
Revenues Less Expenditures	161,989	-167	-166,887	-2,528	14,976	n/a	-592.4%
Ending Balance	\$431,406	\$403,520	\$264,520	\$428,879	\$443,855	110.0%	103.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	of Total
Expenditure Summary By Type							
100 Salaries & Wages	\$638,567	\$487,539	\$466,252	\$585,170	\$285,927	58.6%	61.0%
200 Personnel Benefits	176,485	87,039	74,829	87,039	46,665	53.6%	9.9%
Sub-Total Salaries & Benefits	815,052	574,578	541,081	672,209	332,592	57.9%	70.9%
300 Supplies	83,104	14,900	4,613	9,500	16,900	113.4%	3.6%
400 Other Svcs & Charges	171,223	118,600	104,726	111,100	119,531	100.8%	25.5%
500 Intgov Svcs/Other Intfnd	17,001	0	0	0	0	n/a	0.0%
600 Capital Outlays	0	0	42,632	42,631	0	n/a	0.0%
Total Expenditures	\$1,086,380	\$708,078	\$693,052	\$835,440	\$469,023	66.2%	100.0%

EXPLANATORY NARRATIVE

Service Unit 112 – Investigation

The Narcotics unit frequently seizes property and cash in conjunction with its crime-fighting activities. The unit also assists in federal drug investigations with such agencies as the FBI, the US Marshall's Office, DEA and others. State and federal regulations allow seized property that is ultimately legally forfeited to be used or sold by the police force(s) involved in the case. Such property and its proceeds are restricted to the purpose of fighting crime of the same nature from which it was seized. As such, the revenue from such seizures is accounted for in this fund and only expenditures meeting legal criteria for its use are charged against that revenue. Most notably, the overtime incurred by the Narcotics unit is expended in this fund. Other supplies and costs directly related to drug related crime prevention are also charged to this fund as appropriate. (See also Service Unit 131 for prosecution costs related to these cases.)

Account 120 Overtime – Overtime in this service unit is primarily used to pay overtime to the City Narcotics Unit officers.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as translation services, auction services, preparing seized vehicles for auction, etc.

Revenues consist of seized and forfeited assets.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 112 Investigation	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$43,894	\$0	\$66,562	\$85,000	\$90,771	n/a	106.8%
120 Overtime	18,941	100,000	67,625	100,000	100,000	100.0%	100.0%
130 Special Pay	1,307	0	2,480	2,000	3,951	n/a	197.6%
140 Retire/Term Cashout	0	0	297	0	0	n/a	n/a
Total	64,142	100,000	136,964	187,000	194,722	194.7%	104.1%
200 Personnel Benefits	23,735	0	8,781	0	22,085	n/a	n/a
300 Supplies							
310 Office & Oper Supplies	62,912	14,400	1,629	5,000	14,400	100.0%	288.0%
320 Fuel Consumed	3,183	0	621	2,000	2,000	n/a	100.0%
350 Small Tools & Equip	0	0	2,109	2,000	0	n/a	0.0%
Total	66,095	14,400	4,359	9,000	16,400	113.9%	182.2%
410 Professional Services	93,765	112,000	102,074	106,000	112,000	100.0%	105.7%
640 Machinery & Equip	0	0	42,632	42,631	0	n/a	0.0%
Total Expenditures - SU 112	\$247,737	\$226,400	\$294,810	\$344,631	\$345,207	152.5%	100.2%
Revenues							
330 Intergovernmental Rev	\$27,360	\$50,000	\$54,957	\$100,000	\$100,000	200.0%	100.0%
360 Miscellaneous Revenues	0	0	43,679	75,000	80,000	n/a	106.7%
380 Nonrevenues	532,271	304,000	154,261	304,000	304,000	100.0%	100.0%
Total Revenues - SU 112	\$559,631	\$354,000	\$252,897	\$479,000	\$484,000	136.7%	101.0%

Service Unit 113 – Preventive Patrol

The COPS Hiring Recovery Program Grant expired in 2014, and funded 7 officer positions. The purpose of this Recovery Act grant was to provide police officer jobs to expand the department and / or prevent layoff thereby enhancing economic recovery. These officers backfill patrol positions for 2 officers assigned as School Resource Officers, 1 Yakima Housing Authority Officer, and 4 of the 6 positions that were eliminated in the 2010 and 2011 budgets. The grant reimburses only entry level salary and benefit costs for 3 years. Overtime and special pay for these officers is charged to the General Fund. Revenues consisted of a COPS Hiring Recovery Program grant.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 113 Preventive Patrol	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$438,706	\$226,439	\$173,357	\$220,117	\$0	0.0%	0.0%
120 Overtime	23,569	0	10,138	7,000	0	n/a	0.0%
130 Special Pay	14,418	6,695	8,095	10,000	0	0.0%	0.0%
140 Retire/Term Cashout	6,527	0	5,647	5,647	0	n/a	0.0%
Total	483,220	233,134	197,237	242,764	0	0.0%	0.0%
200 Personnel Benefits	130,466	62,154	47,864	62,154	0	0.0%	0.0%
Total Expenditures - SU 113	\$613,686	\$295,288	\$245,101	\$304,918	\$0	0.0%	0.0%
Revenues							
330 Intergovernmental Rev	\$576,700	\$290,711	\$210,065	\$290,711	\$0	0.0%	0.0%

Service Unit 117 – Police Special Operations

The primary activities in this service unit were funded by the Recovery Act Byrne Disparate Agencies Grant. The City was the fiscal agent and primary grantee of this federal award which was intended to fund youth gang prevention activities and technology and minor equipment needs for the City, County and various other cities in the Yakima Valley. This service unit also accounted for Police Department participation in County and other agency grants. The grant period ended for this service unit in early 2013. All funds were expended by the end of 2013.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
SU - 117 Police Special Ops							
Expenses							
120 Overtime	\$0	\$63,200	\$63,203	\$63,200	\$0	0.0%	0.0%
300 Supplies							
310 Office/Oper Supplies	70	0	0	0	0	n/a	n/a
350 Small Tools & Equip	16,938	0	0	0	0	n/a	n/a
Total	17,008	0	0	0	0	n/a	n/a
410 Professional Services	73,029	0	0	0	0	n/a	n/a
520 Intergov't Agreements	17,001	0	0	0	0	n/a	n/a
Total Expenditures - SU 117	<u>\$107,038</u>	<u>\$63,200</u>	<u>\$63,203</u>	<u>\$63,200</u>	<u>\$0</u>	0.0%	0.0%
Revenues							
330 Intergovernmental Rev	\$107,039	\$63,200	\$63,203	\$63,200	\$0	0.0%	0.0%

Service Unit 131 – Prosecution

This service unit accounts for 1 FTE in the Legal Department that prosecutes the drug related crimes of the Narcotics unit. Revenue from seized and forfeited property is generated in this fund from the prosecution of these cases.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
SU - 131 Prosecution							
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$91,205	\$91,205	\$67,848	\$91,205	\$91,205	100.0%	100.0%
130 Special Pay	0	0	1,000	1,000	0	n/a	0.0%
Total	91,205	91,205	68,848	92,205	91,205	100.0%	98.9%
200 Personnel Benefits	22,284	24,885	18,184	24,885	24,580	98.8%	98.8%
310 Office & Oper Supplies	0	500	255	500	500	100.0%	100.0%
400 Other Services/Charges							
420 Communications	1,011	3,250	1,434	1,750	3,181	97.9%	181.8%
430 Trans/Training	498	1,100	358	1,100	1,100	100.0%	100.0%
490 Miscellaneous	2,920	2,250	860	2,250	3,250	144.4%	144.4%
Total	4,429	6,600	2,652	5,100	7,531	114.1%	147.7%
Total Expenditures - SU 131	<u>\$117,918</u>	<u>\$123,190</u>	<u>\$89,939</u>	<u>\$122,690</u>	<u>\$123,816</u>	100.5%	100.9%

Service Units 699 – General Revenues

The numbers shown are the beginning balance for the fund.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$269,417	\$403,687	\$431,407	\$431,407	\$428,879	106.2%	99.4%
360 Miscellaneous Revenues	5,000	0	0	0	0	n/a	n/a
Total Revenues - SU 699	<u>\$274,417</u>	<u>\$403,687</u>	<u>\$431,407</u>	<u>\$431,407</u>	<u>\$428,879</u>	106.2%	99.4%

POLICE
2014 BUDGET NARRATIVE

LAW AND JUSTICE CAPITAL

Police Chief

Dominic Rizzi

DEFINITION

The City uses this fund to account for capital expenditures and grants relating to the law enforcement mission of the Yakima Police Department and the Criminal Justice adjudication mission of the City of Yakima Municipal Court.

The following service units comprise this department:

- Service Unit 103 – Criminal Justice Sales Tax 0.3% Increase**
- Service Unit 111 – Crime Prevention**
- Service Unit 124 – Communications**
- Service Unit 518 – Capital Improvement**
- Service Unit 645 – Interfund Distribution**
- Service Unit 699 – General Revenues**

BUDGET SUMMARY

Dept 333 Law & Justice Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2013	2013	2013	2014	% Chng	% Chng
	2012	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
103 Crim Just Sls Tx .3% Inc	\$44,179	\$26,000	\$0	\$26,000	\$26,000	100.0%	100.0%
111 Crime Prevention	518,412	4,955,463	1,492,387	5,001,408	487,636	9.8%	9.7%
124 Communications	306,811	192,639	192,639	192,639	0	0.0%	0.0%
518 Capital Improvement	84,444	115,000	12,382	69,000	237,000	206.1%	343.5%
Total Expenditures	\$953,846	\$5,289,102	\$1,697,408	\$5,289,047	\$750,636	14.2%	14.2%
Revenue Summary By Service Unit							
103 Crim Just Sls Tx .3% Inc	\$113,267	\$26,000	\$51,518	\$96,500	\$26,000	100.0%	26.9%
111 Crime Prevention	347,650	156,636	156,779	323,136	106,636	68.1%	33.0%
124 Communications	312,724	186,727	377,045	377,046	0	0.0%	0.0%
528 Capital Improvements	0	0	0	0	50,000	n/a	n/a
645 Interfund Distribution	190,242	177,000	136,779	177,000	190,000	107.3%	107.3%
699 General Revenues	8,000	4,540,150	32,144	4,570,150	10,250	0.2%	0.2%
Total Revenues	\$971,883	\$5,086,513	\$754,265	\$5,543,832	\$382,886	7.5%	6.9%
Fund Balance							
Beginning Balance	\$254,340	\$274,124	\$272,377	\$272,377	\$527,162	192.3%	193.5%
Revenues Less Expenditures	18,037	-202,589	-943,143	254,785	-367,750	181.5%	-144.3%
Ending Balance	\$272,377	\$71,535	-\$670,766	\$527,162	\$159,412	222.8%	30.2%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	of Total
300 Supplies	\$37,743	\$2,202,463	\$739,806	\$2,176,827	\$252,636	11.5%	33.7%
400 Other Services/Charges	157,441	105,000	35,200	91,817	127,000	121.0%	16.9%
600 Capital Outlays	350,662	2,681,639	697,402	2,720,403	371,000	13.8%	49.4%
900 Intfnd Pymt f/Svcs	408,000	300,000	225,000	300,000	0	0.0%	0.0%
Total Expenditures	<u>\$953,846</u>	<u>\$5,289,102</u>	<u>\$1,697,408</u>	<u>\$5,289,047</u>	<u>\$750,636</u>	14.2%	100.0%

EXPLANATORY NARRATIVE

Service Unit 103 – Criminal Justice Sales Tax 0.3% Increase

This service unit is used to separately track expenditures paid from the 0.3% Criminal Justice Sales Tax Revenue that is allocated to the Law and Justice Capital Fund. Revenues come from the .3% Criminal Justice Sales tax. See the Preliminary Budget Executive Summary, Section II for a more detailed explanation of this source of revenue.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 103 Crim Just Sls Tx .3% Inc	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
350 Small Tools & Equip	\$0	\$26,000	\$0	\$26,000	\$26,000	100.0%	100.0%
640 Machinery & Equipment	44,179	0	0	0	0	n/a	n/a
Total Revenues - SU 103	<u>\$44,179</u>	<u>\$26,000</u>	<u>\$0</u>	<u>\$26,000</u>	<u>\$26,000</u>	100.0%	100.0%
Revenues							
310 Taxes	\$113,267	\$26,000	\$51,518	\$96,500	\$26,000	100.0%	26.9%

Service Unit 111 – Crime Prevention

This service unit primarily accounts for the purchase of new patrol cars, equipment and technology for police vehicles and special and technical equipment used by SWAT. There are also expenditures from grant funds for special projects or programs related to Crime Prevention. In 2013 the Yakima Police implemented the Take Home Vehicle Policy and purchased 74 new vehicles.

Account 350 Small Tools & Equip – These funds are used to purchase equipment for patrol cars, radios, and equipment for officers.

Account 640 Machinery & Equipment – These funds support the replacement of the Police Department fleet.

Revenues consist of Cable Television Tax Revenue and private and federal grant reimbursement for capital purchases.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 111 Crime Prevention	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
350 Small Tools & Equip	\$37,743	\$2,176,463	\$739,806	\$2,150,827	\$226,636	10.4%	10.5%
480 Repairs/Maintenance	566	0	22,818	22,817	0	n/a	0.0%
640 Machinery & Equipment	72,103	2,479,000	504,763	2,527,764	261,000	10.5%	10.3%
950 Interfund Opt Rent/Lease	408,000	300,000	225,000	300,000	0	0.0%	0.0%
Total Expenditures - SU 111	\$518,412	\$4,955,463	\$1,492,387	\$5,001,408	\$487,636	9.8%	9.7%
Revenues							
310 Taxes	\$1,109,687	\$1,115,000	\$902,560	\$1,281,500	\$1,155,000	103.6%	90.1%
330 Intergov't Revenues	571,803	499,636	387,638	569,636	572,436	114.6%	100.5%
340 Chrgs f/Goods & Svcs	68	0	145	136	0	n/a	0.0%
Total Revenues - SU 111	\$1,109,755	\$1,115,000	\$902,705	\$1,281,636	\$1,155,000	103.6%	90.1%

Service Unit 124 – Communications

This service unit was created to account for the Integrated Regional Public Safety System (IPSS) Project. As fiscal agent for the Project, the City will administer the funding to plan, implement and manage a common communications and records management system for the Yakima Consortium for Regional Public Safety (YAKCORPS). Funding for the Project consisted primarily of Federal Earmark Grants administered by the Department of Justice COPS Office. All phases of this project were completed by the end of 2013.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 124 Communications	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
410 Professional Services	\$75,201	\$0	\$0	\$0	\$0	n/a	n/a
640 Machinery & Equipment	231,611	192,639	192,639	192,639	0	0.0%	0.0%
Total Expenditures - SU 124	\$306,812	\$192,639	\$192,639	\$192,639	\$0	0.0%	0.0%
Revenues							
330 Intergov't Revenues	\$231,611	\$192,639	\$192,639	\$192,639	\$0	0.0%	0.0%

Service Unit 518 – Capital Improvement

The main expense in this account is security upgrades to the Law and Justice Center.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 518 Capital Improvement	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Other Services/Charges							
410 Professional Services	\$68,773	\$65,000	\$3,167	\$39,000	\$65,000	100.0%	166.7%
480 Repairs/Maintenance	12,901	40,000	9,215	30,000	62,000	155.0%	206.7%
Total	81,674	105,000	12,382	69,000	127,000	121.0%	184.1%
600 Capital Outlays							
620 Buildings	2,770	0	0	0	0	n/a	n/a
640 Machinery & Equip	0	10,000	0	0	10,000	100.0%	n/a
650 Construction Proj	0	0	0	0	100,000	n/a	n/a
Total	2,770	10,000	0	0	110,000	n/a	n/a
Total Expenditures - SU 518	\$84,444	\$115,000	\$12,382	\$69,000	\$237,000	206.1%	343.5%

Service Unit 124 – Communications

This service unit was created for general improvements to the Miller Park Activities Center.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 528 Capital Improvements	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
370 Prop/Trust Gains & Other	\$0	\$0	\$0	\$0	\$50,000	n/a	n/a

Service Units 645 and 699 – Revenues

Revenues consist of Interfund transfers and Beginning Fund Balances.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 645 Interfund Distribution	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
390 Other Financing Sources	\$190,242	\$177,000	\$136,779	\$177,000	\$190,000	107.3%	107.3%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$254,340	\$274,124	\$272,377	\$272,377	\$527,162	192.3%	193.5%
360 Miscellaneous Revenues	8,000	250	0	250	250	100.0%	100.0%
390 Other Financing Srcs	0	4,539,900	32,144	4,569,900	10,000	0.2%	0.2%
Total Revenues - SU 699	\$254,340	\$4,814,024	\$304,521	\$4,842,277	\$537,162	11.2%	11.1%

Fire

<u>Department</u>	<u>Fund</u>
Fire	032
Emergency Services	150
Fire Capital	332

FIRE

2014 Budgeted Staffing Levels

B. STEWART

Acting Fire Chief

89.00 Positions

C. MENDOZA
Administrative Assistant

R. MANTEY
Secretary II

VACANT
Deputy Chief

M. SOPTICH
Deputy Chief

T. SEVIGNY
A. CASTILLEJA
M. COLE
Operations Battalion
Chiefs

**OPERATIONS &
LOGISTICS**
78.00 Positions / 3 Shifts
Fire • EMS • Equipment
Special Operations /
Logistics
Vehicle Maintenance

Fire Suppression • EMS
Responses
Hazardous Material
Responses
Disaster Planning
Emergency Preparedness
Resource Scheduling

**SUPPORT
SERVICES**
4.00 Positions
Strategic Planning
Accreditation
Budgeting
Info Systems Purchasing
Internal Affairs
Community Risk
Training • Safety
Investigations
Codes Interface
Fire Marshall
Fire Inspections
Reserve Force (12)

**Public Safety
Communications**

POLICE DEPARTMENT

FIRE
2014 BUDGET NARRATIVE

FIRE
GENERAL FUND

Acting Fire Chief

Bob Stewart

DEFINITION

The mission of the Yakima Fire Department (YFD) is to protect life and property and to preserve the environment during incidents involving structural fires, medical emergencies and other disasters – natural or man-made. Additionally, YFD provides fire and injury prevention training to the community with a focus on teaching school-age children. YFD participates, and is in compliance with the National Incident Management System (NIMS) for statistical incident data tracking as well as to ensure responder accountability and safety.

Fire Stations are strategically located throughout the community to provide for timely response and mitigation of emergency incidents.

The Fire Department has the following service units:

- Service Unit 121 – Auxiliary**
- Service Unit 122 – Fire Suppression**
- Service Unit 123 – Investigation**
- Service Unit 125 – Training**
- Service Unit 129 – Administration**

PERFORMANCE STATISTICS

	2012 Actual	2013 Amended Budget	2014 Proposed Budget
Auxiliary			
Fire	371	380	390
Rupture/Explosions	8	12	8
Hazardous Condition	145	151	152
Service Call	388	582	407
Good Intent (response to report of fire / other hazardous conditions)	790	820	830
False Call	481	532	505
Other (miscellaneous request for service)	20	19	21
EMS/Rescue	7150	5737	7500
Investigation			
Juvenile Fire Setter Counseling	5	5	5
Investigate and Determine the Cause of the Fires	210	74	200

- *Structural Fires* – Structure fires usually require four or more companies per response.
- *Other Fires* – Includes vehicle, aircraft, outside of structure fires, and grass fires.

- *Hazardous Conditions* – Include liquid spills, hazardous material leaks, spills or incidents.
- *Electrical Hazards* – Events that pose risk to health and welfare of people, property or environment.
- *Service Call* – Includes such alarms as smell of smoke, carbon monoxide alarms sounding, assisting invalids, lock-outs and various other calls not requiring a “lights and siren” emergency response.
- *Automatic Alarms* – Alarms from on-site monitoring systems.
- *Other Emergencies* – Calls that are unique in nature that are not able to be categorized.
- *EMS/Rescue* – Consist of all types of medical and traumatic injury calls, including: cardiac difficulties and arrest, breathing difficulties and arrest, vehicles accidents, and varied technical rescue services.

AUTHORIZED PERSONNEL

Class Code	Position Title	2012	2013	2014
		Actual	Amended Budget	Proposed Budget
1180	Fire Chief	1.00	1.00	1.00
4420	Fire Code Inspector ⁽¹⁾	0.00	2.00	2.00
6321	Firefighter	57.00	55.00	57.00
6323	Fire Lieutenant (Shift)	12.00	12.00	12.00
6325	Fire Captain (Shift)	6.00	6.00	7.00
6327	Battalion Chief (Shift)	3.00	3.00	3.00
6343	Deputy Fire Marshal	1.00	1.00	1.00
6351	Fire Training Supervisor	1.00	1.00	1.00
6380	Deputy Fire Chief	2.00	2.00	2.00
6441	Secretary II	1.00	1.00	1.00
8230	Maintenance Mechanic	1.00	1.00	1.00
16101	Administrative Assistant to the Fire Chief	1.00	1.00	1.00
Total Personnel ⁽²⁾		87.00	86.00	89.00

(1) Two Fire Code Inspector positions were reinstated in 2013.

(2) 9.00 FTE's funded by Emergency Services (150).

BUDGET SUMMARY

Dept 032 Fire	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>Actual 09/30/13</u>	<u>Estimated Year-End</u>	<u>Projected Budget</u>	<u>from 2 to 5</u>	<u>from 4 to 5</u>
121 Fire Auxiliary	\$8,842	\$11,800	\$3,550	\$11,800	\$13,200	111.9%	111.9%
122 Fire Suppression	8,497,188	8,672,941	6,260,124	8,632,490	8,804,802	101.5%	102.0%
123 Fire Investigation	6,802	204,063	43,534	119,852	166,624	81.7%	139.0%
125 Fire Training	187,859	211,422	112,388	192,203	281,175	133.0%	146.3%
129 Administration	719,131	809,250	611,068	833,400	901,457	111.4%	108.2%
Total Expenditures	\$9,419,822	\$9,909,476	\$7,030,664	\$9,789,745	\$10,167,258	102.6%	103.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2013	2013	2013	2014	% Chng	%
	2012	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$6,864,269	\$7,148,119	\$5,116,190	\$7,070,473	\$7,548,575	105.6%	74.2%
200 Personnel Benefits	1,780,691	2,054,458	1,456,084	2,020,761	1,748,017	85.1%	17.2%
Sub-Total Salaries & Benefits	8,644,960	9,202,577	6,572,274	9,091,234	9,296,592	101.0%	91.4%
300 Supplies	265,211	267,200	162,027	254,200	261,600	97.9%	2.6%
400 Other Services/Charges	242,524	274,276	171,041	272,738	347,971	126.9%	3.4%
500 Intergovernmental Svcs	0	100	0	100	100	100.0%	0.0%
700 Debt Service	0	40,000	0	46,150	126,899	317.2%	1.2%
900 Intfnd Pymt f/Svcs	267,125	125,324	125,324	125,324	134,096	107.0%	1.3%
Total Expenditures	<u>\$9,419,820</u>	<u>\$9,909,477</u>	<u>\$7,030,666</u>	<u>\$9,789,746</u>	<u>\$10,167,258</u>	102.6%	100.0%

EXPLANATORY NARRATIVE

The Department provides service in a wide variety of areas such as Fire Suppression, Public Fire Prevention Education, Injury Prevention Education, Hazardous Materials Response, Basic Life Support Emergency Medical Response, Disaster Planning, Aircraft Fire and Rescue Response, Cave-in/Building Collapse Rescue, Fire Investigation, 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. The position of Training Lieutenant will be filled in 2014 through 2017. This improvement is supported by a significant increase in the training education budget.

The Department has devoted a large percentage of available training funds toward state and federally mandated training for structured Firefighter training, Aircraft Fire and Rescue, specialized rescue, Emergency Medical certification, hazardous materials response, Incident Command and National Incident Management System (NIMS) training. In 2014 the Department will focus on implementing an officer development program. An emphasis on succession training and officer development will be instituted in 2014.

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 2014, the funding of this account is from the Emergency Services Fund; contribution from the General Fund continues to be eliminated again this year due to budget constraint. This level of funding is barely adequate to provide enough revenue to meet the immediate apparatus replacement needs that exist today. Future apparatus, facilities and equipment needs are not addressable with this level of funding.

Service Unit 121 – Auxiliary.....Deputy Chief Mark Soptich

The “Reserves” consist of a small group of dedicated individuals who volunteer their time to support the mission of the Yakima Fire Department. Activities of this group include:

- *Operational Support* – The Reserves’ role at an emergency scene focuses around firefighter rehabilitation and safety by refilling breathing air bottles, providing hydration and energy foods, monitoring firefighter’s vital signs and establishing shelter for firefighters during extreme weather conditions.
- *Public Education* – The Reserves assist with events such as EDITH House and career fairs.
- *Chaplaincy* – Reserve members with Chaplain training provide counseling and crisis intervention at the emergency scene and Critical Incident Stress Debriefing (CISD) for responders.

Account 350 Small Tools and Equipment – This account is used for equipment replacement as needed (i.e., smoke detectors, blood pressure (BP) cuffs, reflective safety vests, puppets and sports drinks.)

Account 410 Professional Services – This account provides for background checks on Reserve candidates. The fund is used some years more than others depending on new reserve candidate applications

Account 4R0 Reserve Firefighters – This fund is for compensation of costs incurred by reserves responding to emergencies and performing public services. The reserves are paid a small amount per incident to help offset the costs of gas money that they incur driving to the fire station from their homes for volunteer work for the city. This compensation is paid on a quarterly basis.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
<u>SU - 121 Fire Auxiliary</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>Actual 09/30/13</u>	<u>Estimated Year-End</u>	<u>Projected Budget</u>	<u>from 2 to 5</u>	<u>from 4 to 5</u>
Expenses							
120 Overtime	\$300	\$0	\$0	\$0	\$0	n/a	n/a
200 Personnel Benefits							
200 Personnel Benefits	674	900	480	900	900	100.0%	100.0%
280 Clothing & Misc	1,264	1,600	6	1,600	3,000	187.5%	187.5%
Total	1,938	2,500	486	2,500	3,900	156.0%	156.0%
350 Small Tools & Equip	1,036	1,500	15	1,500	1,500	100.0%	100.0%
400 Other Services/Charges							
410 Professional Services	654	800	14	800	800	100.0%	100.0%
480 Repairs/Maintenance	141	500	33	500	500	100.0%	100.0%
490 Miscellaneous	1,122	1,500	552	1,500	1,500	100.0%	100.0%
4R0 Reserve Fire Fighters	3,651	5,000	2,450	5,000	5,000	100.0%	100.0%
Total	5,568	7,800	3,049	7,800	7,800	100.0%	100.0%
Total Expenditures - SU 121	\$8,842	\$11,800	\$3,550	\$11,800	\$13,200	111.9%	111.9%

Service Unit 122 – Suppression.....Acting Fire Chief Bob Stewart

The mission of this service unit is to professionally and expeditiously control and mitigate incidents resulting from fires, medical emergencies, natural and man-made disasters, hazardous materials incidents, and other related incidents; to minimize suffering and loss of life and property; and to protect the environment.

Account 110 Salaries and Wages – A four year contract settlement allows cost of living increases each year of the four year contractual bargaining agreement.

Account 120 Overtime – This account provides funding for emergency call back of off-duty personnel during large scale incidents. The overtime account for the next four years has been increased by \$250,000 to facilitate the elimination of brownout staffing on the Fire Department.

Account 130 Special Pay – This account funds special pays which include differentials for Self Contained Breathing Apparatus (SCBA) repair technicians, Technical Rescue Team members, Shift Fire Investigators, and Hazard Materials Technicians.

Account 280 Clothing and Miscellaneous – This account funds the purchase and maintenance of Personal Protective Equipment (PPE) and uniforms. In addition, it funds physical exams for newly hired members and those members over the age of thirty-five.

Account 310 Office and Operating Supplies – The majority of this line item funds the repair and maintenance of emergency vehicles (fire engines and ladder trucks).

Account 410 Professional Services – This is a pass-through account used as a contribution to 4th of July Committee for the annual fireworks display.

Revenues consist of revenues from fire protection services (other governmental agencies).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 122 Fire Suppression	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$5,740,145	\$5,912,368	\$4,282,811	\$5,802,495	\$6,107,894	103.3%	105.3%
120 Overtime	212,657	230,500	192,146	230,500	425,500	184.6%	184.6%
130 Special Pay	99,818	90,344	78,332	101,344	105,745	117.0%	104.3%
140 Retire/Term Cashout	237,817	173,000	90,059	263,058	183,000	105.8%	69.6%
Total	6,290,437	6,406,212	4,643,348	6,397,397	6,822,139	106.5%	106.6%
200 Personnel Benefits							
200 Personnel Benefits	1,583,510	1,744,927	1,281,218	1,724,831	1,492,637	85.5%	86.5%
280 Clothing & Misc	80,869	134,690	75,377	134,690	100,000	74.2%	74.2%
Total	1,664,379	1,879,617	1,356,595	1,859,521	1,592,637	84.7%	85.6%
300 Supplies							
310 Office/Oper Supplies	118,814	99,000	68,545	99,000	99,000	100.0%	100.0%
320 Fuel Consumed	77,119	82,500	53,596	72,500	72,500	87.9%	100.0%
350 Small Tools & Equip	32,941	31,385	25,064	31,385	44,500	141.8%	141.8%
Total	228,874	212,885	147,205	202,885	216,000	101.5%	106.5%
400 Other Services/Charges							
410 Professional Services	2,953	1,000	188	1,000	1,000	100.0%	100.0%
420 Communications	14,719	15,885	13,960	15,885	17,397	109.5%	109.5%
450 Oper Rentals/Leases	578	1,000	485	1,000	1,000	100.0%	100.0%
470 Public Utility Services	100,753	113,742	69,503	112,203	112,029	98.5%	99.8%
480 Repairs/Maintenance	29,921	30,000	24,013	30,000	30,000	100.0%	100.0%
490 Miscellaneous	14,573	12,500	4,829	12,500	12,500	100.0%	100.0%
Total	163,497	174,127	112,978	172,588	173,926	99.9%	100.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
SU - 122 Fire Suppression							
530 State/Cnty Tax/Assess	0	100	0	100	100	100.0%	100.0%
950 Interfund Opt Rent & Ls	150,000	0	0	0	0	n/a	n/a
Total Expenditures - SU 122	<u>\$8,497,187</u>	<u>\$8,672,941</u>	<u>\$6,260,126</u>	<u>\$8,632,491</u>	<u>\$8,804,802</u>	101.5%	102.0%
Revenues							
360 Miscellaneous Revenues	\$150	\$0	\$138	\$0	\$0	n/a	n/a

Service Unit 123 – Investigation Deputy Chief Mark Soptich

This service unit is responsible for determining the origin and cause of all fires and explosions occurring within the City, and identifying criminal acts as related to the incidence of fire. The goal of this service unit is to determine accurately the cause of fires and gather evidence and prosecution of persons guilty of arson, as well as facts and information that may be pertinent to protect failure and safety concerns. Investigations lead to claims and restitution for all fires (accidental and intentional). Subrogation and insurance restitution has expanded the role of fire investigation. To increase efficiency and be more cost effective, the YFD utilizes “shift investigators”. This allows Firefighters that are already on duty, assigned to a fire engine, to investigate a significant number of fires. This takes a tremendous workload off of our two day investigators while reducing overtime costs.

This unit is also responsible for the delivery of the Juvenile Fire Stopper Program, Public Safety Education and Media Relations in the City. Additionally, this unit performs background checks on new hires, conducts special internal investigations for the department, and issues public disclosure releases as per applicable RCW.

Account 110 Salaries and Wages – The 2014 projected budget includes funding for the two Fire Inspector positions.

Account 120 Overtime – Overtime in this service unit is primarily due to emergency scene callback, investigations or courtroom proceedings.

Account 130 Special Pay – This money is to provide the “stipend” or skill pay for the shift fire investigators.

Account 410 Professional Services – This account is utilized to cover expenses associated with conducting background investigations for firefighter candidates as well as the on-duty Polygraph Technician at YPD.

Revenues consist of investigation fees from other governmental agencies (i.e. Yakima County).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 123 Fire Investigation	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$0	\$106,411	\$28,582	\$58,099	\$103,312	97.1%	177.8%
120 Overtime	3,540	25,000	2,395	5,000	10,000	40.0%	200.0%
130 Special Pay	87	0	650	700	100	n/a	14.3%
Total	3,627	131,411	31,627	63,799	113,412	86.3%	177.8%
200 Personnel Benefits							
200 Personnel Benefits	857	50,303	9,726	36,702	40,088	79.7%	109.2%
280 Clothing & Misc	0	2,000	0	2,000	2,000	100.0%	100.0%
Total	857	52,303	9,726	38,702	42,088	80.5%	108.7%
300 Supplies							
310 Office/Oper Supplies	424	2,000	0	2,000	2,000	100.0%	100.0%
320 Fuel Consumed	0	3,000	0	0	0	0.0%	n/a
350 Small Tools & Equip	1,021	6,600	532	6,600	1,600	24.2%	24.2%
Total	1,445	11,600	532	8,600	3,600	31.0%	41.9%
400 Other Services/Charges							
410 Professional Services	298	2,000	60	2,000	2,000	100.0%	100.0%
420 Communications	263	1,350	164	1,350	124	9.2%	9.2%
430 Trans/Training	0	2,500	0	2,500	2,500	100.0%	100.0%
490 Miscellaneous	312	2,900	1,425	2,900	2,900	100.0%	100.0%
Total	873	8,750	1,649	8,750	7,524	86.0%	86.0%
Total Expenditures - SU 123	\$6,802	\$204,064	\$43,534	\$119,851	\$166,624	81.7%	139.0%
Revenues							
330 Intergov't Revenues	\$664	\$500	\$0	\$500	\$500	100.0%	100.0%
340 Chrgs f/Goods & Svcs	0	500	0	0	0	0.0%	n/a
Total Revenues - SU 123	\$664	\$1,000	\$0	\$500	\$500	50.0%	100.0%

Service Unit 125 – TrainingDeputy Chief Mark Soptich

The purpose of this service unit is to provide development and coordination of all education, training and certification programs for the Fire Department. Five major areas of activity exist within the Training Division of the Department; (1) fire suppression training, (2) emergency medical training, (3) special operations training (hazardous materials, terrorism mitigation and tactical rescue), and (4) fire investigation training, and (5) recruit academy training.

Account 110 Salaries and Wages – Negotiated wage increases for each of the next four years includes cost of living increases as outlined in the contractual bargaining agreement.

Account 120 Overtime – This account provides for off-duty mandated training, such as ARFF, HazMat Team and Recruit Fire Academy instructors.

Account 130 Special Pay – This account funds the special pay/skills stipends for training officers that are also members of the HazMat Team, Technical Rescue Team, MSA Technicians, or Investigators.

Account 410 Professional Services – This account provides for the Tri-County HazMat Team fee, ARFF training requirements, outside instructors and cadet instructor requirements, and all schools and classes by Yakima Firefighters. This account is increased by \$75,000 for the next four years.

Revenue consists of fire training program fees.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 125 Fire Training	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$106,048	\$108,818	\$64,457	\$92,196	\$115,111	105.8%	124.9%
120 Overtime	2,617	4,000	3,555	4,000	4,000	100.0%	100.0%
130 Special Pay	2,975	6,490	576	3,893	200	3.1%	5.1%
140 Retire/Term Cashout	393	2,000	0	2,000	2,000	100.0%	100.0%
Total	112,033	121,308	68,588	102,089	121,311	100.0%	118.8%
200 Personnel Benefits	24,722	27,532	16,174	27,532	23,298	84.6%	84.6%
300 Supplies							
310 Office/Oper Supplies	18,562	26,715	7,568	26,715	24,000	89.8%	89.8%
350 Small Tools & Equip	1,352	1,500	951	1,500	3,500	233.3%	233.3%
Total	19,914	28,215	8,519	28,215	27,500	97.5%	97.5%
400 Other Services/Charges							
410 Professional Services	24,566	25,000	16,139	25,000	100,000	400.0%	400.0%
420 Communications	351	467	218	467	166	35.5%	35.5%
490 Miscellaneous	6,272	8,900	2,751	8,900	8,900	100.0%	100.0%
Total	31,189	34,367	19,108	34,367	109,066	317.4%	317.4%
Total Expenditures - SU 125	\$187,858	\$211,422	\$112,389	\$192,203	\$281,175	133.0%	146.3%
Revenues							
330 Intergov't Revenues	\$10,499	\$10,400	\$9,245	\$10,400	\$10,400	100.0%	100.0%
360 Miscellaneous Revenues	75	0	0	0	0	n/a	n/a
Total Revenues - SU 699	\$10,574	\$10,400	\$9,245	\$10,400	\$10,400	100.0%	100.0%

Service Unit 129 – Administration

The purpose of this service unit is to plan, direct, control, and coordinate all operations of the Fire Department. The goal of this division is to accomplish planning, control, and coordination of all the programs and services of the Fire Department in the most efficient and cost effective manner.

Account 120 Overtime – This line item is maintained to fund the overtime caused by extra hours worked for payroll and weekend work by the Assistant and Secretary II.

Account 410 Professional Services – This line item includes negotiation consultants and legal advisors.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 129 Administration	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$451,479	\$481,188	\$368,411	\$496,188	\$483,713	100.5%	97.5%
120 Overtime	1,862	5,000	1,216	5,000	5,000	100.0%	100.0%
130 Special Pay	0	0	3,000	3,000	0	n/a	0.0%
140 Retire/Term Cashout	4,531	3,000	0	3,000	3,000	100.0%	100.0%
Total	457,872	489,188	372,627	507,188	491,713	100.5%	96.9%
200 Personnel Benefits	88,794	92,506	73,104	92,506	86,094	93.1%	93.1%
310 Office/Oper Supplies	13,942	13,000	5,756	13,000	13,000	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	2,546	2,500	5,861	2,500	2,500	100.0%	100.0%
420 Communications	20,405	24,853	18,020	24,853	24,175	97.3%	97.3%
430 Trans/Training	6,557	12,280	3,074	12,280	12,280	100.0%	100.0%
450 Oper Rentals & Leases	0	700	0	700	700	100.0%	100.0%
480 Repairs & Maintenance	2,371	2,900	1,543	2,900	2,900	100.0%	100.0%
490 Miscellaneous	9,519	6,000	5,759	6,000	7,100	118.3%	118.3%
Total	41,398	49,233	34,257	49,233	49,655	100.9%	100.9%
490 Miscellaneous	9,519	6,000	5,759	6,000	7,100	118.3%	118.3%
Total	41,398	49,233	34,257	49,233	49,655	100.9%	100.9%
750 Dbt Svc - Cap Lease/Prin	0	35,000	0	35,000	105,440	301.3%	301.3%
830 Debt Svc - Ext LTD - Int	0	5,000	0	11,150	21,459	429.2%	192.5%
960 Interfund Ins Svcs	117,125	125,324	125,324	125,324	134,096	107.0%	107.0%
750 Dbt Svc - Cap Lease/Prin	0	35,000	0	35,000	105,440	301.3%	301.3%
830 Debt Svc - Ext LTD - Int	0	5,000	0	11,150	21,459	429.2%	192.5%
960 Interfund Ins Svcs	117,125	125,324	125,324	125,324	134,096	107.0%	107.0%
Total Expenditures - SU 129	\$719,131	\$809,251	\$611,068	\$833,401	\$901,457	111.4%	108.2%

FIRE
2014 BUDGET NARRATIVE

EMERGENCY SERVICES

Acting Fire Chief
Deputy Chief

Bob Stewart
Mark Soptich

DEFINITION

The Emergency Services Fund was created to account for the EMS Levy resources received by the City of Yakima. These resources may be used for operation and support in the provision of Emergency Medical Services to the citizens of Yakima and to those citizens that are visiting within the City limits and in need of assistance. This fund provides state required emergency medical training for Emergency Medical Technicians, emergency medical supplies and technical rescue tools and equipment. The Countywide EMS levy passed for 10 year renewal in November 2014.

The Emergency Services Department has the following service units:

- Service Unit 122 – Fire Suppression**
- Service Unit 126 – Emergency Services**
- Service Unit 645 – Interfund Distribution**
- Service Unit 699 – General Revenues**

AUTHORIZED PERSONNEL/PERFORMANCE STATISTICS

There are 9.00 Emergency Services FTE's in the Fire Fund (032). The increase of 1 FTE in 2014 is due to the filling of the vacant Training Lieutenant position. Performance Statistics for this fund are also found within the Fire narrative.

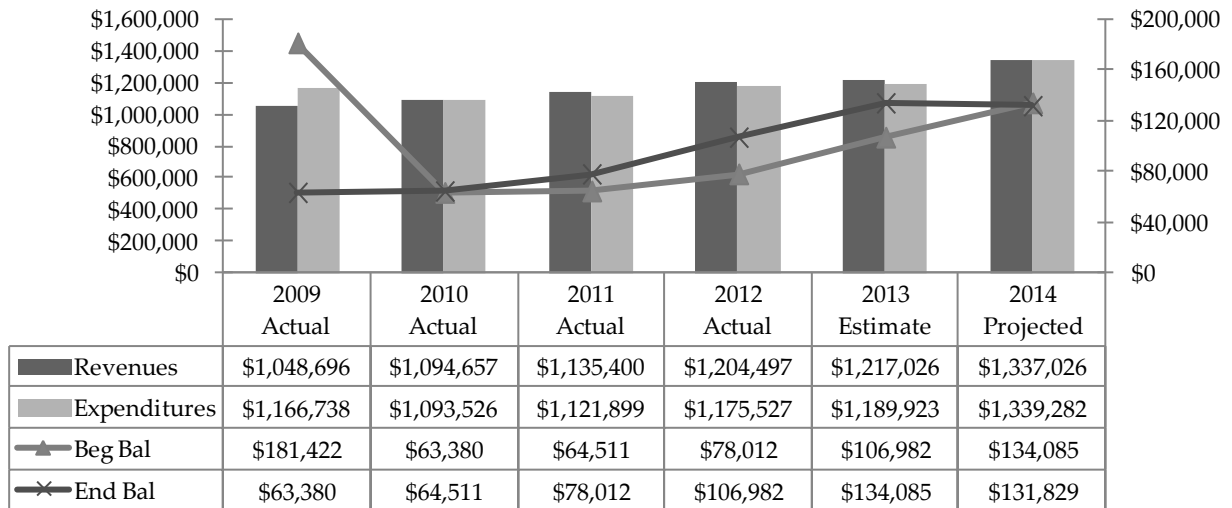
BUDGET SUMMARY

Dept 150 Emergency Services	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2013	2013	2013	2014	% Chng	% Chng
	2012	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
122 Fire Suppression	\$776,739	\$806,873	\$572,911	\$806,873	\$934,583	115.8%	115.8%
126 Emergency Services	298,788	283,050	151,105	283,050	304,699	107.6%	107.6%
645 Interfund Distribution	100,000	100,000	0	100,000	100,000	100.0%	100.0%
Total Expenditures	<u>\$1,175,527</u>	<u>\$1,189,923</u>	<u>\$724,016</u>	<u>\$1,189,923</u>	<u>\$1,339,282</u>	112.6%	112.6%
Revenue Summary By Service Unit							
699 General Revenues	\$1,204,497	\$1,195,026	\$738,125	\$1,217,026	\$1,337,026	111.9%	109.9%
Fund Balance							
Beginning Balance	\$78,012	\$93,141	\$106,982	\$106,982	\$134,085	144.0%	125.3%
Revenues Less Expenditures	28,970	5,103	14,110	27,103	-2,256	-44.2%	-8.3%
Ending Balance	<u>\$106,982</u>	<u>\$98,244</u>	<u>\$121,092</u>	<u>\$134,085</u>	<u>\$131,829</u>	134.2%	98.3%

Expenditure Summary By Type	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012 Actual	2013 Amended Budget	2013 Actual 09/30/13	2013 Estimated Year-End	2014 Projected Budget	% Chng from 2 to 5	% of Total
100 Salaries & Wages	\$723,371	\$757,552	\$531,308	\$757,552	\$892,200	117.8%	66.6%
200 Personnel Benefits	193,226	200,031	148,876	200,031	188,034	94.0%	14.0%
Sub-Total Salaries & Benefits	916,597	957,583	680,184	957,583	1,080,234	112.8%	80.7%
300 Supplies	32,483	31,000	19,051	31,000	31,000	100.0%	2.3%
400 Other Svcs & Charges	534	1,930	371	1,930	1,930	100.0%	0.1%
500 Intergovernmental Svcs	100,000	100,000	0	100,000	100,000	100.0%	7.5%
900 Intfnd Pymt f/Svcs	125,913	99,410	24,410	99,410	126,119	126.9%	9.4%
Total Expenditures	<u>\$1,175,527</u>	<u>\$1,189,923</u>	<u>\$724,016</u>	<u>\$1,189,923</u>	<u>\$1,339,283</u>	112.6%	100.0%

EXPLANATORY NARRATIVE

EMERGENCY SERVICES FUND FINANCIAL DATA



Service Unit 122 – Fire Suppression

The mission of this service unit is to professionally and expeditiously control and mitigate incidents resulting from fires, medical emergencies, natural and man-made disasters, hazardous materials incidents, and other related incidents; to minimize suffering and loss of life and property; and to protect the environment.

Account 110 Salaries and Wages – Negotiated wage increases for each of the next four years includes cost of living increases as outlined in the contractual bargaining agreement.

Account 120 Overtime – Overtime in this service unit is primarily due to manpower shortages.

Account 130 Special Pay – This account funds the special pay/skills stipends for firefighters that also are members of the HazMat Team, Technical Rescue Team, MSA Technicians, or Investigators.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 122 Fire Suppression	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$549,634	\$561,807	\$414,873	\$561,807	\$660,525	117.6%	117.6%
120 Overtime	18,515	40,000	17,796	40,000	65,000	162.5%	162.5%
130 Special Pay	16,788	17,380	12,063	17,380	19,106	109.9%	109.9%
140 Retire/Term Cashout	23,474	15,000	0	15,000	25,000	166.7%	166.7%
Total	608,411	634,187	444,732	634,187	769,631	121.4%	121.4%
200 Personnel Benefits	168,328	172,686	128,179	172,686	164,951	95.5%	95.5%
Total Expenditures - SU 122	\$776,739	\$806,873	\$572,911	\$806,873	\$934,582	115.8%	115.8%

Service Unit 126 – Emergency Services

This service unit provides state required emergency medical training for Emergency Medical Technicians, emergency medical supplies and technical rescue tools and equipment.

Account 110 Salaries and Wages - This account provides funding for the salaries and wages of the EMS Captain.

Account 120 Overtime – Overtime in this service unit is primarily used for emergency callback.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 126 Emergency Services	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$108,220	\$110,365	\$80,969	\$110,365	\$112,569	102.0%	102.0%
120 Overtime	4,559	7,000	5,607	7,000	7,000	100.0%	100.0%
140 Retire/Term Cashout	2,181	6,000	0	6,000	3,000	50.0%	50.0%
Total	114,960	123,365	86,576	123,365	122,569	99.4%	99.4%
200 Personnel Benefits	24,898	27,345	20,697	27,345	23,082	84.4%	84.4%
300 Supplies							
310 Office/Oper Supplies	26,277	25,000	15,347	25,000	25,000	100.0%	100.0%
350 Small Tools & Equip	6,206	6,000	3,704	6,000	6,000	100.0%	100.0%
Total	32,483	31,000	19,051	31,000	31,000		
400 Other Services/Charges							
430 Trans/Training	0	930	0	930	930	100.0%	100.0%
490 Miscellaneous	534	1,000	371	1,000	1,000	100.0%	100.0%
Total	534	1,930	371	1,930	1,930	100.0%	100.0%
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Ls	100,000	75,000	0	75,000	100,000	133.3%	133.3%
960 Interfund Ins Svcs	25,913	24,410	24,410	24,410	26,119	107.0%	107.0%
Total	125,913	99,410	24,410	99,410	126,119	126.9%	126.9%
Total Expenditures - SU 126	\$298,788	\$283,050	\$151,105	\$283,050	\$304,700	107.6%	107.6%

Service Unit 645 – Interfund Distribution

This service unit is EMS money that is directed to communications.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 645 Interfund Distribution	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
550 Interfund Subsidies	\$100,000	\$100,000	\$0	\$100,000	\$100,000	100.0%	100.0%

Service Unit 699 – General Revenues

The majority of this revenue comes from the EMS levy, and is calculated by the County Emergency Medical Department using a multi factor formula. The remaining revenue is generated by interest from investments.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$78,012	\$93,141	\$106,982	\$106,982	\$134,085	144.0%	125.3%
330 Intergov't Revenues	1,204,055	1,194,726	738,127	1,216,726	1,336,726	111.9%	109.9%
360 Miscellaneous Revenues	443	300	-2	300	300	100.0%	100.0%
Total Revenues - SU 699	\$1,282,510	\$1,288,167	\$845,107	\$1,324,008	\$1,471,111	114.2%	111.1%

FIRE
2014 BUDGET NARRATIVE

FIRE CAPITAL

Acting Fire Chief

Bob Stewart

DEFINITION

The Fire Capital Reserve account is made up of funds from various sources, some of which have restricted allowable expenditures of the funds.

The Fire Capital Department has the following service units:

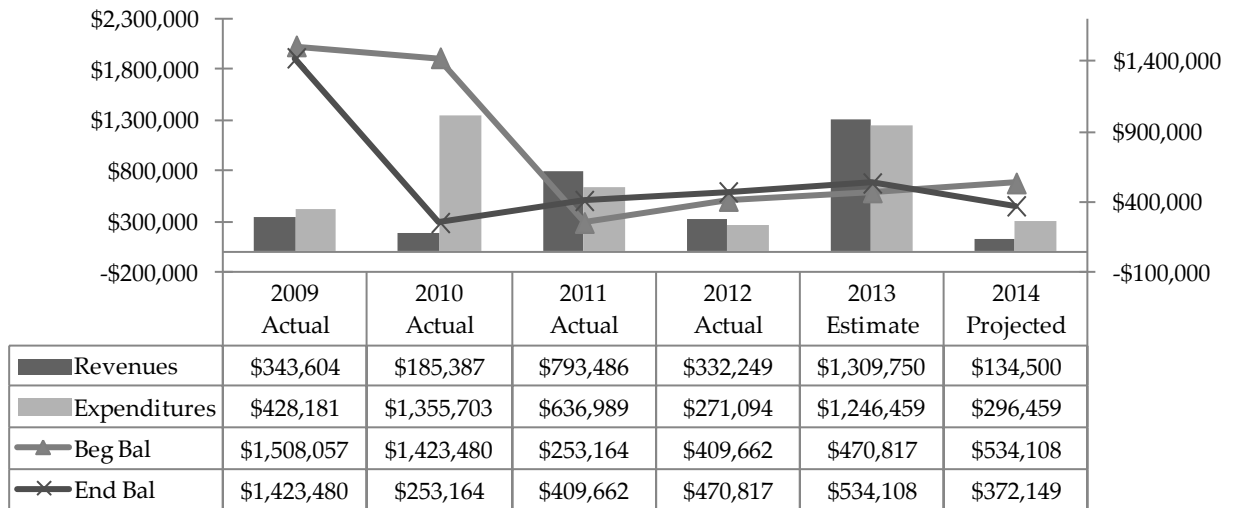
- Service Unit 122 – Fire Suppression
- Service Unit 125 – Fire Training
- Service Unit 126 – Emergency Services
- Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 332 Fire Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013 Amended	2013 Actual	2013 Estimated	2014 Projected	% Chng from	% Chng from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
122 Fire Suppression	\$271,094	\$1,246,896	\$230,728	\$1,246,459	\$296,459	23.8%	23.8%
Revenue Summary By Service Unit							
124 Communications	\$7,809	\$9,000	\$5,400	\$9,000	\$0	0.0%	0.0%
126 Emergency Services	100,000	75,000	0	75,000	100,000	133.3%	133.3%
699 General Revenues	224,440	1,225,750	547,831	1,225,750	34,500	2.8%	2.8%
Total Revenues	\$332,249	\$1,309,750	\$553,231	\$1,309,750	\$134,500	10.3%	10.3%
Fund Balance							
Beginning Balance	\$409,661	\$222,033	\$470,817	\$470,817	\$534,108	240.6%	113.4%
Revenues Less Expenditures	61,156	62,854	322,502	63,291	-161,959	-257.7%	-255.9%
Ending Balance	\$470,817	\$284,887	\$793,319	\$534,108	\$372,149	130.6%	69.7%
Expenditure Summary By Type	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013 Amended	2013 Actual	2013 Estimated	2014 Projected	% Chng from	% of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
300 Supplies	\$12,926	\$18,000	\$38,566	\$16,000	\$18,000	100.0%	6.1%
400 Other Svcs & Charges	65,838	227,000	7,707	227,000	50,000	22.0%	16.9%
600 Capital Outlays	122,371	933,500	175,534	933,500	158,500	17.0%	53.5%
700 Debt Service	69,959	68,396	8,922	69,959	69,959	102.3%	23.6%
Total Expenditures	\$271,094	\$1,246,896	\$230,729	\$1,246,459	\$296,459	23.8%	100.0%

EXPLANATORY NARRATIVE

FIRE CAPITAL FUND FINANCIAL DATA



Service Unit 122 – Fire Suppression

Fire Operation Expenditures are itemized below.

CAPITAL EXPENDITURES

Item	Cost	Funding Source	Justification
Mine Safety Appliance (MSA) Supplies	\$12,000	Fire Capital Funds 122 - R & M	Mandated overhaul for self contained apparatus (SCBA).
Small Tools & Equipment	\$6,000	Fire Capital Funds 350 - Small Tools	Hose & fitting equipment
Repair and Maintenance Contractor Costs for Fire Stations	\$50,000	Fire Capital Funds 122 – R & M (Contractors)	To provide for incidental repairs as they arise. Ongoing annual cost of repairs.
Staff Vehicle and MDC Replacement	\$28,500	Fire Capital Funds 122 – M & E	These funds will be used to replace machinery and equipment.
Fire Engine / Pumper / Capital Lease Debt Service	\$130,000	Fire capital Funds	10 year lease program for fire apparatus replacement. (Issue date -03/15/2012, Maturity date – 12/01/2020, Interest rate – 3.01762%)
Total	\$226,500		

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 122 Fire Suppression	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
300 Supplies							
310 Office/Oper Supplies	\$12,553	\$12,000	\$32,978	\$10,000	\$12,000	100.0%	120.0%
350 Small Tools & Equip	372	6,000	5,588	6,000	6,000	100.0%	100.0%
Total	12,925	18,000	38,566	16,000	18,000	100.0%	112.5%
480 Repairs/Maintenance	65,838	227,000	7,707	227,000	50,000	22.0%	22.0%
600 Capital Outlays							
630 Impr Other Than Bldg	93,210	0	0	0	0	n/a	n/a
640 Machinery/Equipment	29,161	933,500	175,534	933,500	158,500	17.0%	17.0%
Total	122,371	933,500	175,534	933,500	158,500	17.0%	17.0%
750 Dbt Svc - Cap Lease/Prin	50,597	52,116	0	52,116	53,679	103.0%	103.0%
830 Debt Svc - Ext LTD/Int	19,361	16,280	8,922	17,843	16,280	100.0%	91.2%
Total Expenditures - SU 122	\$271,092	\$1,246,896	\$230,729	\$1,246,459	\$296,459	23.8%	23.8%

Service Units 124, 126 And 699 – General Revenues

Revenues consist mainly the beginning balance and reimbursements from other agencies (i.e. response to State fires)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 124 Communications	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
360 Miscellaneous Revenues	\$7,809	\$9,000	\$5,400	\$9,000	\$0	0.0%	0.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 126 Emergency Services	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
360 Miscellaneous Revenues	\$100,000	\$75,000	\$0	\$75,000	\$100,000	133.3%	133.3%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$409,661	\$222,033	\$470,817	\$470,817	\$534,108	240.6%	113.4%
330 Intergov't Revenues	35,321	34,500	55,571	34,500	34,500	100.0%	100.0%
360 Miscellaneous Revenues	182,997	0	476	0	0	n/a	n/a
390 Other Financing Sources	6,122	1,191,250	491,784	1,191,250	0	0.0%	0.0%
Total Revenues - SU 699	\$634,101	\$1,447,783	\$1,018,648	\$1,696,567	\$568,608	39.3%	33.5%

Airport

<u>Department</u>	<u>Fund</u>
Airport Operating	421
Airport Capitol	422

AIRPORT

2014 Budgeted Staffing Levels

R. PETERSON

Air Terminal Manager

6.00 Positions

J. POLINA

Airport Maintenance
Specialist

**BUILDING
MAINTENANCE**

Building Maintenance
Plumbing/Electrical
Landscaping &
Vegetation Management
Snow Removal
Interior/Exterior Painting
HVAC
Terminal
Security/Access Control
System

K. YALOVICH

Administrative
Assistant

Security
ID System & Access
Programs/Passenger
Facility Charges
Security Badges
Training
Airport Leases
Capital Improvement
Projects
Grants
Records
Timekeeping

J. VERA-

RODRIGUEZ
Airport Maintenance

**AIRFIELD
MAINTENANCE**

3.00 Positions

Airfield Inspections
Snow Removal
Vegetation Management
Airfield Painting
Sign Replacement
Electrical Work
FAA Recurrent Training
Equipment Repairs
Emergency Coordination
Wildlife Management
Heavy Equipment
Operation

AIRPORT OPERATING

City Manager
Air Terminal Manager

Tony O'Rourke
Robert Peterson

DEFINITION

The Yakima Air Terminal provides the local community with air service to/from the Yakima Valley. In order to facilitate these services the airport has a terminal building located conveniently off of Washington Avenue. The terminal building has 5 aircraft parking gates all of which embark passengers through the ground level concourse. The airport is serviced by Alaska Airlines which provides three flights daily to/from Seattle International Airport and utilizes the Bombardier Q400 aircraft. Approximately 60,000 passenger enplanements are recorded each year, and are forecasted to increase through the Airport Master Plan Update. The terminal also houses three rental car facilities which are conveniently located adjacent to the baggage claim area. Hertz, Avis, and Budget rent-a-car companies allow easy access to vehicles which are parked just east of the terminal building.

Primary services provided by this division include:

- Airport Management and Administration
- Airfield and Terminal Maintenance
- Snow Removal Operations
- Airport Operations
- Hazardous Wildlife Management
- Airport Security
- Heavy Equipment Repairs

Yakima Air Terminal is a Federal Aviation Administration Part 139 certificated airport with its primary runway classified as a C-III able to accommodate the Boeing 737-800 aircraft. The airport is equipped with Airport Rescue and Fire Fighting capabilities which encompass an ARFF Index B upgradable to Index C upon request. The main runway 9/27 is 7,604 feet long by 150 feet wide and is equipped with a precision approach Instrument Landing System to accommodate aircraft operations in adverse weather conditions. The secondary runway 4/22 is 3,835 feet long by 150 feet wide and will accommodate smaller aircraft operations during times when the main primary runway is not available due to strong southerly winds. Both runways have parallel taxiways that measure the full length of each runway with connecting taxiways located at strategic points. The Yakima Air Terminal experiences about 40,000 aircraft operations per year, of which 1,840 are air carrier operations.

The Yakima Air Terminal also has a variety of pilot services to include an Automated Weather Observation System to provide critical weather information located at the airport. In conjunction with this service, the airport has an Air Traffic Control Tower operated by Serco under a contract with the Federal Aviation Administration.

The Yakima Air Terminal is home to many businesses which range from aircraft servicing to a General Aviation and Light Sport Aircraft production. These aircraft services include McAllister Museum of Aviation, McCormick Air Center a full service Fixed Based Operator, Aircraft Hangars, J.R. Helicopter Service, Cub Crafters, and Yakima Aerospport.

The service units in this division are:

- Service Unit 171 – Airfield**
- Service Unit 172 – Terminal**
- Service Unit 173 – Commercial**
- Service Unit 174 – Security**
- Service Unit 175 – Parking**
- Service Unit 176 – Administration**
- Service Unit 177 – Planning**
- Service Unit 523 – Air Facilities Maintenance**
- Service Unit 526 – Traffic Engineering**
- Service Unit 699 – General Revenues**

AUTHORIZED PERSONNEL

Class Code	Position Title	2012 Actual	2013 Amended Budget	2014 Proposed Budget
1175	Yakima Air Terminal Manager	0.00	1.00	1.00
11610	Administrative Assistant	0.00	1.00	1.00
8910	Airport Maintenance Specialist	0.00	5.00	5.00
Total Personnel ⁽¹⁾		0.00	7.00	7.00

(1) The Yakima Air Terminal was acquired by the City in 2013, consequently, there are no employees listed for 2012.

BUDGET SUMMARY

Dept 421 Airport Operating	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
173 Commercial	\$0	\$3,167	\$0	\$3,167	\$3,800	120.0%	120.0%
174 Security	0	4,505	0	4,505	6,400	142.1%	142.1%
175 Parking	0	502	0	502	600	119.5%	119.5%
176 Administration	0	592,210	115,732	548,607	354,122	59.8%	64.5%
177 Planning	0	5,150	0	6,000	6,600	128.2%	110.0%
523 Air Facilities Maint	0	339,349	159,797	292,645	459,224	135.3%	156.9%
526 Traffic Engineering	0	136,905	58,925	142,025	206,624	150.9%	145.5%
Total Expenditures	\$0	\$1,081,788	\$334,454	\$997,451	\$1,037,370	95.9%	104.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
Revenue Summary By SU	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
171 Airfield	\$0	\$281,525	\$0	\$267,630	\$335,330	119.1%	125.3%
172 Terminal	0	227,891	0	227,921	274,031	120.2%	120.2%
173 Commercial	0	147,880	0	147,880	177,064	119.7%	119.7%
174 Security	0	32,560	0	32,560	7,000	21.5%	21.5%
175 Parking	0	166,700	0	166,700	180,000	108.0%	108.0%
176 Administration	0	15,300	0	15,300	20,200	132.0%	132.0%
Total Revenue	\$0	\$871,856	\$0	\$857,991	\$993,625	114.0%	115.8%

Fund Balance

Beginning Balance	\$0	\$0	\$226,962	\$226,962	\$87,502	n/a	38.6%
Revenues Less Expenditures	0	-209,932	-334,454	-139,460	-43,745	20.8%	31.4%
Ending Balance	\$0	-\$209,932	-\$107,492	\$87,502	\$43,757	-20.8%	50.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
	Actual	Amended Budget	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$0	\$434,257	\$243,763	\$342,768	\$449,288	103.5%	43.3%
200 Personnel Benefits	0	132,005	83,714	116,717	152,558	115.6%	14.7%
Sub-Total Salaries & Benefits	0	566,262	327,477	459,485	601,846	106.3%	58.0%
300 Supplies	0	35,591	671	35,661	58,380	164.0%	5.6%
400 Other Svcs & Charges	0	166,160	1,638	213,530	296,734	178.6%	28.6%
600 Capital Outlays	0	25,000	0	0	25,000	100.0%	2.4%
700 Debt Service	0	256,775	0	256,775	0	0.0%	0.0%
900 Intfnd Pymt f/Svcs	0	32,000	4,667	32,000	55,410	173.2%	5.3%
Total Expenditures	\$0	\$1,081,788	\$334,453	\$997,451	\$1,037,370	95.9%	100.0%

EXPLANATORY NARRATIVE

Service Unit 171 – Airfield

This revenue budget line item is established at a level sufficient to offset the projected costs for providing airfield services at the airport. Revenue sources come from a variety of charges previously established by comparing similar sized airports throughout the Pacific Northwest. These charges entail landing fees for both signatory and non-signatory airlines, airfield utilities, fuel flowage fees, fuel permits and land leased for aviation/commercial facilities to provide a variety of services to the aviation community.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
SU - 171 Airfield	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Revenues							
340 Chrgs f/Goods & Services	\$0	\$136,510	\$0	\$122,615	\$161,630	118.4%	131.8%
360 Miscellaneous Revenues	0	145,015	0	145,015	173,700	119.8%	119.8%
Total Revenues - SU 171	\$0	\$281,525	\$0	\$267,630	\$335,330	119.1%	125.3%

Service Unit 172 – Terminal

This revenue budget line item is established at a level sufficient to offset the projected costs for providing airfield services at the airport. Revenue sources come from a variety of charges previously established by comparing similar sized airports throughout the Pacific Northwest. These charges entail providing adequate office space for a variety of aviation services which include airlines, rent-a-cars, vending machines, concessionary restaurants or coffee stands, advertisements, passenger screening and terminal usage for non-signatory airlines.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 172 Terminal	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
340 Chrgs f/Goods & Services	\$0	\$900	\$0	\$900	\$1,080	120.0%	120.0%
360 Miscellaneous Revenues	0	226,991	0	227,021	272,951	120.2%	120.2%
Total Revenues - SU 172	<u>\$0</u>	<u>\$227,891</u>	<u>\$0</u>	<u>\$227,921</u>	<u>\$274,031</u>	120.2%	120.2%

Service Unit 173 – Commercial

This service unit consists of maintaining airport owned buildings, which may require parts and equipment to complete any maintenance repairs. Many of these buildings are leased to tenants and these repairs would fall outside the lessee's obligations. This service unit also includes the water usage for the airport administration building as well as the refuse dumpsters located at the administration office and the maintenance shop.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 173 Commercial	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
300 Supplies							
310 Office/Oper Supplies	\$0	\$83	\$0	\$83	\$100	120.5%	120.5%
350 Small Tools & Equip	0	83	0	83	100	120.5%	120.5%
Total	<u>0</u>	<u>166</u>	<u>0</u>	<u>166</u>	<u>200</u>	120.5%	120.5%
400 Other Services/Charges							
470 Public Utility Services	0	2,001	0	2,001	2,400	119.9%	119.9%
480 Repairs/Maintenance	0	1,000	0	1,000	1,200	120.0%	120.0%
Total	<u>0</u>	<u>3,001</u>	<u>0</u>	<u>3,001</u>	<u>3,600</u>	120.0%	120.0%
Total Expenditures - SU 173	<u>\$0</u>	<u>\$3,167</u>	<u>\$0</u>	<u>\$3,167</u>	<u>\$3,800</u>	120.0%	120.0%
Revenues							
340 Chrgs f/Goods & Services	\$0	\$22,220	\$0	\$22,220	\$26,764	120.5%	120.5%
360 Miscellaneous Revenues	0	125,660	0	125,660	150,300	119.6%	119.6%
Total Revenues - SU 173	<u>\$0</u>	<u>\$147,880</u>	<u>\$0</u>	<u>\$147,880</u>	<u>\$177,064</u>	119.7%	119.7%

Service Unit 174 – Security

This service unit provides for both revenues and expenses to process airport security badges. As outlined in the Transportation Security Administration (TSA) regulations, commercial service airports are required to restrict access to the Air Operations Area (AOA) or any surface inside the airport's primary security perimeter fence. To perform this function the airport has set up a system

which requires all personnel who wish access to the AOA be required to be appropriately badged. This process requires a security background check, which when cleared through the system, allows an airport security badge to be issued. TSA regulations require specific types of badges be renewed within a set timeframe. As this process is completed the individual is charged a fee to process the security badge, and these revenues are then utilized to purchase supplies to perform this operation.

Account 310 Office and Operating Supplies – This account is to pay for the supplies needed to process the airport’s security badges.

Account 410 Professional Services – This account is to pay for the background checks to obtain a security badge.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 174 Security	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
300 Supplies							
310 Office/Oper Supplies	\$0	\$2,920	\$0	\$2,920	\$3,500	119.9%	119.9%
350 Small Tools & Equip	0	335	0	335	400	119.4%	119.4%
Total	0	3,255	0	3,255	3,900	119.8%	119.8%
410 Professional Services	0	1,250	0	1,250	2,500	200.0%	200.0%
Total Expenditures - SU 174	\$0	\$4,505	\$0	\$4,505	\$6,400	142.1%	142.1%
Revenues							
360 Miscellaneous Revenues	\$0	\$32,560	\$0	\$32,560	\$7,000	21.5%	21.5%

Service Unit 175 – Parking

This revenue budget line item is established at a level sufficient to offset the projected costs for providing airfield services at the airport. Revenue sources come from a variety of parking services which are provided to passengers who wish to park at the airport as they travel by air or bus transportation. The parking lot is managed by Republic Parking System and provides passengers both short and long term parking. Republic also provides the convenience of a cell phone lot for the community to utilize as a quick parking solution as individuals await their passenger’s arrival. Revenues are collected and returned to the airport under the terms of the current agreement.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 175 Parking	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
470 Public Utility Services	\$0	\$502	\$0	\$502	\$600	119.5%	119.5%
Revenues							
360 Miscellaneous Revenues	\$0	\$166,700	\$0	\$166,700	\$180,000	108.0%	108.0%

Service Unit 176 – Administration

This service unit consists of expenses associated with the airport administration office. Within this service unit a few modifications have been implemented since the change in ownership from the previous Joint Operations Agreement to a City department. The first change is illustrated in a decrease in salaries for permanent staff by eliminating the Assistant Airport Manager and the Administrative Assistant/Finance Manager positions. This provides the airport with additional cost savings by transitioning the financial services previously managed at the airport to the City's Finance Department. Due to this change there was a slight increase in city service charges.

This service unit also provides the airport with the appropriate functions to complete the day-to-day operations. Some of these functions include cellular phones for on call emergency responses at the airport, local advertisements for bidding of government services, professional services not covered under the Airport Improvement Program, travel to/from professional conferences and meetings and minor repairs/maintenance. City services are also provided under this service unit which includes the airport's Financial, Legal, Human Resources, and Information Technology services.

The service unit also includes debt service principal and debt service interest that outlined in 2013 an expense of \$250,000 and \$6,775 respectively. These line items repaid the Supporting Investments in Economic Development (SIED) loan that assisted the airport in starting the Airport Master Plan Update in 2011.

Account 110 Salaries and Wages – This account is to pay for salaries and wages for the airport staff within the airport administration building. This account reflects a slight decrease from the previous year's amended budget due to the relocation and elimination of positions.

Account 130 Special Pay – This account is used to pay differential pay for time worked after 6:00 pm and before 6:00 am.

Account 310 Office and Operating Supplies – This account is to pay for the regular day to day office supplies needed to operate the administration office. Much of these items may include paper, printer, pens, staplers, and any maintenance items that may arise throughout the year.

Account 410 Professional Services – This account is to pay for miscellaneous professional services that may not be covered under the Airport Improvement Program. This may include any legal fees, advertisements, maintenance or repairs.

Account 460 Insurance – This account is to pay for the airport's property insurance, which includes buildings, aircraft hangars, vehicles, equipment, and supplies owned by the City.

Account 490 Miscellaneous – This account is to pay for any miscellaneous invoices which wouldn't fall under the accounts listed within this service unit.

Account 780 Intergovernmental Loans – This account, along with 830 (*Debt Service*) is to pay for any debt the airport incurs or has incurred in past years. This account has been reduced and illustrates a zero balance by paying the previous account balance on the 2011 SIED loan.

Account 990 Interfund Administration Charges – This account is to pay for a variety of services provided to the airport as a department. These services encompass the airport’s Finances, Legal, Human Resources, and Information Technology divisions.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 176 Administration	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries & Wages	\$0	\$197,133	\$85,819	\$121,888	\$160,829	81.6%	131.9%
130 Special Pay	0	1,045	1,609	1,045	1,600	153.1%	153.1%
Total	0	198,178	87,428	122,933	162,429	82.0%	132.1%
200 Personnel Benefits	0	50,150	26,430	34,862	43,990	87.7%	n/a
300 Supplies							
310 Office/Oper Supplies	0	2,000	295	2,000	2,400	120.0%	120.0%
350 Small Tools & Equip	0	1,350	0	1,600	1,600	118.5%	100.0%
Total	0	3,350	295	3,600	4,000	119.4%	111.1%
400 Other Services/Charges							
410 Professional Services	0	10,835	42	25,000	15,000	138.4%	60.0%
420 Communications	0	2,885	999	3,050	1,707	59.2%	56.0%
430 Trans/Training	0	1,250	225	1,500	2,000	160.0%	133.3%
440 Advertising	0	2,000	0	2,000	1,000	50.0%	50.0%
450 Oper Rentals/Leases	0	1,250	0	1,250	1,500	120.0%	120.0%
460 Insurance	0	26,737	0	58,737	58,737	219.7%	100.0%
470 Public Utility Services	0	750	0	750	750	100.0%	100.0%
480 Repairs/Maintenance	0	500	0	600	1,000	200.0%	166.7%
490 Miscellaneous	0	5,550	312	5,550	6,600	118.9%	118.9%
Total	0	51,757	1,578	98,437	88,294	170.6%	89.7%
780 Intergovernmental Loans	0	250,000	0	250,000	0	0.0%	0.0%
830 Debt Svc - Ext LTD - Int	0	6,775	0	6,775	0	0.0%	0.0%
990 Interfund Admin Chrgrs	0	32,000	0	32,000	55,410	173.2%	173.2%
Total Expenditures - SU 176	\$0	\$592,210	\$115,731	\$548,607	\$354,123	59.8%	64.5%
Revenues							
360 Miscellaneous Revenues	\$0	\$15,300	\$0	\$15,300	\$20,200	132.0%	132.0%

Service Unit 177 – Planning

This service unit consists of a lease agreement the airport maintains for potential airport growth. The lease outlines approximately 100 acres that are located adjacent to Yakima’s crosswind runway. These expenses are offset by revenues collected via subleasing the land for agricultural purposes.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 177 Planning	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
490 Miscellaneous	\$0	\$5,150	\$0	\$6,000	\$6,600	128.2%	110.0%

Service Unit 523 – Air Facilities Maintenance

This service unit consists of expenses associated with maintaining the airfield as outlined under Federal Aviation Regulations to ensure safety of aircraft operations are continuously maintained.

Account 120 Overtime – This account is to pay for any overtime incurred to perform maintenance functions outside the regular scheduled 40 hour work week. Overtime and specialty pay are allocated to ensure adequate staffing is present during emergency responses, inclement weather for snow removal operations, after hour call-ins and Capital Improvement Project oversight.

Account 130 Special Pay – This account is used to pay differential pay for time worked after 6:00 pm and before 6:00 am.

Account 310 Office and Operating Supplies – This account is to pay for the regular day to day supplies needed to operate the airfield. This account shows a slight increase to provide the airfield maintenance specialists with adequate materials and paint. These supplies will be utilized to repaint specific areas of the airfield to ensure current Federal Aviation Administration compliance.

Account 410 Professional Services – This account is to pay for miscellaneous professional services that may not be covered under the Airport Improvement Program. This account illustrates a slight increase which includes a recent agreement between the United States Department of Agriculture for Wildlife Services. This allows the USDA to assist our airfield maintenance staff with the eradication of pocket gophers that may cause damage to airfield infrastructure as well as attract other wildlife hazards.

Account 470 Public Utility Services – This account is to pay for the utilities costs associated with furnishing the airfield with lighted Apron, Taxiway, Runway lights and signs as outlined in the Federal Aviation Regulations. This account also provides some tenants on the airport with electricity which is then offset through invoicing tenants for their monthly usage.

Account 480 Repairs and Maintenance – This account is to pay for any repairs needed with airfield equipment, lights, signs, generators, and the two Airport Rescue and Firefighting (ARFF) rigs. This year there’s a slight increase with this account to replace four tires on the Striker ARFF rig.

Account 640 Machinery and Equipment – This account is to pay for purchase of new equipment to maintain the airfield outlined in the Federal Aviation Regulations. This account will replace a bush hog mower deck that has outlived its useful life to maintain the airport’s safety areas and infields.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 523 Air Facilities Maint	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$0	\$158,029	\$97,935	\$136,785	\$199,458	126.2%	145.8%
120 Overtime	0	2,000	396	2,000	6,000	300.0%	300.0%
130 Special Pay	0	2,230	2,280	2,230	2,500	112.1%	112.1%
140 Retire/Term Cashout	0	13,230	13,227	13,230	12,000	90.7%	90.7%
Total	0	175,489	113,838	154,245	219,958	125.3%	142.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 523 Air Facilities Maint	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
200 Personnel Benefits	0	58,460	41,119	58,460	84,226	144.1%	213.8%
300 Supplies							
310 Office/Oper Supplies	0	5,200	113	6,200	16,200	311.5%	261.3%
320 Fuel Consumed	0	15,000	0	15,000	22,000	146.7%	146.7%
350 Small Tools & Equip	0	1,000	0	1,200	1,200	120.0%	100.0%
Total	0	21,200	113	22,400	39,400	185.8%	175.9%
400 Other Services/Charges							
410 Professional Services	0	2,500	0	3,500	23,000	920.0%	657.1%
430 Trans/Training	0	100	0	120	120	120.0%	100.0%
450 Oper Rentals/Leases	0	100	0	120	120	120.0%	100.0%
470 Public Utility Services	0	45,800	0	44,400	50,000	109.2%	112.6%
480 Repairs/Maintenance	0	7,000	60	5,400	15,000	214.3%	277.8%
490 Miscellaneous	0	3,700	0	4,000	2,400	64.9%	60.0%
Total	0	59,200	60	57,540	90,640	153.1%	157.5%
640 Machinery/Equip	0	25,000	0	0	25,000		
980 Interfund Grg/Plnt Chgs	0	0	4,667	0	0	n/a	n/a
Total Expenditures - SU 523	\$0	\$339,349	\$159,797	\$292,645	\$459,224	135.3%	156.9%

Service Unit 526 – Traffic Engineering

This service unit consists of a variety of expenses associated with maintaining the terminal as passengers and tenants traverse the facilities. These items include electrical power, natural gas, water, wastewater, supplies to properly stock public restrooms, television and professional services to ensure preventative maintenance is upheld. One item which has increased from the previous budget was the repairs and maintenance which will update the terminal's ascetic appearance. This project will replace the worn carpet and aging paint inside the terminal building.

Account 120 Overtime – This account is to pay for any overtime incurred to perform maintenance functions outside the regular scheduled 40 hour work week. Overtime and specialty pay are allocated to ensure adequate staffing is present during emergency responses, inclement weather for snow removal operations, after hour call-ins and shift coverage.

Account 130 Special Pay – This account is used to pay differential pay for time worked after 6:00 pm and before 6:00 am.

Account 310 Office and Operating Supplies – This account is to pay for the regular day to day supplies needed to maintain the terminal building. This account shows a slight increase to provide the terminal maintenance adequate supplies in the event of any unexpected airline diversions as well as increased passenger enplanements as projected in the draft Airport Master Plan Update.

Account 410 Professional Services – This account is to pay for miscellaneous professional services that may not be covered under the regular day to day maintenance items. Any maintenance outside this realm will be contracted out for repairs. Examples of these maintenance repairs include preventative maintenance on HVAC systems, elevator repairs, inspections, security systems, advertisements, plumbing, and sliding door repairs.

Account 420 Communications – This account is to pay for additional telephone lines in the terminal building. Systems such as the elevator, fire alarm, and security systems require connectivity to the appropriate monitoring facilities.

Account 480 Repairs and Maintenance – This account is to pay for any maintenance items that may arise outside the normal day to day supplies to operate the terminal building. This account was increased in 2014 to assist in the rehabilitation of the terminal’s appearance, replacing dated carpet, paint, and fixtures.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 526 Traffic Engineering	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$0	\$56,303	\$40,969	\$61,303	\$65,252	115.9%	106.4%
120 Overtime	0	3,000	281	3,000	1,000		
130 Special Pay	0	650	610	650	650		
140 Retire/Term Cashout	0	637	637	637	0	0.0%	0.0%
Total	0	60,590	42,497	65,590	66,902	110.4%	102.0%
200 Personnel Benefits	0	23,395	16,166	23,395	24,342	104.0%	223.7%
300 Supplies							
310 Office/Oper Supplies	0	7,000	263	5,500	10,140	144.9%	184.4%
320 Fuel Consumed	0	200	0	240	240		
350 Small Tools & Equip	0	420	0	500	500	119.0%	100.0%
Total	0	7,620	263	6,240	10,880	142.8%	174.4%
400 Other Services/Charges							
410 Professional Services	0	3,000	0	3,000	3,600	120.0%	120.0%
420 Communications	0	1,650	0	2,800	1,900	115.2%	67.9%
470 Public Utility Services	0	39,000	0	39,000	48,000	123.1%	123.1%
480 Repairs/Maintenance	0	850	0	1,000	50,000	n/a	n/a
490 Miscellaneous	0	800	0	1,000	1,000	125.0%	100.0%
Total	0	45,300	0	46,800	104,500	230.7%	223.3%
Total Expenditures - SU 526	\$0	\$136,905	\$58,926	\$142,025	\$206,624	150.9%	145.5%

Service Unit 699 – General Revenues

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$0	\$0	\$226,962	\$226,962	\$87,502	n/a	38.6%

AIRPORT CAPITAL

City Manager
Air Terminal Manager

Tony O'Rourke
Robert Peterson

DEFINITION

This fund is used for expenditures that are required for the purpose of moderate level replacement, capital repair or capital improvements to the Airport.

Recently during the City Council Study Session held on July 9th 2013, the Council was briefed on the Airport Master Plan Update of which highlighted a variety of required capital improvement projects. Two of these projects provided in the memo were the Taxiway Alpha rehabilitation and upgrading the airfield's lighting and sign systems. Since this briefing airport staff has diligently worked with Huibregtse, Louman Associates and the FAA under the design phase of this project and have determined the airport's Taxiway does not meet current standards. In order to meet these published standards set forth by the FAA the project would have to address widening the current Taxiway and connectors Alpha 1-Alpha 5, portions of Taxiway Bravo and Charlie to meet modified Taxiway Design Group (TDG) 5 standards. Upon addressing this obstacle it requires both the associated airfield lights and signs be relocated to not cause a hazard to aircraft operating on associated Taxiways. In doing so the FAA has requested the airport's lights and signs be replaced as the system has outlived its useful life and needs to be replaced.

In addition to the project listed above the airport is in the process of purchasing additional equipment for its snow removal operations. As outlined in Federal Aviation Regulations the airport is required to develop and maintain a Snow and Ice Control Plan which outlines primary surfaces of which are required to be cleared and maintained within a specific timeframe. As our current equipment fleet continues to age the FAA advises airport operators to replace its equipment once they've outlived their useful life. Through careful research and design the Yakima airport is pursuing the acquisition of two pieces of equipment which will help airfield maintenance crews remain in compliance with stringent FAA requirements. These pieces of equipment will also increase the safety of aircraft operators as they will assist in the removal of snow on the Runways, Taxiways, lights, and airfield signs.

The service units in this division are:

- Service Unit 171 – Airfield**
- Service Unit 172 – Terminal**
- Service Unit 176 – Administration**
- Service Unit 699 – General Revenues**

BUDGET SUMMARY

Dept 422 Airport Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
171 Airfield	\$0	\$843,574	\$0	\$843,574	\$11,162,885	n/a	n/a
172 Terminal	0	910,200	0	910,200	0	0.0%	0.0%
176 Administration	0	143,933	0	143,933	0	0.0%	0.0%
Total Expenditures	\$0	\$1,897,707	\$0	\$1,897,707	\$11,162,885	588.2%	588.2%

Revenue Summary By Service Unit

699 General Revenues	\$0	\$2,296,456	\$0	\$1,931,456	\$10,666,597	464.5%	552.3%
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Fund Balance

Beginning Balance	\$0	\$0	\$498,171	\$498,171	\$531,920	n/a	106.8%
Revenues Less Expenditures	0	398,749	0	33,749	-496,288	-124.5%	n/a
Ending Balance	\$0	\$398,749	\$498,171	\$531,920	\$35,632	8.9%	6.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Expenditure Summary By Type	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	of Total
400 Other Svcs & Charges	\$0	\$143,933	\$0	\$143,933	\$0	0.0%	0.0%
600 Capital Outlays	0	1,753,774	0	1,753,774	11,162,885	636.5%	100.0%
Total Expenditures	\$0	\$1,897,707	\$0	\$1,897,707	\$11,162,885	588.2%	100.0%

EXPLANATORY NARRATIVE

Service Unit 171 – Airfield

This service units capital funds will be utilized to rehabilitate the Terminal Apron concrete panels in order to preserve the panels for years to come. The terminal apron supports all Part 139 operators, commercial air service, diversions, and emergency landings and is vital for continued aircraft operations using the terminal building. Recently, the Airport Master Plan Update has identified rehabilitation of the terminal apron a priority for the airport due to the degree of cracking and spalling of the existing concrete surface and the heaved asphalt surrounding the concrete panels. These concrete panels were originally constructed in 1960's and have since separated laterally to cause the previous crack sealant to fail. This project will address this concern by repairing the gaps through placement of backer rod and crack sealant to ensure further separation is prevented.

This grant will continue to assist in the completion of the Airport's Master Plan Update. This project is essentially the business plan for the airport and is slated to be completed in Spring 2014. Much of the document covers existing conditions at the airport, forecasts of enplanements, Airport Layout Plans, financial reviews, facility requirements and alternative analysis as the airport continues to expand.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 171 Airfield	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
630 Impr Other Thans Bldg	\$0	\$332,054	\$0	\$332,054	\$11,162,885	n/a	n/a
640 Machinery/Equipment	0	511,520	0	511,520	0	0.0%	0.0%
Total Revenues - SU 171	\$0	\$843,574	\$0	\$843,574	\$11,162,885	n/a	n/a

Service Unit 172 – Terminal

This service unit encompasses the terminal apron rehabilitation expenses which include both design and construction phases. The design phase was conducted throughout the 2013 fiscal year to prepare for the construction phase. Once completed the airport began the construction portion of the project in fall 2013. Unfortunately, due to inclement weather setting in earlier in the season the project had to be halted until spring 2014 where warmer weather will allow for continued construction. This project is projected to be completed late spring 2014. Any expenses not used in 2013 will be carried forward to the 2014 budget.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 172 Terminal	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
620 Buildings	\$0	\$910,200	\$0	\$910,200	\$0	0.0%	0.0%

Service Unit 176 – Administration

This service unit encompasses expenditures in relation to the Airport's Master Plan Update. Initial projections put the completion of this project in fall 2013 but have since been delayed till spring 2014. Any expenses not used in 2013 will be carried forward to the 2014 budget.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 176 Administration	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
410 Professional Services	\$0	\$143,933	\$0	\$143,933	\$0	0.0%	0.0%

Service Unit 699 – General Revenues

Revenues in this service unit consist of a series of grants which were obtained from the Federal Aviation Administration (FAA) under the Airport Improvement Program (AIP). Since the Yakima Air Terminal is part of the National Plan of Integrated Airport System (NPIAS) and receives commercial airline service the airport is eligible to receive Federal grants under the AIP program. Through yearly collection of entitlements and the request for discretionary funds the airport was able to secure the necessary Federal grants to help contribute to the overall cost of a variety of Capital Improvement Projects. Traditionally under this program the FAA will contribute up to 90-percent of the funding required to construct all improvements and cover design and construction

administration fees. The remaining 10-percent is paid for through the Passenger Facility Charge Program (PFC) of which is collected monthly as each passenger departs from the airport.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$0	\$0	\$498,171	\$498,171	\$531,920	n/a	106.8%
330 Intergovernmental Rev	0	1,719,456	0	1,719,456	10,054,597	584.8%	584.8%
340 Chrgs f/Goods & Services	0	177,000	0	212,000	212,000	119.8%	100.0%
380 Nonrevenues	0	400,000	0	0	400,000	100.0%	n/a
Total Revenues - SU 173	\$0	\$2,296,456	\$498,171	\$2,429,627	\$11,198,517	487.6%	460.9%

Utilities & Engineering

<u>Department</u>	<u>Fund</u>
Wastewater Operating	473
Wastewater Capital	472
Wastewater Collection System Project	476
Wastewater Facilities Project	478
Stormwater Operating	441
Stormwater Capital	442
Water	474
Domestic Water Improvement	477
Irrigation	475
Irrigation System Improvements	479
Engineering	041
Arterial Street Capital	142
Streets Capital	344
Public Works Trust (REET 1)	342
Public Works Trust (REET 2)	343
LID Construction	345
Capital Improvement Cumulative Reserve	392

UTILITIES & ENGINEERING

2014 Budgeted Staffing Levels

DEBBIE COOK

Utilities & Engineering Director

127.20 Positions

S. Cutter

Engineering Contract
Specialist

VACANT

City
Engineer

**ENGINEERING
DIVISION**

14.00 Positions

Prepare Contract Plans,
Specifications and
Estimates for
Municipal Projects
Contract Administration
Inspection and Testing
for Municipal Projects
Preparation and
Administration
of State and Federal Grant
Applications
Right-of-Way-Acquisition
LID Administration

D. BROWN

Water/Irrigation
Manager

**WATER/IRRIGATION
DIVISION**

41.00 Positions

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

S. WILLSON

Acting Wastewater/
Stormwater Manager

**WASTEWATER
DIVISION**

68.20 Positions

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

WASTEWATER OPERATING FUND

Utilities & Engineering Director
Wastewater Division Manager

Debbie Cook, PE
Shelley Willson

DEFINITION

This division improves, operates and maintains the built environment for collection and treatment of domestic and industrial wastewater facilities. These facilities protect the environment and public health in compliance with federal, state and local regulatory requirements.

Discussion

The City of Yakima Regional Wastewater Treatment Facility (WWTF) and its collection system serves a population of about 92,000 people living in the City of Yakima as well as food and beverage industries that generate high strength industrial wastewater. Additionally, the Yakima Regional Wastewater Treatment Facility provides wholesale wastewater treatment to the City of Union Gap, Terrace Heights Sewer District (including the City of Moxee) and areas of Yakima County within the City urban growth area. Overall, the WWTF serves approximately 120,000 people.

The City follows regulatory criteria for operations and maintenance of its wastewater facilities set by the City's National Pollutant Discharge Elimination System (NPDES) permit. The division publishes an assessment of regulatory changes, administrative needs and capital improvement requirements in a Facility Plan that is updated approximately every 10 years or as needed. The City has completed most of the required capital improvements identified in the 2004 Facility Plan. A new Facility Plan has been drafted and is anticipated to be complete in late 2013. The City's 2013 draft Wastewater Facility Plan presents needs and corresponding expense based upon regulatory mandates and projected population growth for a 20-year horizon.

The City is responsible for securing funding for collection, treatment and administrative programs to meet wastewater obligations. As such, continued investment into the system is required. Identification of the City's financing options includes loans, bonds, or cash funded through system users. A rate study consisting of a ten-year review of the Wastewater Division's financial requirements for both the WWTP and the sanitary sewer collection system was conducted by FCS Group in 2011.

The 2014 budget provides for staffing levels and equipment adjustments consistent with the Wastewater Facility Plan. The 2014 budget is dependent upon proposals from the recent rate study previously approved by City Council including a rate increase of 5.1% in 2013.

There are four budgeted Strategic Initiatives identified for the 2014 budget.

- *Alternative Wastewater Outfall For Salmon Recovery* – The wastewater division is moving the City of Yakima Wastewater outfall in order to restore critical floodplain environment for salmon recovery and Yakima Basin Integrated Plan implementation.

- *Update Stormwater, Wastewater, and Industrial Wastewater Rate Studies* – The existing Wastewater and Stormwater Rate Ordinances expire at the end of 2014. The study will initiate rates for the City’s recently built industrial wastewater treatment process. The City will seek the services of a third party, financial consultant to complete analysis of all three utilities and recommend a rate structure for the next three years.
- *Complete Wastewater Collections Master Plan* – The City began a systematic evaluation of both pipeline capacity and condition analysis in 2011. The compilation of capacity and condition data will provide the information necessary for a Collection System Master Plan. The Master Plan will allow for construction coordination of known wastewater deficiencies with street and other utility projects.
- The Wastewater Division will install a *Biosolids (sludge) Dryer* to produce a Class A, exceptional quality biosolids product that can be sold “out of the gate” as a soil amendment. The dryer will improve the built environment by increasing Wastewater Treatment Facility reliability, utilizing bio-gas produced by the new industrial wastewater treatment system, and reducing hauling and permitting expenses associated with Class B biosolids. The project defers major capital expenses, reduces operating expenses and reduces the Wastewater Treatment Facilities carbon emissions.

The service units in this division are:

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

PERFORMANCE STATISTICS

	2012 Actual	2013 Amended Budget	2014 Proposed Budget
Rudkin Road Pump Station			
Million Gallons/Yr. Pumped	677	640	650
Yakima	475.7	410	400
Union Gap	201.3	230	250
Total Million Gallons/Yr. Pumped	677	642	645
Pumping Costs	141,616	165,012	190,000
Cost Per Million Gallons Pumped	209.18	257.03	294.57

	2012 Actual	2013 Amended Budget	2014 Proposed Budget
Wastewater Treatment			
Billion Gallons/Yr. Treated	3.31	3.30	3.3
Laboratory Tests/Month	940	1,158	1,594
Permitted Hydraulic Capacity (average day peak month)	21.5	21.5	21.5
Average Day Peak Month	10.21	10.86	11.0
Percent of Permit Capacity	48%	51%	51%
Peak Day	12.56	11.87	12.80
Pounds of Organic Pollutants Treated (BOD) ⁽¹⁾	10,368,890	10,800,000	11,000,000
Permitted BOD Loading (Average Day/Max. Month)	53,400	53,400	53,400
Actual Load Average Day/Max. Month	36,012	39,500	40,000
Percent of Permit Capacity	67%	74%	75%
Pounds of Total Suspended Solids (TSS) ⁽¹⁾	7,667,210	7,950,000	8,000,000
Permitted Suspended Solids Loading (Avg Day/Max Month)	38,600	38,600	38,600
Actual Load Average Day/Max. Month	20,962	24,000	25,000
Percent of Permit Capacity	54%	62%	65%
Biosolids (Dry Tons)	1,489	1,525	1,500
Treatment Costs	\$5,756,939	\$5,850,000	\$5,900,000
Total Facility Debt Service & Cash Contribution for Capital ⁽¹⁾	5,323,119	2,700,000	3,000,000
Capital Projects			
Flow Treated (mg)	3,310	3,300	3,300
Cost Per Million Gallons Treated ⁽²⁾	\$2,878	\$2,900	\$2,500

- (1) Loadings from industrial waste will be reduced with new Upflow Anaerobic Sludge Blanket (UASB) process.
(2) Total Cost per Million Gallons Treated includes actual treatment costs plus Debt Service, Cash Contributions for Capital Projects, and Reserve Contribution Determination. In 2012, 1¢ of Operations and Maintenance Resources treated 3.475 gallons of wastewater.

AUTHORIZED PERSONNEL

Class Code	Position Title	2012 Actual	2013 Amended Budget	2014 Proposed Budget
1272	Wastewater Manager	1.00	1.00	1.00
4240	Instrument Technician	1.00	1.00	1.00
7123	Department Assistant III	1.50	1.50	1.50
8241	Industrial Maintenance Mechanic	4.00	4.00	4.00
8242	Preventive Maintenance Technician	1.00	1.00	1.00
8312	WWTP Operator II	7.00	7.00	7.00
8313	WWTP Operator III	8.00	8.00	8.00
8321	Laboratory Technician	2.50	2.50	2.70
8322	Pretreatment Technician	3.00	3.00	3.00
8323	Pretreatment Crew Leader	2.00	2.00	2.00
8324	Environmental Compliance Specialist	1.00	1.00	1.00
8326	Laboratory Chemist	1.00	1.00	1.00
8542	Facility Maintenance Specialist	1.00	1.00	1.00
8732	Wastewater Maintenance Specialist II	13.00	13.00	13.00

Class Code	Position Title	2012	2013	2014
		Actual	Amended Budget	Proposed Budget
8733	Wastewater Maintenance Crew Leader	9.00	9.00	9.00
11102	Utility Engineer	3.00	3.00	3.00
12201	Industrial Maintenance Supervisor	1.00	1.00	1.00
13201	Wastewater Maintenance Supervisor	1.00	1.00	1.00
15101	Assistant Wastewater Manager	1.00	1.00	1.00
15102	WWTP Process Control Supervisor	1.00	1.00	1.00
15103	WWTP Chief Operator	4.00	4.00	4.00
15104	Pretreatment Supervisor	1.00	1.00	1.00
15301	Lab Coordinator	1.00	1.00	1.00
Total Budgeted Personnel ⁽¹⁾		69.00	69.00	69.20

(1) Wastewater funds 1.32 FTE's in Engineering (041), 1.05 FTE in Codes (022), and .4 FTE in Water (474). 7.17 FTE's are funded by Stormwater.

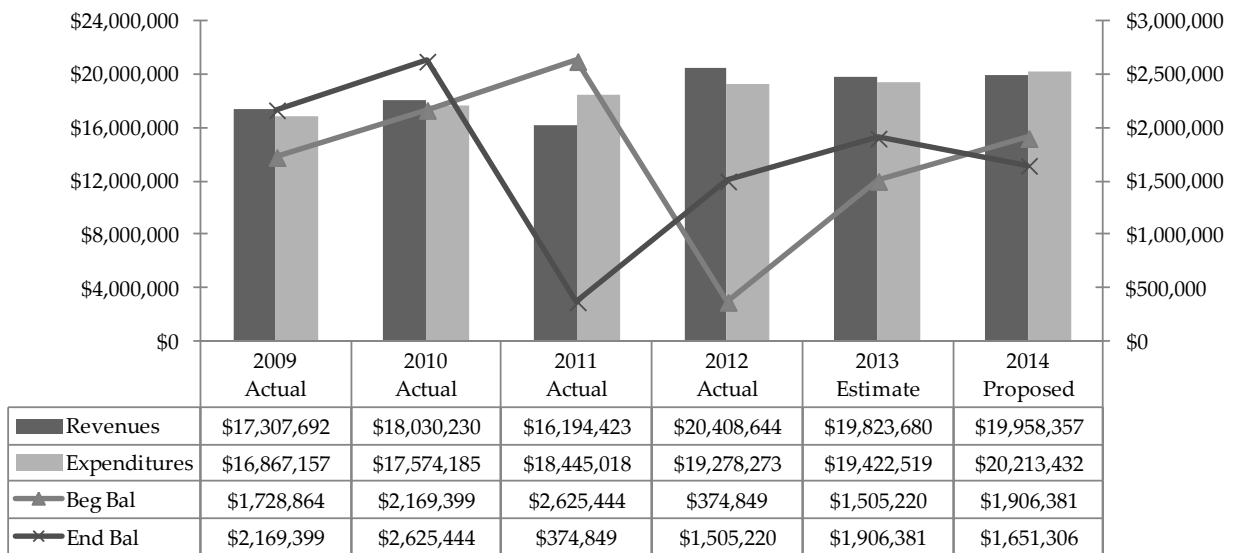
BUDGET SUMMARY

Dept 473 Sewer Operating	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
211 Wastewater Collection	\$6,530,922	\$7,217,762	\$5,234,515	\$7,169,646	\$7,308,257	101.3%	101.9%
215 Rudkin Road	75,522	83,089	69,850	83,775	235,753	283.7%	281.4%
232 Wastewater Treatment	5,677,095	6,729,714	4,423,240	6,642,614	6,579,028	97.8%	99.0%
233 Wastewater Pre-Treatment	889,689	951,182	716,067	980,624	956,922	100.6%	97.6%
645 Interfund Distribution	6,105,046	4,543,431	3,561,840	4,545,860	5,133,472	113.0%	112.9%
Total Expenditures	<u>\$19,278,274</u>	<u>\$19,525,178</u>	<u>\$14,005,512</u>	<u>\$19,422,519</u>	<u>\$20,213,432</u>	103.5%	104.1%
Revenue Summary By Service Unit							
211 Wastewater Collection	\$15,997,026	\$16,858,589	\$12,038,294	\$16,069,216	\$16,068,670	95.3%	100.0%
215 Rudkin Road	15,047	23,800	15,857	23,800	23,800	100.0%	100.0%
218 Capital Improvement	736,690	500,000	375,795	500,000	500,000	100.0%	100.0%
232 Wastewater Treatment	2,541,393	2,272,093	1,701,013	2,266,893	2,341,453	103.1%	103.3%
233 WW Pre-Treatment	871,875	723,680	675,347	725,150	748,680	103.5%	103.2%
645 Interfund Distribution	232,939	274,554	153,747	232,939	274,554	100.0%	117.9%
699 General Revenues	13,675	1,200	7,431	5,682	1,200	100.0%	21.1%
Total Revenues	<u>\$20,408,645</u>	<u>\$20,653,916</u>	<u>\$14,967,484</u>	<u>\$19,823,680</u>	<u>\$19,958,357</u>	96.6%	100.7%
Fund Balance							
Beginning Balance	\$374,849	\$866,735	\$1,505,221	\$1,505,221	\$1,906,383	219.9%	126.7%
Revenues Less Expenditures	1,130,371	1,128,738	961,972	401,162	-255,075	-22.6%	-63.6%
Ending Balance	<u>\$1,505,220</u>	<u>\$1,995,473</u>	<u>\$2,467,193</u>	<u>\$1,906,383</u>	<u>\$1,651,308</u>	82.8%	86.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	% of Total
100 Salaries & Wages	\$3,615,003	\$3,971,124	\$2,772,301	\$3,900,624	\$3,890,802	98.0%	19.2%
200 Personnel Benefits	1,316,164	1,613,597	1,071,648	1,593,766	1,458,519	90.4%	7.2%
Sub-Total Salaries & Benefits	4,931,167	5,584,721	3,843,949	5,494,390	5,349,321	95.8%	26.5%
300 Supplies	714,610	962,466	629,407	936,466	1,014,500	105.4%	5.0%
400 Other Services/Charges	1,212,247	1,613,902	953,246	1,636,402	1,623,496	100.6%	8.0%
500 Intergovernmental Svcs	9,229,109	7,719,254	5,597,826	7,719,254	8,657,659	112.2%	42.8%
600 Capital Outlays	70,898	255,000	80,216	244,000	155,000	60.8%	0.8%
700 Debt Service	802,723	948,177	886,171	950,606	775,618	81.8%	3.8%
900 Intfnd Pymt f/Svcs	2,317,518	2,441,658	2,014,697	2,441,401	2,637,838	108.0%	13.0%
Total Expenditures	\$19,278,272	\$19,525,178	\$14,005,512	\$19,422,519	\$20,213,432	103.5%	100.0%

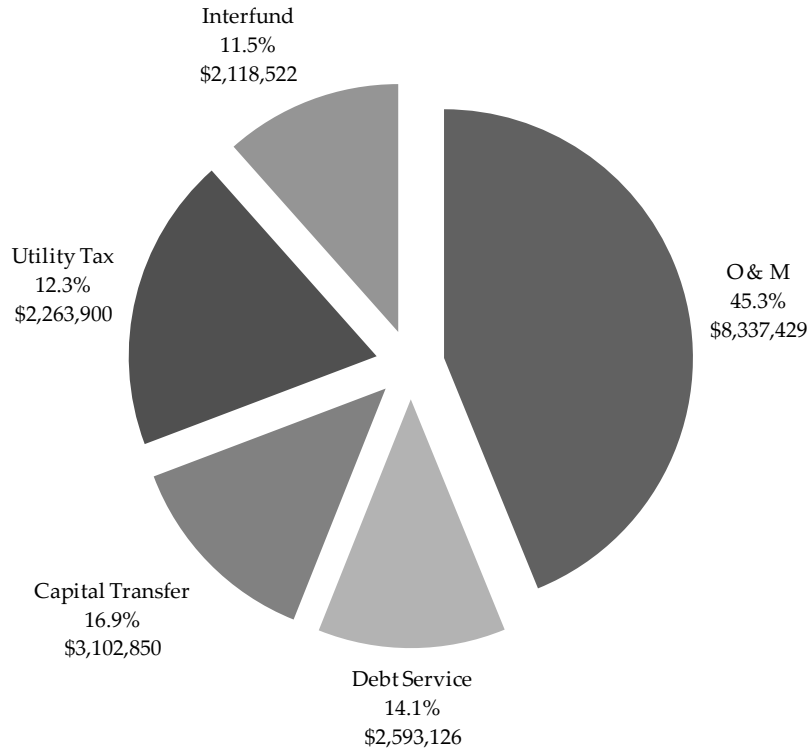
EXPLANATORY NARRATIVE

WASTEWATER OPERATING FUND FINANCIAL DATA



WASTEWATER OPERATING FUND

2014 budget – \$20,213,432



Service Unit 211 – Wastewater Collection

The Wastewater Collection Unit began a new approach toward the maintenance and care of the City's over 335 miles of sanitary wastewater lines. The division is now operating using an asset management approach that will provide a more cost effective and efficient method of cleaning the sanitary sewer lines. In the past large sections of the system were cleaned without any basis for the cleaning. The focus had been on reaching a pre-determined footage of activity for each crew. The work was not scheduled with consideration given to reducing drive time, maximizing setup activities, or addressing problems found in the pipelines. This resulted in over cleaning of clean lines and minimal maintenance occurring on lines that were in need of repair. With the use of a computerized maintenance that tracks individual pipe segments located between manholes, the type and frequency of maintenance can be tailored to the needs of that segment. In addition, the two CCTV cameras and contractor pipe condition assessment are providing a data set to the City to determine the overall structural and operational condition of the pipes. This information will be used to prioritize future pipeline rehabilitation projects that will be completed by city crews and contractors. The migration to ICOM3 for wastewater work orders was completed in October 2013.

As part of the new approach to efficiently maintaining the collection infrastructure crews have been re-assigned to add additional crews to Stormwater Collections. This was possible by reducing the manpower and equipment needed in Wastewater Collections through efficiency planning of general maintenance. The additional Stormwater Crews will allow a Stormwater Utility Crew to perform repairs needed to the collection system to increase its useable life and allow better access for maintenance crews. The second crew will be assigned to cleaning the Stormwater system to maintain proper function during rain events, resulting in a total of two crews now assigned the task of cleaning and evaluating the Stormwater System.

As of October 31, 2013 the City's Wastewater Utility Crew has completed installation of 40 Cured In Place Pipe Repairs to reduce Inflow and Infiltration (I&I) and structurally stabilize deteriorated sewer pipes. Ongoing efforts by the two TV crews to evaluate and initiate repair candidates will increase the number of repairs made by City crews as well as contracted repair projects. Contractors are obtained by the city for repair candidates that are beyond the City's current capabilities. In 2013 the City contracted a pipeline replacement on Tieton Drive between 38th and 40th Ave. The City contracted a reline project near Davis High school of approximately 384' in conjunction with the Davis High project of re-lining 980' of continuous sewer pipe. The City also contracted manhole rehabilitation to reduce I&I and deterioration to 5 sewer manholes, reducing approximately 200 GPM of I&I from the City's sewer system.

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

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

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

Account 3GC Pipe Preservation Supplies – This account provides materials necessary for repair work of sanitary sewer pipes and manholes.

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 211 Wastewater Collection	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<i>Expenses</i>							
100 Salaries & Wages							
110 Salaries and Wages	\$1,145,167	\$1,333,267	\$903,993	\$1,260,980	\$1,189,747	89.2%	94.4%
120 Overtime	8,240	12,000	5,324	10,000	12,000	100.0%	120.0%
130 Special Pay	10,129	7,696	22,399	22,896	7,696	100.0%	33.6%
140 Retire/Term Cashout	15,286	10,000	42,527	48,803	26,000	260.0%	53.3%
Total	1,178,822	1,362,963	974,243	1,342,679	1,235,443	90.6%	92.0%
200 Personnel Benefits							
200 Personnel Benefits	443,760	578,684	383,289	559,152	485,391	83.9%	86.8%
280 Clothing & Misc	669	3,000	1,174	3,000	6,000	200.0%	200.0%
Total	444,429	581,684	384,463	562,152	491,391	84.5%	87.4%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 211 Wastewater Collection	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
300 Supplies							
310 Office & Oper Supplies	77,716	75,000	67,697	75,000	75,000	100.0%	100.0%
320 Fuel Consumed	70,274	80,000	59,353	72,000	80,000	100.0%	111.1%
350 Small Tools & Equip	1,787	2,500	373	2,500	2,500	100.0%	100.0%
3G0 Grouting Chemicals	15,964	37,966	22,412	37,966	30,000	79.0%	79.0%
Total	165,741	195,466	149,835	187,466	187,500	95.9%	100.0%
400 Other Services & Charges							
410 Professional Services	2,608	8,500	3,998	8,500	8,500	100.0%	100.0%
420 Communications	5,001	5,660	6,481	5,660	8,182	144.6%	144.6%
430 Transportation/Training	569	1,800	2,076	3,800	2,500	138.9%	65.8%
440 Advertising	284	300	260	300	300	100.0%	100.0%
450 Oper Rentals & Leases	0	2,000	0	2,000	2,000	100.0%	100.0%
470 Public Utility Services	22,483	28,024	13,485	28,024	27,841	99.3%	99.3%
480 Repairs & Maintenance	11,277	16,000	10,685	16,000	26,000	162.5%	162.5%
490 Miscellaneous	5,103	7,200	11,109	14,700	40,500	562.5%	275.5%
Total	47,325	69,484	48,094	78,984	115,823	166.7%	146.6%
500 Intergovernmental Svcs							
530 State/Cnty Tax/Assess	140,292	132,900	94,165	132,900	132,900	100.0%	100.0%
540 Interfund Tax/Assess	3,351,874	3,562,000	2,540,028	3,562,000	3,732,805	104.8%	104.8%
Total	3,492,166	3,694,900	2,634,193	3,694,900	3,865,705	104.6%	104.6%
640 Machinery & Equipment	31,992	50,000	7,165	40,000	50,000	100.0%	125.0%
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Ls	184,450	177,335	133,565	177,335	183,370	103.4%	103.4%
960 Interfund Insurance Sv	393,107	409,924	409,924	409,924	438,619	107.0%	107.0%
990 Interfund Admin Chrgs	592,891	676,005	493,032	676,205	740,407	109.5%	109.5%
Total	1,170,448	1,263,264	1,036,521	1,263,464	1,362,396	107.8%	107.8%
Total Expenditures - SU 211	<u>\$6,530,923</u>	<u>\$7,217,761</u>	<u>\$5,234,514</u>	<u>\$7,169,645</u>	<u>\$7,308,258</u>	101.3%	101.9%
Revenues							
340 Chrgs f/Goods & Services	\$15,987,245	\$16,848,089	\$11,958,605	\$15,992,120	\$16,058,170	95.3%	100.4%
360 Miscellaneous Revenues	9,781	10,500	79,690	77,096	10,500	100.0%	13.6%
Total Revenues - SU 211	<u>\$15,997,026</u>	<u>\$16,858,589</u>	<u>\$12,038,295</u>	<u>\$16,069,216</u>	<u>\$16,068,670</u>	95.3%	100.0%

Service Unit 215 – Rudkin Road Pump Station

Revenues are received from the City of Union Gap to cover the following expenditures: (a) O & M costs (allocated to Union Gap on a prorated basis of flow), and (b) Debt Service (which is contractually allocated in Yakima at 42.3%, and in Union Gap 57.7%). There is currently no active debt service at the Rudkin Road Lift Station (See 473 Revenue Chart in general narrative section at beginning.)

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 215 Rudkin Road	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$17,099	\$17,682	\$12,647	\$17,682	\$17,682	100.0%	100.0%
120 Overtime	1,080	1,600	814	1,600	1,600	100.0%	100.0%
130 Special Pay	147	100	413	400	100	100.0%	25.0%
140 Retire/Term Cashout	0	1,000	0	1,386	1,386	138.6%	100.0%
Total	18,326	20,382	13,874	21,068	20,768	101.9%	98.6%
200 Personnel Benefits	6,676	7,390	5,494	7,390	6,981	94.5%	94.5%
310 Office & Oper Supplies	641	2,500	7,528	2,500	2,500	100.0%	100.0%
400 Other Services & Charges							
420 Communications	88	117	418	117	592	506.0%	506.0%
470 Public Utility Services	18,391	19,320	13,693	19,320	19,320	100.0%	100.0%
480 Repairs & Maintenance	0	500	0	500	150,000	n/a	n/a
Total	18,479	19,937	14,111	19,937	169,912	852.2%	852.2%
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Ls	1,666	1,482	1,110	1,482	1,640	110.7%	110.7%
960 Interfund Insurance Sv	15,637	16,731	16,731	16,731	17,902	107.0%	107.0%
990 Interfund Admin Chrgs	14,097	14,667	11,001	14,667	16,050	109.4%	109.4%
Total	31,400	32,880	28,842	32,880	35,592	108.2%	108.2%
Total Expenditures - SU 215	\$75,522	\$83,089	\$69,849	\$83,775	\$235,753	283.7%	281.4%

Revenues

340 Chrgs f/Goods & Services	\$15,047	\$23,800	\$15,857	\$23,800	\$23,800	100.0%	100.0%
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Service Unit 218 – Capital Improvement / LID Revenue

This is the revenue from wastewater connection charges, which will ultimately be redistributed to the 476 Fund (Wastewater Construction Fund).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 218 Capital Improvement	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
370 Prop/Trust Gains & Other	\$736,690	\$500,000	\$375,795	\$500,000	\$500,000	100.0%	100.0%

Service Unit 232 – Wastewater Treatment

Service Unit 232 includes the operation and maintenance costs of the Treatment Facility in the Wastewater Operating Fund (473). Approximately 3.7 billion gallons of sewage is treated annually at the Treatment Facility. An excess of 1,500 laboratory tests are required to be performed in an average month. This number is expected to continue to increase due to mandated increased Pretreatment (See Service Unit 233) and Stormwater. The laboratory has been accredited to perform most, but not all, metals and organic pollutant analysis in the parts per billion thresholds.

The facility's rated hydraulic capacity in our NPDES permit is 21.5 million gallons per day (mgd) based on ammonia removal. Our rated capacity under this permit is based on engineering studies discussed in the 2004 Facility Plan and the new draft 2013 Facility Plan. Although the plant has

experienced peak daily loading as high as 19.52 mgd in 1996, overall plant flow volumes and peak daily flow volumes are generally much lower and consistent. This reduction is due to continued reductions in both infiltration (groundwater leaking into Wastewaters) and inflow (illegal connections to Wastewater).

To help reduce operational and capital project costs, the Wastewater Division installed an anaerobic bio-reactor to treat high strength wastewater from local industrial fruit processor. By separating the high strength industrial loading from the rest of the domestic sanitary sewer, significant capacity is immediately restored for future users, while being able to treat both processes far more cost effectively; saving approximately \$10,000,000 in operational and capital costs over the next ten years.

Per a 1997 Settlement Agreement, wholesale billing to Union Gap and Terrace Heights are based upon their respective loadings to the treatment facility. The divided expense is further allocated to each customer based upon their actual loading. The 2012 actual, projected 2013, and estimated 2014 percent allocations are indicated on the following table.

ALLOCATION BY CUSTOMER

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Projected</u>	<u>2014</u> <u>Estimated</u>
Million Gallons Treated (Total)	3,310	3,300	3,300
Yakima (%)	87.0%	86.2%	86.0%
Union Gap (%)	6.2%	6.9%	7.0%
Terrace Heights (%)	6.8%	6.8%	7.0%
BOD Treated (lbs.) (Includes Dry Matter)	10,368,890	10,800,000	11,000,000
Yakima (%)	92.4%	92.6%	92.0%
Union Gap (%)	3.6%	3.9%	4.0%
Terrace Heights (%)	4.0%	3.5%	4.0%
TSS Treated (lbs.) (Includes Dry Matter.)	7,667,210	7,950,000	8,000,000
Yakima (%)	91.7%	91.2%	91%
Union Gap (%)	3.8%	4.7%	5%
Terrace Heights (%)	4.5%	4.1%	4%

In addition to charges due to actual treatment costs, Union Gap and Terrace Heights share in paying for a portion of the treatment plant's Debt Service and Cash Contributions to pay for improvements made to the facility. The following table shows the 2012 actual cost distribution for each entity along with the total estimated 2013 and projected 2014 Debt service and Cash Contribution for Capital Improvement Projects.

SHARED DEBT SERVICE

	<u>Estimated</u> <u>2013</u> <u>Total</u>	<u>Projected</u> <u>2014</u> <u>Total</u>	----- 2012 Actual -----		
			<u>Yakima</u>	<u>Union</u> <u>Gap</u>	<u>Terrace</u> <u>Heights</u>
Allocation, %			87.9%	8.1%	4.0%
Treatment Debt Service	\$1,700,000	\$1,700,000	\$1,054,000	\$97,200	\$48,000
Treatment Cash Contribution	1,500,000	1,500,000	3,502,964	81,000	40,000
Total	<u>\$3,200,000</u>	<u>\$3,200,000</u>	<u>\$4,556,964</u>	<u>\$178,200</u>	<u>\$88,000</u>

Revenues are detailed as follows:

CAPITAL RESERVE
(2014 Contributions into 472 Fund – \$500,000)

	<u>Yakima</u>	<u>Union Gap</u>	<u>Terrace Heights</u>
Allocation, %	87.9%	8.1%	4.0%
Charge, Per Month	\$36,625	\$3,375	\$1,667
Total Yearly Allocation	<u>\$486,850</u>	<u>\$40,500</u>	<u>\$20,000</u>

NOTE: The percentages presented are based on contractual allocations.

Account 120 Overtime – Overtime is usually generated when staffing is required for coverage during Holidays and to provide minimal staffing during the graveyard shift when the scheduled personnel are sick or want to enjoy their vacation benefits. Some overtime is associated with the construction project due to interruptions of normal treatment processes and the installation of new equipment.

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

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

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

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

	(1) 2012 Actual	(2) 2013 Amended Budget	(3) 2013 Actual 09/30/13	(4) 2013 Estimated Year-End	(5) 2014 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 232 Wastewater Treatment							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$1,869,309	\$2,013,185	\$1,329,530	\$1,827,385	\$2,020,806	100.4%	110.6%
120 Overtime	53,999	65,000	40,088	65,000	65,000	100.0%	100.0%
130 Special Pay	11,979	0	38,980	32,000	0	n/a	0.0%
140 Retire/Term Cashout	21,015	30,000	5,384	91,000	61,000	203.3%	67.0%
Total	<u>1,956,302</u>	<u>2,108,185</u>	<u>1,413,982</u>	<u>2,015,385</u>	<u>2,146,806</u>	101.8%	106.5%
200 Personnel Benefits							
200 Personnel Benefits	699,789	832,888	548,374	832,888	780,218	93.7%	93.7%
280 Clothing & Misc	2,032	2,500	1,068	2,200	2,500	100.0%	113.6%
Total	<u>701,821</u>	<u>835,388</u>	<u>549,442</u>	<u>835,088</u>	<u>782,718</u>	93.7%	93.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 232 Wastewater Treatment	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
300 Supplies							
310 Office & Oper Supplies	307,038	350,000	261,144	350,000	200,000	57.1%	57.1%
320 Fuel Consumed	12,987	27,000	12,152	18,000	27,000	100.0%	150.0%
350 Small Tools & Equip	12,070	20,000	8,287	15,000	20,000	100.0%	133.3%
3B0 Chemicals	33,247	50,000	-2,999	50,000	60,000	120.0%	120.0%
3C0 Chemicals	173,281	300,000	187,356	300,000	500,000	166.7%	166.7%
Total	538,623	747,000	465,940	733,000	807,000	108.0%	110.1%
400 Other Services & Charges							
410 Professional Services	78,685	60,000	7,783	60,000	115,000	191.7%	191.7%
420 Communications	15,790	18,557	12,262	18,557	15,236	82.1%	82.1%
430 Transportation/Training	6,135	6,000	5,276	6,000	6,000	100.0%	100.0%
440 Advertising	457	1,000	592	1,000	1,000	100.0%	100.0%
450 Oper Rentals & Leases	60	3,000	2,590	3,000	3,000	100.0%	100.0%
470 Public Utility Services	831,920	914,783	653,538	934,783	936,895	102.4%	100.2%
480 Repairs & Maintenance	73,146	350,000	73,410	350,000	80,000	22.9%	22.9%
490 Miscellaneous	24,263	33,500	15,993	30,500	38,000	113.4%	124.6%
4D0 DOE W/W Dschrg Pmt	95,103	105,000	107,562	108,000	110,000	104.8%	101.9%
Total	1,125,559	1,491,840	879,006	1,511,840	1,305,131	87.5%	86.3%
500 Intergovernmental Services							
530 State/Cnty Tax/Assess	258,271	250,100	156,337	250,100	250,100	100.0%	100.0%
550 Interfund Subsidies	19,569	35,000	0	35,000	35,000	100.0%	100.0%
Total	277,840	285,100	156,337	285,100	285,100	100.0%	100.0%
640 Machinery & Equipment	38,907	200,000	71,953	200,000	100,000	50.0%	50.0%
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Ls	104,890	95,958	71,967	95,958	103,644	108.0%	108.0%
960 Interfund Insurance Sv	350,196	359,730	359,730	359,730	384,911	107.0%	107.0%
990 Interfund Admin Chrgs	582,959	606,513	454,884	606,513	663,718	109.4%	109.4%
Total	1,038,045	1,062,201	886,581	1,062,201	1,152,273	108.5%	108.5%
Total Expenditures - SU 232	\$5,677,097	\$6,729,714	\$4,423,241	\$6,642,614	\$6,579,028	97.8%	99.0%
Revenues							
340 Chrgs f/Goods & Services	\$2,463,215	\$2,188,716	\$1,622,836	\$2,188,716	\$2,258,076	103.2%	103.2%
360 Miscellaneous Revenues	0	5,200	0	0	5,200	100.0%	n/a
370 Prop/Trust Gains & Other	78,177	78,177	78,177	78,177	78,177	100.0%	100.0%
Total Revenues - SU 232	\$2,541,392	\$2,272,093	\$1,701,013	\$2,266,893	\$2,341,453	103.1%	103.3%

Service Unit 233 – Pretreatment

The City of Yakima’s Wastewater Division’s Pretreatment Program is a requirement of the City’s wastewater discharge (National Pollutant Discharge Elimination System / NPDES) permit as issued by the Department of Ecology.

The objective of the Pretreatment Program is to protect the publicly owned treatment works (POTW) from pollutants discharged by businesses and industries that can cause equipment damage, interference of plant processes, or pass through into the receiving waters. Illegal and unpermitted discharges pose significant risk to public health and the City’s ability to maintain compliance with NPDES permit requirements. Recovering from such an event can take

considerable time, exorbitant expense to the ratepayers, and risk fines and other penalties. Other objectives include improving opportunities to recycle and reclaim wastewater, to protect biosolids reuse options, and above all, protect the health of the employees at the POTW. The objectives are achieved by regulating discharges from industries using Federal, State, and local limits, the more stringent being defined as Pretreatment Standards under Section 307 (d) of the Clean Water Act.

The City of Yakima is a fully delegated Pretreatment Program responsible for the control of wastewater discharges of all industrial users of its wastewater treatment and disposal system pursuant to requirements set forth in 40 CFR Part 403, Chapter 90.48 RCW, Chapters 173-208 WAC, 173-216 WAC, 173-201A WAC and 173-240 WAC and the City's NPDES permit. A condition of §6.A.1.b. of the City's NPDES permit requires the issuance of industrial waste discharge permits to all significant industrial users, as defined in 40 CFR 403.3 (t)(i)(ii) contributing to the treatment system from within the City's jurisdiction. Further duties include monitoring, sampling, and inspecting all significant industrial users (SIU's) and minor industrial users (MIU's) discharging to the City's POTW. The City of Yakima recognizes and regulates 25 SIU's and approximately 470 MIU's. In addition, the City performs monthly sampling and monitoring of wastewater from Union Gap and Terrace Heights. Year to date for 2013 the Pretreatment Program performed compliance inspections on 25 of the 25 SIU's. In addition, each SIU is required to be sampled a minimum of once per year by the City in accordance with the City's NPDES permit. Year -to date, the Pretreatment Program has sampled and inspected approximately 420 of the MIU's.

The City continues to monitor businesses and industries for fat, oil and grease (FOG). Heavy FOG concentrations have the potential to cause Wastewater backups within the collection system, causing flooding of wastewater into residential homes and businesses. It also interferes with the treatment process at the POTW. The FOG Program focuses on educating and reinforcing best management practices with food service establishment personnel, particularly with the managers. Wastewater discharges are sampled for FOG to ensure grease traps or oil interceptors are being cleaned on a regular basis and that FOG concentrations do not exceed the local discharge limit of 100 mg/L. The Pretreatment Program's goal is to inspect and test each food establishment at least once every quarter.

The City's NPDES permit also requires Whole Effluent Toxicity (WET) tests. Chronic WET testing is conducted on the treated effluent being discharged to the Yakima River during spring/summer to measure survival and reproduction of the test species *Ceriodaphnia dubia* and summer/fall to measure survival and growth of the test species *Pimephalespromelas*. An outside Lab is contracted to conduct such tests as required by the City's NPDES permit.

Revenue is generated through the City's authority as a delegated Pretreatment Program to assess wastewater discharge permit fees from the industries. The wastewater discharge permits are assessed at 90% of Ecology's annual fee schedule Chapter 173-224 WAC. In addition to permit fees, revenue is received from Pretreatment Program charges to minor (MIU's) and significant industrial users (SIU's), and from Terrace Heights and Union Gap for sampling and testing performed.

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

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

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as outside lab fees associated with Whole Effluent Toxicity (WET) testing of the effluent.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 233 WW Pre-Treatment	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$460,556	\$467,774	\$333,685	\$459,793	\$467,966	100.0%	101.8%
120 Overtime	515	1,500	536	1,500	1,500	100.0%	100.0%
130 Special Pay	481	320	5,629	4,200	320	100.0%	7.6%
140 Retire/Term Cashout	0	10,000	30,351	56,000	18,000	180.0%	32.1%
Total	461,552	479,594	370,201	521,493	487,786	101.7%	93.5%
200 Personnel Benefits							
200 Personnel Benefits	163,288	188,635	132,182	188,635	176,930	93.8%	93.8%
280 Clothing & Misc	-49	500	68	500	500	100.0%	100.0%
Total	163,239	189,135	132,250	189,135	177,430	93.8%	93.8%
300 Supplies							
310 Office & Oper Supplies	5,406	10,000	6,105	6,000	10,000	100.0%	166.7%
320 Fuel Consumed	4,199	7,000	0	7,000	7,000	100.0%	100.0%
350 Small Tools & Equip	0	250	0	250	250	100.0%	100.0%
3C0 Chemicals	0	250	0	250	250	100.0%	100.0%
Total	9,605	17,500	6,105	13,500	17,500	100.0%	129.6%
400 Other Services & Charges							
410 Professional Services	17,914	25,000	10,150	18,000	25,000	100.0%	138.9%
420 Communications	1,698	2,390	978	2,390	2,380	99.6%	99.6%
430 Trans/Training	0	1,000	202	1,000	1,000	100.0%	100.0%
440 Advertising	0	1,500	349	1,500	1,500	100.0%	100.0%
480 Repairs/Maintenance	0	750	0	750	750	100.0%	100.0%
490 Miscellaneous	1,275	2,000	355	2,000	2,000	100.0%	100.0%
Total	20,887	32,640	12,034	25,640	32,630	100.0%	127.3%
540 Interfund Taxes & Assess	156,781	144,000	131,627	144,000	149,000	103.5%	103.5%
640 Machinery & Equipment	0	5,000	1,098	4,000	5,000	100.0%	125.0%
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Ls	12,330	11,864	8,900	11,864	12,353	104.1%	104.1%
960 Interfund Ins Svcs	3,910	4,184	4,184	4,184	4,477	107.0%	107.0%
990 Interfund Admin Chgs	61,385	67,265	49,669	66,808	70,747	105.2%	105.9%
Total	77,625	83,313	62,753	82,856	87,577	105.1%	105.7%
Total Expenditures - SU 233	\$889,689	\$951,182	\$716,068	\$980,624	\$956,923	100.6%	97.6%
Revenues							
320 Licenses & Permits	\$871,875	\$723,680	\$675,347	\$725,150	\$748,680	103.5%	103.2%

Service Unit 645 – Interfund Distribution

The following table details the changes that have occurred in this account from 2012 through the proposed 2014 budget:

INTERFUND TRANSFERS

	2012 Actual	2013 Year-End Estimate	2014 Proposed Budget
Operating Transfer to Capital (476 / 478)	\$2,600,000	\$1,100,000	\$1,500,000
Connection Charge Transfer (476 / 478)	736,690	500,000	500,000
Terrace Heights Debt Coverage Contribution ⁽¹⁾ (478)	40,000	60,000	60,000
Union Gap Debt Coverage Contribution ⁽¹⁾ (478)	81,000	121,500	121,500
Wastewater Treatment Plant Reserve (472)	131,850	131,850	486,850
Total	\$3,589,540	\$1,913,350	\$2,668,350

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

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

DEBT SERVICE

	2012 Actual	2013 Year-End Estimate	2014 Proposed Budget	Maturity Date
Revenue Bonds				
2003 Wastewater Series A	\$845,506	\$846,444	\$264,244	11/01/2014
2012 Wastewater Ref 2003 Series B	428,223	312,100	902,100	11/01/2023
2008 Wastewater	413,413	413,413	413,413	11/01/2027
Intergovernmental Loans				
Sewer Collection System Improvements	62,040	0	0	7/01/2012
1994 Wastewater Facility Rehabilitation	173,063	172,211	0	7/01/2013
1994 Wastewater Collection System Improvement	41,922	41,717	41,308	7/01/2014
1995 Headworks/Digester Rehabilitation	169,093	168,277	166,643	7/01/2015
1995 King Street Collection System	12,094	12,036	11,919	7/01/2015
2001 Fruitvale Neighborhood Water Wastewater Project	81,312	81,119	80,730	7/01/2021
2005 River Road – 16th to 40th Ave	132,632	132,322	131,701	7/01/2025
2007 Ultra Violet Disinfection	125,637	130,493	129,886	7/01/2027
1995 Fair Avenue Improvements Transfer	25,641	25,641	25,641	7/01/2015
Railroad Grade Separation Stormwater Loan	0	84,306	84,306	2029
2012 IW Reactor, Pump station & NE Power Distribution	4,930	212,430	213,431	9/01/2031
Total	\$2,515,506	\$2,632,509	\$2,465,322	

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 645 Interfund Distribution	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
500 Intergovernmental Svcs							
550 Interfund Subsidies	\$4,418,992	\$2,888,113	\$2,018,529	\$2,888,113	\$3,650,713	126.4%	126.4%
560 Interfund Transfers	25,641	25,641	25,641	25,641	25,641	100.0%	100.0%
5C0 Conn Charge Trns	736,690	500,000	450,000	500,000	500,000	100.0%	100.0%
5T0 Debt Cov Trns TH	40,000	60,000	60,000	60,000	60,000	100.0%	100.0%
5U0 Debt Cov Trns UG	81,000	121,500	121,500	121,500	121,500	100.0%	100.0%
Total	5,302,323	3,595,254	2,675,670	3,595,254	4,357,854	121.2%	121.2%
780 Intergov't Loans	771,455	909,726	866,299	909,726	739,220	81.3%	81.3%
830 Debt Svc - Ext LTD - Int	31,268	38,451	19,872	40,880	36,398	94.7%	89.0%
Total Expenditures - SU 645	<u>\$6,105,046</u>	<u>\$4,543,431</u>	<u>\$3,561,841</u>	<u>\$4,545,860</u>	<u>\$5,133,472</u>	113.0%	112.9%
Revenues							
380 Nonrevenues	\$32,939	\$32,939	\$32,939	\$32,939	\$32,939	100.0%	100.0%
390 Other Financing Sources	200,000	241,615	120,808	200,000	241,615	100.0%	120.8%
Total Revenues - SU 645	<u>\$232,939</u>	<u>\$274,554</u>	<u>\$153,747</u>	<u>\$232,939</u>	<u>\$274,554</u>	100.0%	117.9%

Service Unit 699 – General Revenues

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$374,849	\$866,735	\$1,505,221	\$1,505,221	\$1,906,383	219.9%	126.7%
360 Miscellaneous Revenues	7,121	1,200	4,704	2,955	1,200	100.0%	40.6%
390 Other Financing Sources	6,554	0	2,727	2,727	0	n/a	0.0%
Total Revenues - SU 699	<u>\$388,524</u>	<u>\$867,935</u>	<u>\$1,512,652</u>	<u>\$1,510,903</u>	<u>\$1,907,583</u>	219.8%	126.3%

UTILITIES & ENGINEERING
2014 BUDGET NARRATIVE

WASTEWATER CAPITAL RESERVE

Utilities & Engineering Director
Wastewater Division Manager

Debbie Cook, PE
Shelley Willson

DEFINITION

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

The service units in this division are:

- Service Unit 218 – Capital Improvement**
- Service Unit 238 – Capital Improvement**
- Service Unit 645 – Interfund Distribution**
- Service Unit 699 – General Revenues**

BUDGET SUMMARY

Dept 472 Wastewater Cap Rsv	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2013	2013	2013	2014	% Chng	% Chng
	2012	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
218 Capital Improvement	\$14,280	\$50,000	\$6,291	\$50,000	\$400,000	800.0%	800.0%
Revenue Summary By Service Unit							
238 Capital Improvement	\$18,418	\$18,150	\$19,893	\$18,150	\$18,150	100.0%	100.0%
645 Interfund Distribution	131,850	131,850	131,850	131,850	486,850	369.2%	369.2%
699 General Revenues	1,000	500	0	500	500	100.0%	100.0%
Total Revenues	\$151,268	\$150,500	\$151,743	\$150,500	\$505,500	335.9%	335.9%
Fund Balance							
Beginning Balance	\$738,547	\$839,047	\$875,535	\$875,535	\$976,035	116.3%	111.5%
Revenues Less Expenditures	136,988	100,500	145,451	100,500	105,500	105.0%	105.0%
Ending Balance	\$875,535	\$939,547	\$1,020,986	\$976,035	\$1,081,535	115.1%	110.8%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2013	2013	2013	2014	% Chng	%
	2012	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
400 Other Services/Charges	\$14,280	\$50,000	\$6,291	\$50,000	\$400,000	800.0%	100.0%

EXPLANATORY NARRATIVE

Service Unit 218 – Capital Improvement

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

	(1) 2012 Actual	(2) 2013 Amended Budget	(3) 2013 Actual 09/30/13	(4) 2013 Estimated Year-End	(5) 2014 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 218 Capital Improvement							
Expenses							
480 Repairs/Maintenance	\$14,280	\$50,000	\$6,291	\$50,000	\$400,000	800.0%	800.0%

Service Unit 238 – Capital Improvement

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

	(1) 2012 Actual	(2) 2013 Amended Budget	(3) 2013 Actual 09/30/13	(4) 2013 Estimated Year-End	(5) 2014 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 238 Capital Improvement							
Revenues							
340 Chrgs f/Goods & Svcs	\$18,418	\$18,150	\$19,893	\$18,150	\$18,150	100.0%	100.0%

Service Unit 645 – Interfund Distribution

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

	(1) 2012 Actual	(2) 2013 Amended Budget	(3) 2013 Actual 09/30/13	(4) 2013 Estimated Year-End	(5) 2014 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 645 Interfund Distribution							
Revenues							
390 Other Financing Sources	\$131,850	\$131,850	\$131,850	\$131,850	\$486,850	369.2%	369.2%

Service Unit 699 – General Revenues

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

	(1) 2012 Actual	(2) 2013 Amended Budget	(3) 2013 Actual 09/30/13	(4) 2013 Estimated Year-End	(5) 2014 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 699 General Revenues							
Revenues							
270 Beginning Balance	\$738,547	\$839,047	\$875,535	\$875,535	\$976,035	116.3%	111.5%
360 Miscellaneous Revenues	1,000	500	0	500	500	100.0%	100.0%
Total Revenues - SU 699	\$739,547	\$839,547	\$875,535	\$876,035	\$976,535	116.3%	111.5%

UTILITIES & ENGINEERING
2014 BUDGET NARRATIVE

WASTEWATER COLLECTION SYSTEM PROJECT FUND

Utilities & Engineering Director
Wastewater Division Manager

Debbie Cook, PE
Shelley Willson

DEFINITION

The 476 Fund serves to provide resources for Wastewater System planning and collection system capital improvements. These efforts consist of capital projects to reduce or eliminate in-flow and infiltration, assist with financing of new trunk construction to accommodate service area growth, upgrading capacity of collection lines where needed, installation of new collection systems into select neighborhoods, and repair/replacement of deteriorated pipes.

The service units in this division are:

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

BUDGET SUMMARY

Dept 476 Wastewater Const	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2013	2013	2013	2014	% Chng	% Chng
	2012	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
218 Capital Improvement	\$1,506,642	\$6,365,000	\$2,015,015	\$4,190,000	\$4,200,000	66.0%	100.2%
Revenue Summary By Service Unit							
218 Capital Improvement	\$3,622,514	\$1,200,000	\$1,364,176	\$1,364,177	\$1,500,000	125.0%	110.0%
Fund Balance							
Beginning Balance	\$5,387,653	\$6,109,653	\$7,503,524	\$7,503,524	\$4,677,701	76.6%	62.3%
Revenues Less Expenditures	2,115,871	-5,165,000	-650,838	-2,825,823	-2,700,000	52.3%	95.5%
Ending Balance	<u>\$7,503,524</u>	<u>\$944,653</u>	<u>\$6,852,686</u>	<u>\$4,677,701</u>	<u>\$1,977,701</u>	209.4%	42.3%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2013	2013	2013	2014	% Chng	%
	2012	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
400 Other Services/Charges	\$335,425	\$100,000	\$34,055	\$100,000	\$100,000	100.0%	2.4%
500 Intergovernmental Svcs	0	1,165,000	0	0	0	0.0%	0.0%
600 Capital Outlays	1,171,217	5,100,000	1,980,960	4,090,000	4,100,000	80.4%	97.6%
Total Expenditures	<u>\$1,506,642</u>	<u>\$6,365,000</u>	<u>\$2,015,015</u>	<u>\$4,190,000</u>	<u>\$4,200,000</u>	66.0%	100.0%

EXPLANATORY NARRATIVE

Service Unit 218 – Capital Improvement

This account consists of the following projects:

CAPITAL IMPROVEMENT PROJECTS

Fund 476 – Sewer Construction	2014 Capital
Unassigned Improvements / Repairs	\$800,000
Project 2228 Congdon Sewer Main	100,000
Project 2329 Toscana Dev. Castlevale/Fechter	300,000
Project 1911 Sewer System Evaluation	100,000
Project 2365 Beech St Interceptor Phase III	2,000,000
Project 2263 Building – Dry Storage	100,000
Project 2327 Industrial Waste Extension	800,000
Total Sewer Construction	\$4,200,000

- Project 2365 (Beech St Interceptor Phase III) – This project will provide capacity relief to lines that are not large enough to contain the projected growth in areas north and west of Yakima. The project will connect the existing Speedway Trunk line to an existing undersized trunk line near 9th Street and Beech. The project will also include the installation of a new lift station and associated force mains.
- Project 2329 (Toscana Dev. Castlevale/Fechter) – The objective of this project is to decommission the Carriage Hill Lift-Station; providing gravity-flow sewer.
- Project 1911 (Sewer System Evaluation) – This will provide the City an evaluation of the condition and capacity of existing collection pipes, identify and prioritize collection pipe repair/replacement and provide a comprehensive development plan for pipe extensions to areas currently without domestic sewer service.
- Project 2327 (Industrial Waste Extension) – This project will connect existing strong waste customers, while attracting new industries, to a dedicated industrial waste line that will be treated more effectively using an anaerobic digester; lowering operational costs and stabilizing future wastewater rates for residential, commercial, and industrial users.

Revenues into 476 Fund usually include a capital transfer from 473 Wastewater Operating Fund, and investment / reserve interest, and Wastewater Connection Charge (WCC) being divided between both the 476 Fund and 478 Fund. For 2014, the only source of revenue into 476 Fund is a transfer from the 473 Operating Fund of \$1,500,000.

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

Account 410 Professional Services – The Sewer System evaluation included in this line item is required under the City's permit.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 218 Capital Improvement	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Other Services & Charges							
410 Professional Services	\$222,819	\$100,000	\$34,055	\$100,000	\$100,000	100.0%	100.0%
480 Repairs/Maintenance	112,606	0	0	0	0	n/a	n/a
Total	335,425	100,000	34,055	100,000	100,000	100.0%	100.0%
550 Interfund Subsidies	0	1,165,000	0	0	0		
600 Capital Outlays							
620 Buildings	0	200,000	15,137	200,000	100,000	50.0%	50.0%
630 Impr Other Than Bldg	42,386	100,000	200	100,000	300,000	300.0%	300.0%
640 Machinery/Equipment	0	0	0	1,165,000	0	n/a	0.0%
650 Construction Projects	1,128,831	4,800,000	1,965,622	2,625,000	3,700,000	77.1%	141.0%
Total	1,171,217	5,100,000	1,980,959	4,090,000	4,100,000	80.4%	100.2%
Total Expenditures - SU 218	\$1,506,642	\$6,365,000	\$2,015,014	\$4,190,000	\$4,200,000	66.0%	100.2%
Revenues							
380 Nonrevenues	\$635,824	\$0	\$386,497	\$0	\$0	n/a	n/a
390 Other Financing Sources	2,986,690	1,200,000	977,680	1,364,177	1,500,000	125.0%	110.0%
Total Revenues - SU 218	\$3,622,514	\$1,200,000	\$1,364,177	\$1,364,177	\$1,500,000	125.0%	110.0%

Service Unit 699 – General Revenues

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$5,387,653	\$6,109,653	\$7,503,524	\$7,503,524	\$4,677,701	76.6%	62.3%

UTILITIES & ENGINEERING
2014 BUDGET NARRATIVE

WASTEWATER FACILITIES PROJECT

Utilities & Engineering Director
Wastewater Division Manager

Debbie Cook, PE
Shelley Willson

DEFINITION

The Yakima Wastewater Facilities Project Fund directs funds to provide payments for costs associated with the planning, installation, rehabilitation, expansion and modification of the Wastewater Treatment Facility and the Rudkin Road Lift Station.

This fund provides resources for mandated treatment work, expansion and rehabilitation outlined in the adopted Facilities Plan and other planning documents. The 2014 budget includes expenditures for facility improvements, rehabilitation, and professional services related to construction activities associated with the Facility Plan, Biosolids Management Plan, and other planning documents associated with NPDES Permit compliance.

The service units in this division are:

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

BUDGET SUMMARY

Dept 478 Wastewater Facility	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
238 Capital Improvement	\$6,573,146	\$14,040,000	\$7,410,920	\$10,980,630	\$8,375,000	59.7%	76.3%
Revenue Summary By Service Unit							
238 Capital Improvement	\$3,420,188	\$13,781,500	\$4,856,883	\$12,370,367	\$8,496,400	61.7%	68.7%
Fund Balance							
Beginning Balance	\$3,466,727	\$2,692,477	\$313,769	\$313,769	\$1,703,506	63.3%	542.9%
Revenues Less Expenditures	-3,152,958	-258,500	-2,554,036	1,389,737	121,400	-47.0%	8.7%
Ending Balance	<u>\$313,769</u>	<u>\$2,433,977</u>	<u>-\$2,240,267</u>	<u>\$1,703,506</u>	<u>\$1,824,906</u>	75.0%	107.1%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	of Total
400 Other Services/Charges	\$544,217	\$1,480,000	\$1,030,580	\$2,080,000	\$1,910,000	129.1%	22.8%
600 Capital Outlays	6,028,929	12,560,000	6,380,340	8,900,630	6,465,000	51.5%	77.2%
Total Expenditures	<u>\$6,573,146</u>	<u>\$14,040,000</u>	<u>\$7,410,920</u>	<u>\$10,980,630</u>	<u>\$8,375,000</u>	59.7%	100.0%

EXPLANATORY NARRATIVE

The majority of the capital budget is for construction of facility improvements. Projected revenue is derived from Wastewater Connection Charges (WCC), contracts, investment interest, revenue bonds, State Revolving Fund (SRF) loans, and/or Public Works Trust Fund (PWTF) loans and Terrace Heights / Union Gap local share of cash in accordance with the 4-Party Agreement.

Service Unit 238 – Capital Improvement

The 2014 project budget consists of the following:

WASTEWATER CAPITAL OUTLAYS

	2014 Capital Budget
Fund 478 – Wastewater Facility Project	
Project 2254 Security Upgrades (2013 Policy Issue)	\$100,000
Project 2267 NPDES/TMDL	1,800,000
Project 2307 Biogas Enhancements	565,000
Project 2308 Biosolids Improvements	4,700,000
Project 2326 Biosolids Screen (2013 Policy Issue)	1,100,000
Total Wastewater Facility Project	\$8,265,000

- Project 2254 (WWTP Security Upgrades) – This is a 2013 strategic initiative to increase the security of the WWTP while enhancing the aesthetics along the Greenway Trail in preparation of the Gap-to-Gap Levee Setback Project.
- Project 2307 (Biogas Enhancements) – Completion of hot water piping to heat the Primary Digesters and other WWTP buildings.
- Project 2308 (Biosolids Improvements) – Installation of a new biosolids dryer to meet “Class A” biosolids requirements with the Department of Ecology.
- Project 2326 (Biosolids Screen) – This is a proposed Strategic Initiative for the City to remain in compliance with the new biosolids regulations with the Department of Ecology by reducing the current screen size of ¼-inch down to 3/8-inch; reducing the amount of contaminants (foreign objects) entering the biosolids process. Due to the significant cost, the City has postponed this project until funding is available. The City is currently under a compliance schedule for the installation of such screens and will continue to work with Ecology to officially submit a request for an extension.
- Project 2267 (NPDES/TMDL Implementation) – Development of an alternative outfall via riparian streams and restored floodway in response to the Gap-to-Gap Levee Setback Project. Working with the Department of Ecology to establish design and effluent criteria on which to base the new outfall. In addition, City was awarded \$1.3 million grant from Yakima Basin Integrated Plan to construct new outfall alongside restored floodplain/riparian zone.

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

WASTEWATER PROFESSIONAL SERVICES

Fund 478 – Wastewater Facility Project	2014 Capital Budget
Professional Services	\$100,000
Project 2234 State Route 24 Levy Setback	10,000
Total Professional Services	\$110,000

- Professional Services – Used for ongoing project and Facility Plan Development.
- Project 2234 (SR 24 Levee Setback/Flood Management) – Funds to utilize in the City’s efforts to manage a flood event at the WWTP prior to the set back of the east levee (Gap-to-Gap Levee Setback Project).

	(1) 2012 Actual	(2) 2013 Amended Budget	(3) 2013 Actual 09/30/13	(4) 2013 Estimated Year-End	(5) 2014 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 238 Capital Improvement							
Expenses							
410 Professional Services	\$544,217	\$1,480,000	\$1,030,580	\$2,080,000	\$1,910,000	129.1%	91.8%
600 Capital Outlays							
630 Impr Other Than Bldg	77,222	200,000	13,479	220,000	100,000	50.0%	45.5%
650 Construction Projects	5,951,707	12,360,000	6,366,860	8,680,630	6,365,000	51.5%	73.3%
Total	6,028,929	12,560,000	6,380,339	8,900,630	6,465,000	51.5%	72.6%
Total Expenditures - SU 238	<u>\$6,573,146</u>	<u>\$14,040,000</u>	<u>\$7,410,919</u>	<u>\$10,980,630</u>	<u>\$8,375,000</u>	59.7%	76.3%
Revenues							
330 Intergovt Revenues	\$0	\$0	\$0	\$80,000	\$0	n/a	0.0%
370 Prop/Trust Gains & Other	536,153	0	-7	813,200	1,549,900	n/a	190.6%
380 Nonrevenues	0	0	3,031,131	3,031,131	0	n/a	0.0%
390 Other Financing Sources	2,884,035	13,781,500	1,825,759	8,446,036	6,946,500	50.4%	82.2%
Total Revenues - SU 238	<u>\$2,884,035</u>	<u>\$13,781,500</u>	<u>\$1,825,759</u>	<u>\$8,526,036</u>	<u>\$6,946,500</u>	50.4%	81.5%

Service Unit 699 – General Revenues

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

	(1) 2012 Actual	(2) 2013 Amended Budget	(3) 2013 Actual 09/30/13	(4) 2013 Estimated Year-End	(5) 2014 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 699 General Revenues							
Revenues							
270 Beginning Balance	\$3,466,727	\$2,692,477	\$313,769	\$313,769	\$1,703,506	63.3%	542.9%

STORMWATER OPERATIONS

Utilities & Engineering Director
Wastewater Division Manager

Debbie Cook, PE
Shelley Willson

DEFINITION

The functions of this division include the responsibilities and obligations set forth by the City's Eastern Washington Phase II Municipal Stormwater Permit (permit) and the State mandated Underground Injection Control (UIC) Program (WAC 173-218). The mandated responsibilities include collecting, transporting, and treatment of surface water (stormwater) to protect the environment, public health and welfare, and assess and comply with regulatory agency requirements such as providing education and outreach to the community related to permit compliance.

Discussion

Per Intergovernmental Local Agreement, the City is a partner of the Regional Stormwater Policy. The City completed a Stormwater Collection System Master Plan in 2013. The plan identified \$672 million in capital improvement needs for the City's stormwater system. Assessment, treatment and monitoring of stormwater will also continue to increase in accordance with the City's next 5-year stormwater permit issued by the Department of Ecology (Ecology) effective August 1, 2014. These increased compliance activities will definitely have a larger impact on the Stormwater Program; directly affecting future stormwater utility rates for the community.

Per Intergovernmental Local Agreement, the City is a partner of the Regional Stormwater Policy Group (RSPG) along with lead agency Yakima County, and the Cities of Union Gap and Sunnyside. The City of Yakima currently pays 70% of the cost of the County's stormwater program.

Since the City's current stormwater permit will remain in effect through August of 2014, and the new requirements in the next permit are phased in over 5 years, the City will maintain the current annual rate of \$43 per equivalent residential unit (ERU) established for 2013 to be extended for 2014.

The service units in this division are:

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

AUTHORIZED PERSONNEL

For 2014, the total authorized personnel funded by this division is 8.91 FTE's. Wastewater Division has dedicated 6 employees to perform the basic day-to-day operation of cleaning and assessing the existing stormwater system. An additional 1.455 FTE provide support for laboratory testing, enforcement of the Illicit Discharge Ordinance, grant administration, mapping, registering UIC's installed prior to February 3, 2006, safety repairs, emergency response to localized flooding, Vector waste handling and response to citizens. The Surface Water Engineer provides review of private development applications and designs surface water projects for the City of Yakima's public projects, including addressing localized flooding issues. The remaining FTE's represent employee time that is dedicated to support mandated stormwater activities and address safety and liability issues from other divisions within the City of Yakima.

Class Code	Position Title	2012 Actual	2013 Amended Budget	2014 Proposed Budget
Wastewater				
1272	Wastewater Manager	0.15	0.15	0.15
7123	Department Assistant III	0.18	0.18	0.18
8313	WWTP Operator III	0.02	0.02	0.02
8321	Laboratory Technician	0.10	0.10	0.10
8322	Pretreatment Technician	0.25	0.25	0.25
8324	Environmental Compliance Specialist	0.05	0.05	0.05
8326	Laboratory Chemist	0.05	0.05	0.05
8732	Wastewater Maintenance Specialist II	3.75	3.75	3.75
8733	Wastewater Maintenance Crew Leader	1.25	1.25	1.25
11102	Utility Engineer	1.00	1.00	1.00
13201	WW Maintenance Supervisor	0.35	0.35	0.35
15104	Pretreatment Supervisor	0.02	0.02	0.02
Codes Administration				
4421	Code Inspector	0.60	0.00	0.00
11251	Supervising Code Inspector	0.10	0.00	0.00
Engineering				
1170	Director of Utilities	0.00	0.05	0.05
1271	City Engineer	0.05	0.05	0.04
3120	Design Engineer	0.50	0.50	0.12
4141	Construction Inspector	0.00	0.00	0.10
8701	Street Inspector	0.00	0.00	0.10
10601	Engineering Contracts Specialist	0.05	0.05	0.05
11101	Construction Supervisor	0.00	0.00	0.10
11104	Senior Engineer	0.00	0.00	0.04
11106	Surface Water Engineer	1.00	1.00	1.00
11107	Chief Engineer	0.05	0.05	0.04
Water				
8751	Utilities Locator/Safety Coordinator	0.10	0.10	0.10
Total Budgeted Personnel ⁽¹⁾		9.62	8.97	8.91

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

Fund transfers are made to both the Community and Economic Development Department (CED) to cover the costs for the inspection and capital project management of stormwater projects and the registration of UIC's constructed after February 6, 2006, and enforcement of both the Construction and Post-Construction Ordinances, and to the Streets Department for street sweeping and other best management practices. In 2014, funds are being transferred to the Parks Division for stormwater swale maintenance. No FTE's are directly allocated for such services to these departments to meet permit compliance.

BUDGET SUMMARY

Dept 441 Stormwater	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
213 Drainage	\$1,551,637	\$1,696,007	\$1,013,536	\$1,580,778	\$1,733,904	102.2%	109.7%
645 Interfund Distribution	388,308	391,615	195,808	500,000	591,615	151.1%	118.3%
Total Expenditures	<u>\$1,939,945</u>	<u>\$2,087,622</u>	<u>\$1,209,344</u>	<u>\$2,080,778</u>	<u>\$2,325,519</u>	111.4%	111.8%

Revenue Summary By Service Unit

213 Drainage	\$2,252,809	\$2,035,000	\$1,648,806	\$2,165,000	\$2,165,000	106.4%	100.0%
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Fund Balance

Beginning Balance	\$1,052,283	\$963,443	\$1,365,147	\$1,365,147	\$1,449,369	150.4%	106.2%
Revenues Less Expenditures	312,864	-52,622	439,462	84,222	-160,519	305.0%	-190.6%
Ending Balance	<u>\$1,365,147</u>	<u>\$910,821</u>	<u>\$1,804,609</u>	<u>\$1,449,369</u>	<u>\$1,288,850</u>	141.5%	88.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$517,562	\$576,316	\$352,682	\$510,116	\$554,486	96.2%	23.8%
200 Personnel Benefits	179,721	212,359	125,917	212,359	198,629	93.5%	8.5%
Sub-Total Salaries & Benefits	697,283	788,675	478,599	722,475	753,115	95.5%	32.4%
300 Supplies	31,780	57,830	21,320	32,000	50,000	86.5%	2.2%
400 Other Services/Charges	125,847	88,230	34,955	90,030	188,684	213.9%	8.1%
500 Intergovernmental Svcs	625,313	656,815	361,793	740,200	821,815	125.1%	35.3%
600 Capital Outlays	0	12,000	0	12,000	12,000	100.0%	0.5%
900 Intfnd Pymt f/Svcs	459,723	484,072	312,677	484,072	499,906	103.3%	21.5%
Total Expenditures	<u>\$1,939,946</u>	<u>\$2,087,622</u>	<u>\$1,209,344</u>	<u>\$2,080,777</u>	<u>\$2,325,520</u>	111.4%	100.0%

EXPLANATORY NARRATIVE

In 2013 the Wastewater Division began to issue a basin approach to the maintenance and operation of the stormwater system. During the first years of the program inventory and assessment of the system had determined that additional staffing will be required to provide the necessary repairs and operation of the system, both to meet permit requirements and provide a reliable system to the community. The 2014 Budget includes a rate study for the stormwater utility to determine rates for the next 3 years.

Service Unit 213 – Surface Drainage Collection

Revenues in this service unit consist of Stormwater assessment charges.

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

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

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 213 Drainage	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$497,276	\$557,816	\$341,244	\$492,436	\$533,986	95.7%	108.4%
120 Overtime	1,688	3,000	592	3,000	3,000	100.0%	100.0%
130 Special Pay	5,045	5,500	7,656	9,680	5,500	100.0%	56.8%
140 Retire/Term Cashout	13,553	10,000	3,191	5,000	12,000	120.0%	240.0%
Total	517,562	576,316	352,683	510,116	554,486	96.2%	108.7%
200 Personnel Benefits	179,721	212,359	125,917	212,359	198,629	93.5%	93.5%
300 Supplies							
310 Office & Oper Supplies	14,635	30,000	6,839	15,000	30,000	100.0%	200.0%
320 Fuel Consumed	17,145	27,830	14,480	17,000	20,000	71.9%	117.6%
Total	31,780	57,830	21,319	32,000	50,000	86.5%	156.3%
400 Other Services/Charges							
410 Professional Services	106,737	57,500	24,490	57,500	155,000	269.6%	269.6%
420 Communications	1,018	1,630	1,010	1,630	1,484	91.0%	91.0%
430 Trans/Training	471	500	7	500	500	100.0%	100.0%
450 Oper Rentals & Leases	0	4,000	0	4,000	4,000	100.0%	100.0%
470 Public Utility Services	190	400	1,167	2,200	3,500	875.0%	159.1%
490 Miscellaneous	1,679	6,200	490	6,200	6,200	100.0%	100.0%
4D0 DOE W/W Dschg Pmt	15,752	18,000	7,791	18,000	18,000	100.0%	100.0%
Total	125,847	88,230	34,955	90,030	188,684	213.9%	209.6%
500 Intergovernmental Svcs							
510 Intergov't Prof Svcs	68,438	107,000	39,570	82,000	72,000	67.3%	87.8%
530 State/Cnty Tax/Assess	38,605	37,000	28,932	37,000	37,000	100.0%	100.0%
540 Interfund Tax/Assess	129,962	121,200	97,483	121,200	121,200	100.0%	100.0%
Total	237,005	265,200	165,985	240,200	230,200	86.8%	95.8%
640 Machinery/Equipment	0	12,000	0	12,000	12,000	100.0%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 213 Drainage	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
900 Interfund Pmt f/Services							
910 Interfund Prof Svcs	50,000	50,000	25,000	50,000	50,000	100.0%	100.0%
950 Interfund Opt Rent/Ls	81,646	92,668	69,502	92,668	110,936	119.7%	119.7%
960 Interfund Ins Svcs	49,520	48,492	48,492	48,492	51,887	107.0%	107.0%
980 Interfund Grg/Plnt Chg	200,000	200,000	100,000	200,000	200,000	100.0%	100.0%
990 Interfund Admin Chrgs	78,557	92,912	69,683	92,912	87,083	93.7%	93.7%
Total	459,723	484,072	312,677	484,072	499,906	103.3%	103.3%
Total Expenditures - SU 213	<u>\$1,551,638</u>	<u>\$1,696,007</u>	<u>\$1,013,536</u>	<u>\$1,580,777</u>	<u>\$1,733,905</u>	102.2%	109.7%
Revenues							
340 Chrgs f/Goods & Svcs	\$96,568	\$15,000	\$832	\$15,000	\$15,000	100.0%	100.0%
360 Miscellaneous Revenues	2,156,241	2,020,000	1,647,974	2,150,000	2,150,000	106.4%	100.0%
Total Revenues - SU 213	<u>\$2,252,809</u>	<u>\$2,035,000</u>	<u>\$1,648,806</u>	<u>\$2,165,000</u>	<u>\$2,165,000</u>	106.4%	100.0%

Service Unit 645 Interfund Distribution

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 645 Interfund Distribution	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
550 Interfund Subsidies	\$388,308	\$391,615	\$195,808	\$500,000	\$591,615	151.1%	118.3%

Service Unit 699 – General Revenues

The majority of revenue is from the stormwater rate of \$43 per Equivalent Residential Unit (ERU) per year with an estimated 50,000 billable ERU's, less an allowance for uncollectible accounts of 2%. This revenue estimate reflects all applicable credits and waivers.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 699 General Revenues	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$1,052,283	\$963,443	\$1,365,147	\$1,365,147	\$1,449,369	150.4%	106.2%

UTILITIES & ENGINEERING
2014 BUDGET NARRATIVE

STORMWATER CAPITAL

Utilities & Engineering Director
Wastewater Division Manager

Debbie Cook, PE
Shelley Willson

DEFINITION

The 442 Fund provides resources for Surface/Stormwater System planning and collection system capital improvements. Revenues are dependent on a line item transfer from the Stormwater Utility Fund 441 and from grants from the Washington Department of Ecology. These efforts consist of capital improvements and maintenance of the stormwater conveyance and treatment portion of the City's built environment.

Discussion

Completed projects will incorporate elements of the City's Business and Strategic plans to not only improve the built environment, but to improve the appearance of the City, develop partnerships and involve the public. The Municipal Storm Sewer System is operated in compliance with the Eastern Washington Municipal Stormwater Phase II general permit.

City Council's past direction to keep stormwater utility rates reflective of a "minimal compliance" approach is considered along with capital improvement needs that are necessary to reduce flood hazard risks, improve the reliability of stormwater conveyance and maintain and improve the appearance of the City.

The Underground Injection Control (UIC) and National Pollutant Discharge Elimination System (NPDES) permit will continue to require increased investment in stormwater capital. Future rates will also need to support Asset Management software that will inventory repair/replacement of existing infrastructure. The installation of new infrastructure in underserved areas must also be reflective of the rates.

The City completed a Stormwater Collection System Master Plan in 2013. The plan identified \$672 million in capital improvement needs for the City's stormwater system. The Stormwater capital budget has \$600,000 available in 2014 to start implementing the master plan. Integrating stormwater projects into other city initiatives creates the possibility of significant cost savings. For example, incorporating "low impact development" features into downtown planning, North 1st street, or the Mill Site re-development could add value to these projects with improved drainage that incorporates enhancing the appearance and function of our built environment.

The service units in this division are:

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

BUDGET SUMMARY

Dept 442 Stormwater Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
218 Capital Improvement	\$378,233	\$503,424	\$111,787	\$229,550	\$790,000	156.9%	344.2%
Revenue Summary By Service Unit							
218 Capital Improvement	\$268,577	\$320,000	\$149,313	\$404,073	\$444,000	138.8%	109.9%
Fund Balance							
Beginning Balance	\$1,101,747	\$953,913	\$992,090	\$992,090	\$1,166,613	122.3%	117.6%
Revenues Less Expenditures	-109,657	-183,424	37,526	174,523	-346,000	188.6%	-198.3%
Ending Balance	\$992,090	\$770,489	\$1,029,616	\$1,166,613	\$820,613	106.5%	70.3%
Expenditure Summary By Type							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	of Total
400 Other Services/Charges	\$59,423	\$55,000	\$0	\$40,000	\$25,000	45.5%	3.2%
600 Capital Outlays	318,811	448,424	111,787	189,550	765,000	170.6%	96.8%
Total Expenditures	\$378,234	\$503,424	\$111,787	\$229,550	\$790,000	156.9%	100.0%

EXPLANATORY NARRATIVE

Service Unit 218 – Capital Improvement

The projects included in this budget are:

- Naches Avenue Drainage project.
- Low Impact Development Demonstration throughout town.
- Capital facility projects to address localized flooding or water quality issues.
- UIC retrofit project.

Revenues include a \$350,000 transfer from the Stormwater Operating Fund (441).

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 218 Capital Improvement Expenses	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
400 Other Services/Charges							
410 Professional Services	\$18,488	\$55,000	\$0	\$40,000	\$25,000	45.5%	62.5%
480 Repairs/Maintenance	40,935	0	0	0	0	n/a	n/a
Total	59,423	55,000	0	40,000	25,000	45.5%	62.5%
650 Construction Projects	318,811	448,424	111,787	189,550	765,000	170.6%	403.6%
Total Expenditures - SU 218	\$378,234	\$503,424	\$111,787	\$229,550	\$790,000	156.9%	344.2%
Revenues							
330 Intergovernmental Rev	\$118,577	\$170,000	\$74,313	\$104,073	\$94,000	55.3%	90.3%
390 Other Financing Sources	150,000	150,000	75,000	300,000	350,000	233.3%	116.7%
Total Revenues - SU 218	\$268,577	\$320,000	\$149,313	\$404,073	\$444,000	138.8%	109.9%

Service Unit 699 – General Revenues

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 699 General Revenues	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$1,101,747	\$953,913	\$992,090	\$992,090	\$1,166,613	122.3%	117.6%

UTILITIES & ENGINEERING
2014 BUDGET NARRATIVE

WATER

Utilities & Engineering Director
Water / Irrigation Manager

Debbie Cook, PE
Dave Brown

DEFINITION

Drinking Water Operation is responsible for the treatment and delivery of a potable water of sufficient quantity and quality to meet domestic, fire suppression, commercial, industrial, and irrigation needs within the system's retail service area. Water demand varies throughout the year from a low of 8 to a peak of 21 million gallons per day, consumed through approximately 18,900 service installations. Water is supplied from the Naches River to the Naches River Water Treatment Plant located at 6390 US Highway 12 where it is treated to meet state and federal drinking water standards. Seasonal supply capabilities are provided by the Kissel, Kiwanis, Gardner, and Airport wells.

There are several issues on the immediate horizon that will have significant economic impacts on the utility: a move to automated meter reading in underway, issues related to the Water Plant intake, Safe Drinking Water Act rule modification and implementation, Endangered Species Act (ESA) and State Salmon Recovery Programs, and the Water Efficiency Rules.

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

Safe Drinking Water Act changes include an emphasis on water quality monitoring. The additional monitoring required by the Stage 2 Disinfectant/Disinfectant By-Product Rule (D/DPB) and the Long-Term 2 Enhanced Surface Water Treatment Rule (LT2) are to insure compliance with new water quality rules and the types of additional treatment that may be required. Testing conducted so far indicates that the water treatment processes should be capable of treating the water to meet the proposed standards.

Water Efficiency

The 2007 water efficiency rules places an emphasis on non-revenue produced or unaccounted for water, more efficient water use (conservation) including implementation of water meter calibration standards. Non-revenue producing water must be less than 10% of a three year average of total production and reported annually. In January of 2009, the City Council adopted two water efficiency goals and 6 water efficiency measures; these measures and goals were reaffirmed with the adoption of the Water System Plan in July 2011.

Automated Meter Reading

Council adopted a policy issue with the 2010 budget to move the city to Automated Meter Reading. The project is underway and should be complete by spring of 2014. A public Works Trust Fund Loan for \$5,000,000 has been obtained. Additional funding was supplied by the Wastewater Division.

Water Rate Study

A water rate study for the years 2014 to 2018 was completed. This is the third multiyear water rate study the city has conducted. The city adopted the process of conducting five year rate studies in 1996 to help stabilize rates, keep rate increases as low as possible, keep necessary increases as even as possible and in insure adequate funding for operations and capital improvements. The capital improvement program is adopted by Council through the six-year Water System Plan and is incorporated within this study.

The rate study was completed the fall of 2012 and proposed three 9% and two 3 ½% increases over the following five years. The study was tabled while further review of the capital improvement needs and costs could be completed. No rate increase was implemented in 2013. A new study reflecting the true costs for the capital program was conducted in the spring 2013. This updated study, attached, proposes for a 4% revenue increase in each year starting in 2014 and ending in 2018.

Closer analysis of the 2013 study update shows that the utility can choose not to implement the indicated 4% increase, taking no increase at all in 2014 and still maintain at least a 60 day operating reserve as well as proceed with the planned capital improvement program until 2016. In 2017 and beyond, it is estimated that the operating reserve will drop below 60 days. However, it is anticipated that currently unquantifiable increased revenue as a result of the automated meter reading program and efficiencies in capital projects along with other cost saving efforts will result in higher operating reserves in 2017 and 2018 than current forecast. If anticipated revenues do not materialize and/or capital improvement costs are higher than current estimates, there are a number of solutions including reducing transfers from the operating to capital fund, delaying certain capital projects and/or increasing the 2015-2019 rates.

Water sales are down and have been for several years due to the economic downturn and people are using less water through conservation. The study points out that Yakima is a bit lower in the fixed charges (Ready-to-Serve) than the national average of 30%, currently we are at 22% fixed charge. Because of the lower volume of water sales we should raise our fixed charge to closer to the national average of 30%. This initiative does raise the fixed charge from 22% to 27% of the revenue but also lowers the volume rate

The study also includes a benchmarking analysis. The benchmarking analysis was conducted for two purposes, to look for deficiencies and to help find areas where we might improve efficiency to reduce costs. The study indicated two areas where we are below industry standards, training and water loss. The training budget has been increased along with improved tracking of training. The water loss should improve with the new meters in the automated meter reading program as it is probable that the system is not losing water, but rather our current meters are not accurately measuring all of it.

The service units in this division are:

- Service Unit 122 – Fire Suppression**
- Service Unit 129 – Fire Suppression Administration**
- Service Unit 341 – Potable Water Distribution**
- Service Unit 343 – Potable Water Supply**
- Service Unit 348 – Capital Construction Administration**
- Service Unit 349 – Potable Water Administration**
- Service Unit 645 – Interfund Distributions**
- Service Unit 699 – General Revenues**

PERFORMANCE STATISTICS

	2012 Actual	2013 Amended Budget	2014 Proposed Budget
Fire Suppression Administration			
Fire Hydrants Painted	551	310	350
City Fire Hydrants Tested ⁽¹⁾	599	575	610
Fire Hydrants Repaired	49	45	70
Fire Hydrants Replaced	25	10	25
New Fire Hydrants Installed	15	15	15
Potable Water Distribution			
Water Meters in Place	18,887	18,953	19,203
New Water Services Installed	66	70	75
New Fire Services Installed	8	13	10
Water Service Meter Sets Replaced	121	130	200
Number of Water Meters Replaced	846	300	25
Number of Water Main Breaks	5	2	5
Potable Water Supply			
Millions of Gallons of Water Produced	3,726	3,538	3,860
Number of Water Quality Complaints	12	12	10
Percent of Water Meeting Disinfection Requirement	100%	100%	100%
Percent of Water Below Maximum Contaminate Levels	100%	100%	100%
Percent of Water Meeting Treatment Optimization Performance Goal ⁽²⁾	100%	100%	100%

- (1) Fire hydrant testing has been reduced to one every four years as Water will not be hiring any temporary staff.
- (2) Treatment Optimization Performance Goal. The Washington State Regulations require the Water Treatment Plant effluent to be at or below 0.3 Nephelometric Turbidity Units in 95% of the samples. The Water Treatment Plant has adopted the Treatment Optimization Performance Goal of keeping the Water Treatment Plant effluent at or below 0.1 Nephelometric Turbidity Units in 95% of the samples.

AUTHORIZED PERSONNEL

Class Code	Position Title	2012	2013	2014
		Actual	Amended Budget	Proposed Budget
1273	Water and Irrigation Manager	1.00	1.00	1.00
7151	Water/Irrigation Division Admin Specialist	1.00	1.00	1.00
7311	Water Service Specialist ⁽¹⁾	0.00	4.00	4.00
8251	Waterworks Device Technician	2.00	2.00	2.00
8252	Water Device Crew Leader	1.00	1.00	1.00
8331	Water Treatment Plant Operator-in-Training	1.00	1.00	1.00
8332	Water Treatment Plant Operator II	2.00	2.00	2.00
8333	Water Treatment Plant Operator III	4.00	4.00	4.00
8335	Water Quality Specialist	1.00	1.00	1.00
8681	Storekeeper	1.00	1.00	1.00
8741	Waterworks Specialist I ⁽²⁾	3.00	3.00	3.00
8742	Waterworks Specialist II ⁽²⁾	6.00	6.00	6.00
8744	Water Distribution Crew Leader	3.00	3.00	3.00
8745	Waterworks Drafting/Service Rep	1.00	1.00	1.00
8751	Utilities Locator/Safety Coordinator	1.00	1.00	1.00
11105	Water/Irrigation Engineer	1.00	1.00	1.00
13501	Water Distribution Supervisor	1.00	1.00	1.00
15201	Water Treatment Plant Supervisor	1.00	1.00	1.00
Total Personnel⁽³⁾		31.00	35.00	35.00

(1) Water service Specialists are now under the supervision of the Water Fund although still funded by General Fund.

(2) Waterworks Specialist I is upgraded to Waterworks Specialist II upon passing performance exam.

(3) Water funds 1.60 FTE's in Codes (022) and Engineering (041) and 5.80 FTE's are funded by Irrigation, Wastewater, Stormwater and Utility Services.

BUDGET SUMMARY

Dept 474 Water Operating	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
122 Fire Suppression	\$274,613	\$309,821	\$206,217	\$281,298	\$318,084	102.7%	113.1%
129 Administration	32,519	33,268	25,242	34,206	33,419	100.5%	97.7%
341 Potable Water Dist	1,982,686	2,172,089	1,561,421	2,084,935	2,169,960	99.9%	104.1%
343 Potable Water Supply	1,523,670	1,685,128	1,286,332	1,749,972	1,778,754	105.6%	101.6%
348 Capital Improvement	55,286	60,429	41,966	61,479	97,674	161.6%	158.9%
349 Administration	2,951,973	3,051,090	2,313,535	2,776,094	2,789,565	91.4%	100.5%
645 Interfund Distribution	1,384,050	1,235,058	494,651	1,285,058	1,835,193	148.6%	142.8%
Total Expenditures	<u>\$8,204,797</u>	<u>\$8,546,883</u>	<u>\$5,929,364</u>	<u>\$8,273,042</u>	<u>\$9,022,649</u>	105.6%	109.1%

Revenue Summary By Service Unit

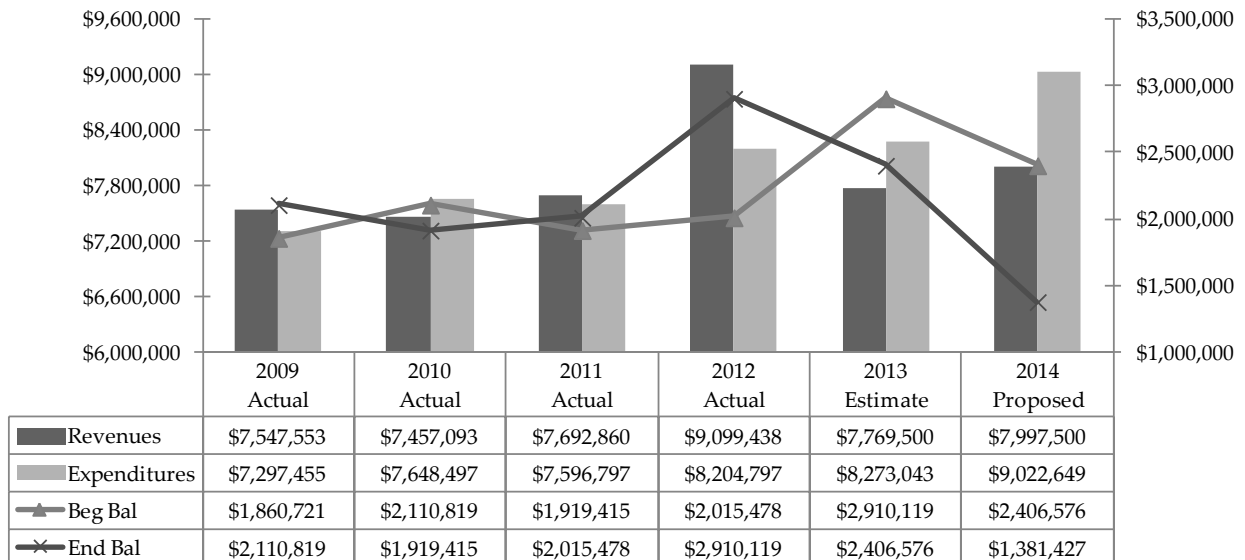
341 Potable Water Dist	\$8,891,339	\$8,107,600	\$6,233,848	\$7,592,000	\$7,847,000	96.8%	103.4%
348 Capital Improvement	59,676	59,000	69,056	59,000	59,000	100.0%	100.0%
645 Interfund Distribution	21,971	0	0	0	0	n/a	n/a
699 General Revenues	126,451	91,500	80,074	118,500	91,500	100.0%	77.2%
Total Revenues	<u>\$9,099,437</u>	<u>\$8,258,100</u>	<u>\$6,382,978</u>	<u>\$7,769,500</u>	<u>\$7,997,500</u>	96.8%	102.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Fund Balance							
Beginning Balance	\$2,015,479	\$1,905,975	\$2,910,120	\$2,910,120	\$2,406,577	126.3%	82.7%
Revenues Less Expenditures	894,641	-288,783	453,614	-503,543	-1,025,149	355.0%	203.6%
Ending Balance	\$2,910,120	\$1,617,192	\$3,363,734	\$2,406,577	\$1,381,428	85.4%	57.4%

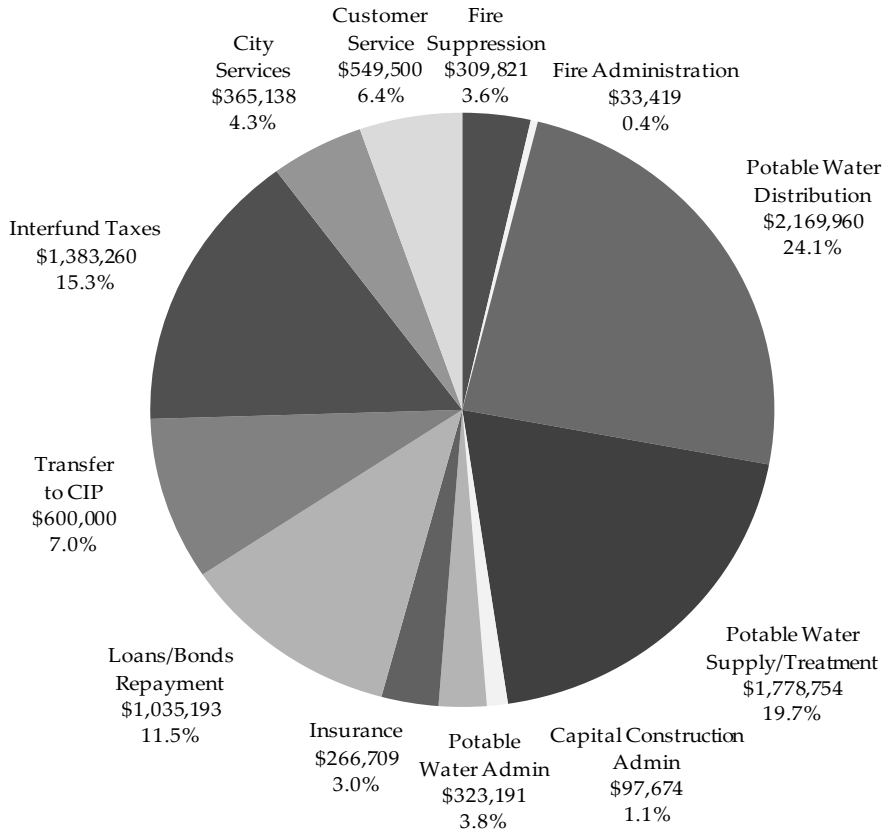
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	of Total
Expenditure Summary By Type							
100 Salaries & Wages	\$1,703,171	\$1,849,917	\$1,326,674	\$1,789,271	\$1,866,808	100.9%	20.7%
200 Personnel Benefits	656,602	746,664	531,822	722,865	699,046	93.6%	7.7%
Sub-Total Salaries & Benefits	2,359,773	2,596,581	1,858,496	2,512,136	2,565,854	98.8%	28.4%
300 Supplies	591,941	673,860	571,359	692,360	699,360	103.8%	7.8%
400 Other Services/Charges	445,640	554,562	405,785	577,767	631,443	113.9%	7.0%
500 Intergovernmental Svcs	3,093,868	2,843,297	1,611,397	2,662,297	2,871,457	101.0%	31.8%
600 Capital Outlays	7,696	64,800	14,708	15,600	12,000	18.5%	0.1%
700 Debt Service	334,853	335,861	313,804	335,861	730,196	217.4%	8.1%
900 Intfnd Pymt f/Svcs	1,371,027	1,477,922	1,153,814	1,477,022	1,512,339	102.3%	16.8%
Total Expenditures	\$8,204,798	\$8,546,883	\$5,929,363	\$8,273,043	\$9,022,649	105.6%	100.0%

EXPLANATORY NARRATIVE

WATER OPERATING FUND FINANCIAL DATA



WATER OPERATING FUND
 \$8,546,883 – Total 2014 Expenditure Budget



Revenue for the 474 Water Fund is from the following sources:

- Sale of Materials – Meters and meter sets, water main taps and materials sold to other divisions and developers.
- Water From Hydrants – Water sold through hydrant meters.
- Water Operating Revenue – Water sold through water meters.
- Personnel Services – Labor income for installing meters, taps and hydrants.
- Interest – Investment and contract interest earned.
- New Services – New water services sold.
- Domestic Connection Charge – Connection fees.
- Base Irrigation Charge – Connection fees when using domestic water for irrigation.
- Distribution Connection Charge – Connection fees for connecting to the distribution system.

Service Unit 122 – Fire Suppression

The 2014 proposed expenditures in this service unit are for fire suppression by addition of new fire hydrants to the system, replacement of existing fire hydrants, and the maintenance, testing and repair of fire hydrants.

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 122 Fire Suppression	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$134,413	\$144,946	\$94,896	\$119,903	\$147,226	101.6%	122.8%
120 Overtime	2,056	2,500	1,890	2,500	2,500	100.0%	100.0%
130 Special Pay	2,401	2,273	3,320	3,693	2,280	100.3%	61.7%
140 Retire/Term Cashout	0	0	420	500	500	n/a	100.0%
Total	138,870	149,719	100,526	126,596	152,506	101.9%	120.5%
200 Personnel Benefits	50,879	58,744	40,660	53,964	56,685	96.5%	105.0%
310 Office & Oper Supplies	43,083	55,000	31,968	55,000	57,000	103.6%	103.6%
400 Other Services/Charges							
430 Trans/Training	0	0	0	0	500	n/a	n/a
480 Repairs/Maintenance	0	2,000	0	2,000	2,000	100.0%	100.0%
490 Miscellaneous	0	700	604	561	1,000	142.9%	178.3%
Total	0	2,700	604	2,561	3,500	129.6%	136.7%
510 Intergov't Prof Svcs	0	0	0	0	3,000	n/a	n/a
640 Machinery/Equipment	0	480	0	0	0	0.0%	n/a
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Ls	28,777	30,173	22,706	30,173	32,389	107.3%	107.3%
980 Interfund Grg/Plnt Chg	13,004	13,004	9,752	13,004	13,004	100.0%	100.0%
Total	41,781	43,177	32,458	43,177	45,393	105.1%	105.1%
Total Expenditures - SU 122	\$274,613	\$309,820	\$206,216	\$281,298	\$318,084	102.7%	113.1%

Service Unit 129 – Fire Suppression Administration

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 129 Administration	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$25,694	\$25,694	\$18,686	\$25,694	\$25,694	100.0%	100.0%
130 Special Pay	0	0	250	250	0	n/a	0.0%
140 Retire/Term Cashout	0	0	719	688	688	n/a	100.0%
Total	25,694	25,694	19,655	26,632	26,382	102.7%	99.1%
200 Personnel Benefits	6,826	7,574	5,587	7,574	7,037	92.9%	92.9%
Total Expenditures - SU 129	\$32,520	\$33,268	\$25,242	\$34,206	\$33,419	100.5%	97.7%

Service Unit 341 – Potable Water Distribution

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

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

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

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

Account 410 Professional Services – Engineering associated with consulting for permits and easements, mandatory dig locate service, mandatory commercial driver licenses and state certifications renewal, and physicals for commercial driver licenses.

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

Account 480 Repairs and Maintenance – Contractor services e.g. saw cutting of concrete streets, sidewalks or curbs so the division can accomplish new service installations, repairs, maintenance or replacements; and for contractors to restore asphalt or concrete for street cuts, sidewalks and curb after new service installations, repairs, maintenance or replacements have been completed.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 341 Potable Water Dist	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$786,416	\$831,097	\$580,670	\$766,232	\$824,084	99.2%	107.6%
120 Overtime	16,342	20,000	15,998	20,000	20,000	100.0%	100.0%
130 Special Pay	20,484	20,384	25,431	29,874	20,440	100.3%	68.4%
140 Retire/Term Cashout	0	0	2,756	500	500	n/a	100.0%
Total	823,242	871,481	624,855	816,606	865,024	99.3%	105.9%
200 Personnel Benefits							
200 Personnel Benefits	331,130	361,009	259,141	341,890	343,466	95.1%	100.5%
280 Clothing & Misc	6,778	8,600	4,982	8,600	8,800	102.3%	102.3%
Total	337,908	369,609	264,123	350,490	352,266	95.3%	100.5%
300 Supplies							
310 Office & Oper Supplies	61,071	96,000	87,247	106,000	101,000	105.2%	95.3%
320 Fuel Consumed	42,596	45,000	33,772	45,000	45,000	100.0%	100.0%
340 Items Pchsd f/Resale	231,862	245,000	208,992	245,000	255,000	104.1%	104.1%
350 Small Tools & Equip	10,192	9,000	6,503	9,000	9,000	100.0%	100.0%
Total	345,721	395,000	336,514	405,000	410,000	103.8%	101.2%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
SU - 341 Potable Water Dist							
400 Other Services/Charges							
410 Professional Services	3,525	2,200	703	2,200	2,200	100.0%	100.0%
420 Communications	5,901	7,773	5,719	7,173	8,746	112.5%	121.9%
430 Trans/Training	771	3,500	966	2,000	3,500	100.0%	175.0%
440 Advertising	124	300	274	300	300	100.0%	100.0%
450 Oper Rentals/Leases	3,589	2,000	211	2,000	2,000	100.0%	100.0%
470 Public Utility Services	1,596	3,800	900	3,800	3,844	101.2%	101.2%
480 Repairs/Maintenance	20,088	61,500	5,413	31,500	41,500	67.5%	131.7%
490 Miscellaneous	7,836	11,500	19,238	20,560	25,500	221.7%	124.0%
4W0 Water Quality Tests	300	600	125	600	600	100.0%	100.0%
Total	43,730	93,173	33,549	70,133	88,190	94.7%	125.7%
500 Intergovernmental Svcs							
510 Intergov't Prof Svcs	0	0	0	0	100	n/a	n/a
530 State/Cnty Tax/Assess	191,553	190,100	111,276	190,100	190,100	100.0%	100.0%
Total	191,553	190,100	111,276	190,100	190,200	100.1%	100.1%
600 Capital Outlays							
630 Impr Other Than Bldg	0	0	15	0	0	n/a	n/a
640 Machinery/Equipment	7,696	13,120	12,138	13,000	12,000	91.5%	92.3%
Total	7,696	13,120	12,153	13,000	12,000	91.5%	92.3%
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Ls	159,149	165,919	123,688	165,919	178,593	107.6%	107.6%
980 Interfund Grg/Plnt Chg	73,688	73,688	55,265	73,688	73,688	100.0%	100.0%
Total	232,837	239,607	178,953	239,607	252,281	105.3%	105.3%
Total Expenditures - SU 341	<u>\$1,982,687</u>	<u>\$2,172,090</u>	<u>\$1,561,423</u>	<u>\$2,084,936</u>	<u>\$2,169,961</u>	99.9%	104.1%
Revenues							
340 Chrgs f/Goods & Svcs	\$8,731,595	\$7,957,600	\$6,051,439	\$7,442,000	\$7,697,000	96.7%	103.4%
370 Prop/Trust Gains & Other	159,744	150,000	182,409	150,000	150,000	100.0%	100.0%
Total Revenues - SU 341	<u>\$8,891,339</u>	<u>\$8,107,600</u>	<u>\$6,233,848</u>	<u>\$7,592,000</u>	<u>\$7,847,000</u>	96.8%	103.4%

Service Unit 343 – Potable Water Supply

The 2014 proposed expenditures in this service unit are for the maintenance and operation of the domestic water supply at the Naches River Water Treatment Plant, intake structures, wells, reservoirs and booster pump stations.

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

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

Account 3A0 Aluminum Sulfate – Aluminum Chlorhydrate used as a coagulant.

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

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

Account 3S0 Caustic Soda – Caustic Soda is used to add alkalinity and increase the pH of the finished water for corrosion control.

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

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

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

Account 4W0 Water Quality Tests – Water quality testing.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 343 Potable Water Supply	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$497,821	\$550,824	\$390,996	\$550,824	\$565,872	102.7%	102.7%
120 Overtime	52,951	50,000	38,119	53,000	55,000	110.0%	103.8%
130 Special Pay	8,853	8,142	12,562	14,102	8,142	100.0%	57.7%
140 Retire/Term Cashout	0	0	146	500	5,805	n/a	n/a
Total	559,625	608,966	441,823	618,426	634,819	104.2%	102.7%
200 Personnel Benefits							
200 Personnel Benefits	210,132	241,824	177,967	241,824	223,403	92.4%	92.4%
280 Clothing & Misc	3,099	2,800	874	2,800	2,800	100.0%	100.0%
Total	213,231	244,624	178,841	244,624	226,203	92.5%	92.5%
300 Supplies							
310 Office & Oper Supplies	35,499	48,200	83,645	48,200	48,200	100.0%	100.0%
320 Fuel Consumed	7,393	6,160	6,543	6,160	6,160	100.0%	100.0%
350 Small Tools & Equip	5,641	8,000	2,159	8,000	8,000	100.0%	100.0%
3A0 Liquid Alum Sulphate	56,983	70,000	37,712	70,000	70,000	100.0%	100.0%
3C0 Chemicals	35,151	37,000	42,893	45,000	45,000	121.6%	100.0%
3F0 Fluoride	51,052	45,000	17,654	45,000	45,000	100.0%	100.0%
3S0 Soda Ash	11,419	9,500	12,271	10,000	10,000	105.3%	100.0%
Total	203,138	223,860	202,877	232,360	232,360	103.8%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 343 Potable Water Supply	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
400 Other Services & Charges							
410 Professional Services	5,296	3,000	450	3,000	3,000	100.0%	100.0%
420 Communications	1,278	2,600	968	2,600	1,518	58.4%	58.4%
430 Trans/Training	172	1,400	452	1,000	1,400	100.0%	140.0%
440 Advertising	0	1,000	137	1,000	1,000	100.0%	100.0%
470 Public Utility Services	227,604	233,739	228,799	279,748	305,112	130.5%	109.1%
480 Repairs/Maintenance	18,933	45,000	29,987	45,000	45,000	100.0%	100.0%
490 Miscellaneous	15,743	27,500	23,641	27,375	31,500	114.5%	115.1%
4W0 Water Quality Tests	57,969	71,000	40,947	71,000	75,000	105.6%	105.6%
Total	326,995	385,239	325,381	430,723	463,530	120.3%	107.6%
530 State/Cnty Tax & Assess	191,553	190,000	111,276	190,000	190,000	100.0%	100.0%
640 Machinery/Equipment	0	1,200	2,555	2,600	0	0.0%	0.0%
950 Interfund Opt Rent/Lease	29,130	31,239	23,580	31,239	31,842	101.9%	101.9%
Total Expenditures - SU 343	1,523,672	1,685,128	1,286,333	1,749,972	1,778,754	105.6%	101.6%

Service Unit 348 – Capital Construction Administration

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

Salaries in this unit have increased due to moving the funding for several positions from the potable water administration unit 349 to this unit. This move more accurately reflects the true cost of capital construction administration.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 348 Capital Improvement	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$40,539	\$40,587	\$28,810	\$40,587	\$68,906	169.8%	169.8%
120 Overtime	0	1,000	0	1,000	1,000	100.0%	100.0%
130 Special Pay	2	0	400	400	0	n/a	0.0%
140 Retire/Term Cashout	0	0	653	500	500	n/a	100.0%
Total	40,541	41,587	29,863	42,487	70,406	169.3%	165.7%
200 Personnel Benefits	12,392	13,842	9,574	13,842	21,766	157.2%	157.2%
400 Other Services & Charges							
420 Communications	980	900	743	900	702	78.0%	78.0%
430 Trans/Training	172	1,500	425	1,500	1,500	100.0%	100.0%
490 Miscellaneous	1,202	2,600	1,362	2,750	3,300	126.9%	120.0%
Total	2,354	5,000	2,530	5,150	5,502	110.0%	106.8%
Total Expenditures - SU 348	\$55,287	\$60,429	\$41,967	\$61,479	\$97,674	161.6%	158.9%
Revenues							
370 Prop/Trust Gains & Other	\$59,676	\$59,000	\$69,056	\$59,000	\$59,000	100.0%	100.0%

Service Unit 349 – Potable Water Administration

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

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

Account 120 Overtime – The main function that regularly requires overtime is response to emergencies.

Account 410 Professional Services – Defense of the City’s water rights, for water right transfers and to assist in the development of legislation critical to the needs of the City. Types of services listed are as follows:

PROFESSIONAL SERVICES – SU 349

Item	Purpose
Attorneys	Defense of Water Rights
Engineers	Professional Services

Account 400 Operating Permit – Fees required to secure annual operating permit from the Washington Department of Health for the domestic water system and for conservation fees. The permit fees are based on water service population.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 349 Administration	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$114,830	\$150,527	\$102,432	\$150,527	\$114,351	76.0%	76.0%
120 Overtime	0	1,500	0	1,500	1,500	100.0%	100.0%
130 Special Pay	369	443	1,405	450	450	101.6%	100.0%
140 Retire/Term Cashout	0	0	6,114	6,047	1,370	n/a	22.7%
Total	115,199	152,470	109,951	158,524	117,671	77.2%	74.2%
200 Personnel Benefits	35,367	52,272	33,038	52,372	35,089	67.1%	67.0%
400 Other Services & Charges							
410 Professional Services	37,794	30,000	9,046	30,000	30,000	100.0%	100.0%
420 Communications	891	1,950	955	1,950	722	37.0%	37.0%
430 Trans/Training	2,520	2,500	677	2,500	2,500	100.0%	100.0%
490 Miscellaneous	15,869	18,000	10,338	12,000	14,500	80.6%	120.8%
400 State Water Oper Pmt	15,488	16,000	22,707	22,750	23,000	143.8%	101.1%
Total	72,562	68,450	43,723	69,200	70,722	103.3%	102.2%
540 Interfund Taxes & Assess	1,661,565	1,564,000	1,207,999	1,333,000	1,383,260	88.4%	103.8%
640 Machinery & Equipment	0	50,000	0	0	0	0.0%	n/a
900 Interfund Pmt f/Services							
960 Interfund Ins Svcs	241,954	249,261	249,261	249,261	266,709	107.0%	107.0%
990 Interfund Admin Chgs	825,325	914,638	669,562	913,738	916,114	100.2%	100.3%
Total	1,067,279	1,163,899	918,823	1,162,999	1,182,823	101.6%	101.7%
Total Expenditures - SU 349	\$2,951,972	\$3,051,091	\$2,313,534	\$2,776,095	\$2,789,565	91.4%	100.5%

Service Unit 645 – Interfund Distribution

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

INTERFUND DISTRIBUTION

Expenditures	2012	2013	2014	Date
	Actual	Amended Budget	Proposed Budget	Of Maturity
Transfer to CIP	\$750,000	\$600,000	\$750,000	n/a
1998 Water Bond	234,700	234,700	240,500	2018
Equity Transfer Fair Avenue / I-82	31,558	31,558	31,558	2015
Equity Transfer Swan Ave. / Fruitvale Water Mains	32,939	32,939	32,939	2021
Water Treatment Plant Improvement PW Trust Fund Loan	134,725	134,725	134,725	2023
Water Treatment Plant Impr PW Trust Fund Loan Interest	7,747	7,410	6,736	2023
Drinking Water State Revolving Fund (SRF) Loan	47,073	47,073	47,073	2025
Interest on Drinking Water SRF Loan	3,236	3,060	2,824	2025
Utility Customer Service System & Work Order System	0	50,000	50,000	
Gardner Park Well PWTF Loan	121,149	121,149	121,149	2030
Gardner Park Well PWTF Loan Interest	9,938	9,692	8,447	2030
Airport Water / Wastewater Line SIED Payment ⁽¹⁾	10,400	0	0	
Airport Water / Wastewater Line SIED Interest Payment ⁽¹⁾	585	0	0	
Recycle Drinking Water SRF Loan	0	0	146,492	2033
Recycle Drinking Water SRF Interest	0	7,500	7,500	2033
Automated Meter Read PWTF Loan	0	0	250,000	2033
Automated Meter Read PWTF Interest	0	5,250	5,250	2033
Total	\$1,384,050	\$1,285,056	\$1,835,193	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 645 Interfund Distribution	Actual	Amended Budget	Actual	Estimated	Projected	from	from
			09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
500 Intergovernmental Svcs							
550 Interfund Subsidies	\$984,700	\$834,700	\$116,350	\$884,700	\$1,040,500	124.7%	117.6%
560 Interfund Transfers	64,497	64,497	64,497	64,497	64,497	100.0%	100.0%
Total	1,049,197	899,197	180,847	949,197	1,104,997	122.9%	116.4%
780 Intergov't Loans	313,347	302,949	302,946	302,949	699,439	230.9%	230.9%
830 Debt Svc - Ext LTD - Int	21,506	32,912	10,858	32,912	30,757	93.5%	93.5%
Total Expenditures - SU 645	\$1,384,050	\$1,235,058	\$494,651	\$1,285,058	\$1,835,193	148.6%	142.8%
Revenues							
360 Miscellaneous Revenues	\$21,971	\$0	\$0	\$0	\$0	0.0%	0.0%

Service Unit 699 – General Revenue

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$2,015,479	\$1,905,975	\$2,910,120	\$2,910,120	\$2,406,577	126.3%	82.7%
360 Miscellaneous Revenues	126,451	90,000	80,074	117,000	90,000	100.0%	76.9%
380 Nonrevenues	0	1,500	0	1,500	1,500	100.0%	100.0%
Total Revenues - SU 699	\$2,141,930	\$1,997,475	\$2,990,194	\$3,028,620	\$2,498,077	125.1%	82.5%

DOMESTIC WATER IMPROVEMENT

Utilities & Engineering Director
Water / Irrigation Manager

Debbie Cook, PE
Dave Brown

DEFINITION

The Domestic Water Improvement Fund accounts for all the capital projects related to drinking water resources including surface water and groundwater, water treatment at the Naches River Water Treatment Plant and the wells, water transmission and distribution, water booster pumping stations, water storage at the reservoirs, fire suppression systems and control systems.

Capital Outlay

This budget represents the CIP program adopted in the 2011 Water System Plan and the associated Cost of Service and Rate Study.

Projects for 2013:

- Build new water treatment backwash recycle ponds, replace the electrical service and update the Supervisor and Data Acquisition System. This project is funded through a 20-year, 1.5% interest Drinking Water State Revolving Fund Loan and rates.
- Automated Meter Reading. This project is to replace manual meter reading with a radio frequency automated reading system. This project is funded through a 20-year, 0.5% interest Public Works Trust Fund Loan, rates and through the sewer improvement fund.
- Replacement of private water mains, connecting dead end water mains, installing water main extensions, replacing large meter installations and water fill stations.
- Replacement of open geared valves.
- Study and design a method to redirect the Naches River back toward the water plant intake.
- Replacement of the electrical controls at the high zone booster pump station.

The service units in this division are:

Service Unit 348 – Capital Improvement

Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 477 Domestic Water Impr	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
348 Capital Improvement	\$426,833	\$7,150,896	\$3,155,944	\$6,995,000	\$4,320,000	60.4%	61.8%
Revenue Summary By Service Unit							
348 Capital Improvement	\$862,860	\$4,600,000	\$368,716	\$6,800,000	\$2,264,800	49.2%	33.3%
Fund Balance							
Beginning Balance	\$3,374,809	\$3,356,294	\$3,810,836	\$3,810,836	\$3,615,836	107.7%	94.9%
Revenues Less Expenditures	436,027	-2,550,896	-2,787,228	-195,000	-2,055,200	80.6%	n/a
Ending Balance	<u>\$3,810,836</u>	<u>\$805,398</u>	<u>\$1,023,608</u>	<u>\$3,615,836</u>	<u>\$1,560,636</u>	193.8%	43.2%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	of Total
400 Other Services/Charges	\$22,396	\$196,264	\$94,495	\$100,000	\$0	0.0%	0.0%
500 Intergovernmental Svcs	0	70,000	0	70,000	0	0.0%	n/a
600 Capital Outlays	404,437	6,884,632	3,061,449	6,825,000	4,320,000	62.7%	100.0%
Total Expenditures	<u>\$426,833</u>	<u>\$7,150,896</u>	<u>\$3,155,944</u>	<u>\$6,995,000</u>	<u>\$4,320,000</u>	60.4%	100.0%

EXPLANATORY NARRATIVE

Service Unit 348 – Capital Improvement

The total capital outlay is detailed below. Funds budgeted in the 2013 year-end estimate and not spent will be brought forward to 2014.

DOMESTIC WATER CAPITAL OUTLAY

Capital Outlay/Capital Improvements 2014	477 Fund
Recycle Lagoons (Project #2259)	\$2,100,000
Automated Meter Reading (Project #2261)	500,000
Water Main Replacement (Project #2360)	150,000
Replace Open Gear Valves (project #2346)	25,000
Intake, River redirection (Project #2335)	1,500,000
Electrical Controls at the High Zone Booster Pump Station	45,000
Total Capital Outlay	<u>\$4,320,000</u>

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 348 Capital Improvement	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
480 Repairs & Maintenance	\$22,396	\$196,264	\$94,495	\$100,000	\$0	0.0%	0.0%
520 Intergovt Agreements	0	70,000	0	70,000	0	0.0%	0.0%
600 Capital Outlays							
640 Machinery/Equipment	100,414	4,911,586	2,801,787	4,000,000	500,000	10.2%	12.5%
650 Construction Projects	304,023	1,973,046	259,662	2,825,000	3,820,000	193.6%	135.2%
Total	404,437	6,884,632	3,061,449	6,825,000	4,320,000	62.7%	63.3%
Total Expenditures - SU 348	<u>\$426,833</u>	<u>\$7,150,896</u>	<u>\$3,155,944</u>	<u>\$6,995,000</u>	<u>\$4,320,000</u>	60.4%	61.8%
Revenues							
390 Other Financing Sources	\$862,860	\$4,600,000	\$368,716	\$6,800,000	\$2,264,800	49.2%	33.3%

Service Unit 699 – General Revenues

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$3,374,809	\$3,356,294	\$3,810,836	\$3,810,836	\$3,615,836	107.7%	94.9%

UTILITIES & ENGINEERING
2014 BUDGET NARRATIVE

IRRIGATION

Utilities & Engineering Director
Water / Irrigation Manager

Debbie Cook, PE
Dave Brown

DEFINITION

Irrigation is responsible for the operation and maintenance of the city-owned irrigation utility. The irrigation system includes 66 individual delivery systems. The system is supplied with water through the Nelson Dam diversion, Fruitvale Canal (New Schanno Ditch Company), Naches Cowiche Ditch Company, Yakima Valley Canal, Yakima Tieton Irrigation District and Old Union Ditch Company.

System Operation and Maintenance (O & M) program includes maintenance, cleaning, and repair of valves, transmission and distribution lines (wood, cast iron, ductile iron, PVC, asbestos cement, cement and others), water boxes, fish and debris screens, pumps, and reservoirs.

The irrigation utility is an enterprise fund and, as such, generates revenues through rates sufficient to sustain the utility. The 2014 adopted rate for service is \$0.0352 per square foot of lot. The rate includes an O & M component at \$0.0212 per square foot and a capital improvement component at \$0.0140 per square foot. These rates are structured to fully fund O & M activities and planned capital improvements.

A Comprehensive System Plan, or road map, to upgrade and rehabilitate the irrigation systems, including the General – 308 System, was completed in 2000. The City issued revenue bonds in August, 2004, for \$5,000,000. In 2012 the City issued an inter-fund loan of \$917,000 to fund the planned reconstruction of the General – 308 System and the refurbishment of the remaining systems in 2012. Phase 2, replacement of the large transmission system of the General – 308 System was completed in the spring of 2007. Phase 3, replacement of the neighborhood distribution systems, began in 2007 and was complete by the spring of 2011. Phase 4 began with design in the summer of 2010 and construction was completed in the spring of 2012. The next phases of work are in the planning and design stages.

There have been several discussions with Washington Department of Fish and Wildlife (WDFW), Washington State Department of Transportation (WSDOT) and Bureau of Reclamation (BOR) about both a short-term and long-term fix for the Fruitvale Canal Diversion. We are currently evaluating and implementing some of the alternatives included in the study in partnership with WSDOT and Yakima County through the Lower Naches River Coordination Partnership Group. The group is evaluating several issues in the Lower Naches River from the Nelson Dam to the confluence, including resolving the problems with the Fruitvale Canal Diversion. The design of the consolidation of the diversions is being completed in a cooperative agreement with the Bureau of Reclamation, Washington State Fish and Wildlife, Yakima County and North Yakima Conservation District.

The service units in this division are:

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

PERFORMANCE STATISTICS

	2012 Actual	2013 Amended Budget	2014 Proposed Budget
Irrigation Supply			
Feet of Irrigation Main Replaced by Irrigation Crew	220	120	120
Number of Irrigation Services Replaced	71	60	60
Number of Irrigation Main Leaks	17	13	12
Number of Service Work Orders	1,443	1,295	1,250

AUTHORIZED PERSONNEL

Class Code	Position Title	2012 Actual	2013 Amended Budget	2014 Proposed Budget
7151	Water/Irrigation Division Admin Spec ⁽¹⁾	1.00	0.00	0.00
8671	Irrigation Specialist I ⁽²⁾	3.00	1.00	1.00
8672	Irrigation Specialist II ⁽²⁾	1.00	3.00	3.00
8673	Irrigation Crew Leader	2.00	2.00	2.00
13401	Irrigation Supervisor	1.00	1.00	1.00
Total Personnel ⁽²⁾		8.00	7.00	7.00

(1) Position not funded for 2013/2014.

(2) Irrigation Specialist I is an entry level position; upon certification there's an automatic upgrade to Irrigation Specialist II.

(3) Irrigation funds 1.49 FTE's in Codes (022), Engineering (041) and Water (474)

BUDGET SUMMARY

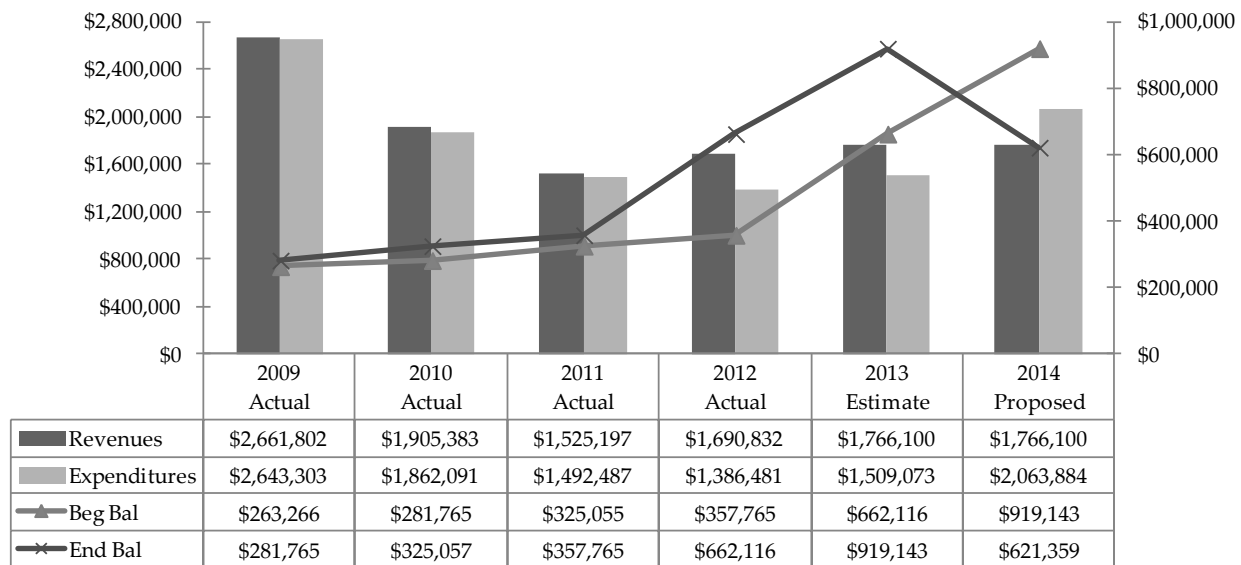
Dept 475 Irrigation Operating	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2013	2013	2013	2014	% Chng	% Chng
	2012	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
342 Irrigation Supply	\$1,386,481	\$1,509,163	\$1,200,520	\$1,509,073	\$1,563,884	103.6%	103.6%
645 Interfund Distribution	0	0	0	0	500,000	n/a	n/a
Total Expenditures	\$1,386,481	\$1,509,163	\$1,200,520	\$1,509,073	\$2,063,884	136.8%	136.8%
Revenue Summary By Service Unit							
342 Irrigation Supply	\$1,690,321	\$1,682,400	\$1,386,880	\$1,765,400	\$1,765,400	104.9%	100.0%
699 General Revenues	510	700	708	700	700	100.0%	100.0%
Total Revenues	\$1,690,831	\$1,683,100	\$1,387,588	\$1,766,100	\$1,766,100	104.9%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Fund Balance							
Beginning Balance	\$357,765	\$548,050	\$662,115	\$662,115	\$919,142	167.7%	138.8%
Revenues Less Expenditures	304,350	173,937	187,068	257,027	-297,784	-171.2%	-115.9%
Ending Balance	\$662,115	\$721,987	\$849,183	\$919,142	\$621,358	86.1%	67.6%

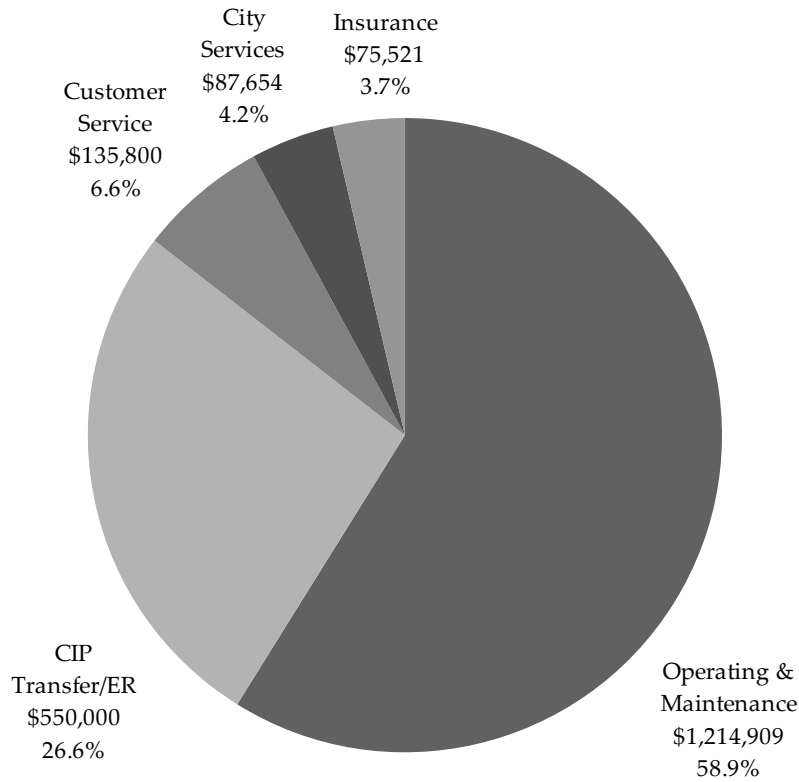
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	of Total
Expenditure Summary By Type							
100 Salaries & Wages	\$477,739	\$508,914	\$378,866	\$507,239	\$484,585	95.2%	23.5%
200 Personnel Benefits	189,914	211,124	155,339	211,136	189,372	89.7%	9.2%
Sub-Total Salaries & Benefits	667,653	720,038	534,205	718,375	673,957	93.6%	32.7%
300 Supplies	61,716	74,000	44,102	74,000	74,000	100.0%	3.6%
400 Other Services/Charges	377,555	410,007	374,637	404,250	421,574	102.8%	20.4%
500 Intergovernmental Svcs	52	100	86	100	550,200	n/a	26.7%
600 Capital Outlays	0	3,200	6,042	6,100	0	0.0%	0.0%
900 Intfnd Pymt f/Svcs	279,506	301,817	241,448	306,247	344,152	114.0%	16.7%
Total Expenditures	\$1,386,482	\$1,509,162	\$1,200,520	\$1,509,072	\$2,063,883	136.8%	100.0%

EXPLANATORY NARRATIVE

IRRIGATION OPERATING FUND FINANCIAL DATA



IRRIGATION OPERATING FUND
 \$2,063,884 – Total Expenditure Budget



Service Unit 342 – Irrigation Supply

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

Revenue for the 475 Irrigation Fund includes the proposed 5.5% O & M rate adjustment and is generated through:

- Fruitvale Canal Billings – Payment for water delivered from the Fruitvale Canal.
- Irrigation Fees and Charges – Income from customers based on total square foot.
- Interest – Investment and contract interest earned.

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

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

Account 310 Office and Operating Supplies – Price increases in steel and plastics account for the largest impact in this area. This account supports office supplies, repair clamps, valves, pumps and replacement piping for the repair and maintenance of the irrigation systems.

Account 410 Professional Services – Renewal of mandatory herbicide applicators and Commercial Driver’s Licenses, mandatory dig locate service, defense of the City’s water rights, water right transfers, and to assist in the development of legislation critical to the needs of the City.

PROFESSIONAL SERVICES – SU 342

Item	Purpose
Dig Locate service	Mandatory for locate notices
Herbicide applicators	Annual renewal of mandatory license
Commercial Drivers license renewal physical	Annual renewal of mandatory license
Engineering services	Consulting for permits easements
Attorneys	Defense of Water Rights, easements, permits

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 342 Irrigation Supply	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$452,002	\$476,924	\$349,143	\$476,924	\$462,095	96.9%	96.9%
120 Overtime	16,050	15,000	10,995	12,000	12,000	80.0%	100.0%
130 Special Pay	9,687	16,990	14,520	15,990	9,990	58.8%	62.5%
140 Retire/Term Cashout	0	0	4,209	2,325	500	n/a	21.5%
Total	477,739	508,914	378,867	507,239	484,585	95.2%	95.5%
200 Personnel Benefits							
200 Personnel Benefits	187,539	208,724	153,835	208,736	186,972	89.6%	89.6%
280 Clothing & Misc	2,374	2,400	1,504	2,400	2,400	100.0%	100.0%
Total	189,913	211,124	155,339	211,136	189,372	89.7%	89.7%
300 Supplies							
310 Office/Oper Supplies	42,204	52,000	27,078	52,000	52,000	100.0%	100.0%
320 Fuel Consumed	17,643	18,000	13,625	18,000	18,000	100.0%	100.0%
350 Small Tools & Equip	1,870	4,000	3,399	4,000	4,000	100.0%	100.0%
Total	61,717	74,000	44,102	74,000	74,000	100.0%	100.0%
400 Other Services/Charges							
410 Professional Services	2,634	3,000	1,151	3,000	3,000	100.0%	100.0%
420 Communications	1,557	2,783	2,017	2,650	2,274	81.7%	85.8%
430 Trans/Training	47	1,000	101	1,000	1,000	100.0%	100.0%
440 Advertising	378	500	0	500	500	100.0%	100.0%
450 Oper Rentals & Leases	195	1,200	606	1,200	1,200	100.0%	100.0%
470 Public Utility Services	351,255	369,524	347,098	365,100	379,100	102.6%	103.8%
480 Repairs/Maintenance	7,630	15,000	3,446	10,000	12,000	80.0%	120.0%
490 Miscellaneous	13,859	17,000	20,219	20,800	22,500	132.4%	108.2%
Total	377,555	410,007	374,638	404,250	421,574	102.8%	104.3%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 342 Irrigation Supply	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
500 Intergovernmental Svcs							
510 Intergovt Prof Svcs	0	0	0	0	100	n/a	n/a
530 State/Cnty Tax/Assess	52	100	86	100	100	100.0%	100.0%
550 Interfund Subsidies	0	0	0	0	50,000	n/a	n/a
Total	52	100	86	100	50,200	n/a	n/a
640 Machinery/Equipment	0	3,200	6,042	6,100	0	0.0%	0.0%
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Ls	38,534	31,358	23,502	31,358	40,565	129.4%	129.4%
960 Interfund Ins Svcs	66,216	68,711	68,711	68,711	73,521	107.0%	107.0%
980 Interfund Grg/Plnt Chg	6,612	6,612	4,959	6,612	6,612	100.0%	100.0%
990 Interfund Admin Chgs	168,144	195,136	144,276	199,566	223,454	114.5%	112.0%
Total	279,506	301,817	241,448	306,247	344,152	114.0%	112.4%
Total Expenditures - SU 342	<u>\$1,386,482</u>	<u>\$1,509,162</u>	<u>\$1,200,522</u>	<u>\$1,509,072</u>	<u>\$1,563,883</u>	103.6%	103.6%
Revenues							
340 Chrgs f/Goods & Svcs	\$1,690,321	\$1,682,400	\$1,386,880	\$1,765,400	\$1,765,400	104.9%	100.0%

Service Unit 645 – Interfund Distribution Expense

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 645 Interfund Distribution	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
550 Interfund Subsidies	\$0	\$0	\$0	\$0	\$500,000	n/a	n/a

Service Unit 699 – General Revenue

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 699 General Revenues	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$357,765	\$548,050	\$662,115	\$662,115	\$919,142	167.7%	138.8%
360 Miscellaneous Revenues	510	700	708	700	700	100.0%	100.0%
Total Revenues - SU 699	<u>\$358,275</u>	<u>\$548,750</u>	<u>\$662,823</u>	<u>\$662,815</u>	<u>\$919,842</u>	167.6%	138.8%

IRRIGATION SYSTEM IMPROVEMENTS

Utilities & Engineering Director
Water / Irrigation Manager

Debbie Cook, PE
Dave Brown

DEFINITION

The Irrigation Improvement Fund accounts for all the capital project expenditures related to irrigation water supply, distribution and transmission, storage, pumping stations and control systems.

The major source of funding for the Irrigation Improvement Fund is derived from the capital improvement portion of the rates and through a \$5,000,000 revenue bond issued in late August, 2004, to fund reconstruction of the General – 308 System and the eventual refurbishment of the rest of the systems. An inter-fund loan of 979,000 was obtained in 2012. A road map for reconstruction for the General – 308 System has been adopted. The project is split into four phases and each phase is split into stages. Phase one is the pipe replacements that have been completed to date. Phase 2 is the replacement of the balance of the backbone transmission pipes, completed in the spring of 2007. Phase 3, replacement of the neighborhood distribution mains, began in the fall of 2009 and was complete in the spring of 2011. Phase 4, replacement of the remaining neighborhood distribution mains was completed in spring of 2012.

Proposed Capital Projects for 2014:

- The Fruitvale Canal Diversion Repair – involves improvements to the diversion, including measures to enhance fish habitat, construction, moving water rights, consolidation of diversions and required permits.
- Bond repayment.
- Design of second half of the West Yakima System.
- Design and repair of the Fruitvale Canal undercrossing at N. 16th Ave. and Cherry.
- Pump Station and Main improvements.

The service units in this division are:

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

BUDGET SUMMARY

Dept 479 Irrigation System Impr	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
348 Capital Improvement	\$1,757,032	\$1,073,252	\$620,788	\$845,123	\$1,621,504	151.1%	191.9%
Revenue Summary By Service Unit							
348 Capital Improvement	\$2,223,266	\$1,207,500	\$970,858	\$1,240,000	\$1,240,000	102.7%	100.0%
645 Interfund Distribution	0	0	0	0	500,000	n/a	n/a
699 General Revenues	1,078	1,000	32	1,060	1,060	106.0%	100.0%
Total Revenues	<u>\$2,224,344</u>	<u>\$1,208,500</u>	<u>\$970,890</u>	<u>\$1,241,060</u>	<u>\$1,741,060</u>	144.1%	140.3%
Fund Balance							
Beginning Balance	-\$408,465	\$129,561	\$58,847	\$58,847	\$454,784	351.0%	772.8%
Revenues Less Expenditures	467,312	135,248	350,103	395,937	119,556	88.4%	30.2%
Ending Balance	<u>\$58,847</u>	<u>\$264,809</u>	<u>\$408,950</u>	<u>\$454,784</u>	<u>\$574,340</u>	216.9%	126.3%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
Expenditure Summary By Type	Actual	Amended	Actual	Estimated	Projected	from	of
	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
500 Intergovernmental Svcs	\$320,554	\$321,504	\$160,752	\$321,504	\$321,504	100.0%	19.8%
600 Capital Outlays	885,542	164,948	21,850	80,000	1,300,000	788.1%	80.2%
700 Debt Service	550,936	586,800	438,186	443,619	0	0.0%	0.0%
Total Expenditures	<u>\$1,757,032</u>	<u>\$1,073,252</u>	<u>\$620,788</u>	<u>\$845,123</u>	<u>\$1,621,504</u>	151.1%	100.0%

EXPLANATORY NARRATIVE

Service Unit 348 – Capital Improvement

CAPITAL IMPROVEMENT EXPENDITURES

Capital Outlay/Capital Improvements 2014	479 Fund
Fruitvale Canal Diversion Study	\$100,000
Bond Repayment (last payment in 2033)	321,504
Design of second half of the West Yakima System	500,000
Pump Station Improvement	200,000
Design and repair of the Fruitvale Canal undercrossing at N. 16 th Ave. and Cherry	500,000
Total Capital Outlay	<u>\$1,621,504</u>

Revenues are from Irrigation Assessment fees.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 348 Capital Improvement	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
550 Interfund Subsidies	\$320,554	\$321,504	\$160,752	\$321,504	\$321,504	100.0%	100.0%
650 Construction Projects	885,542	164,948	21,850	80,000	1,300,000	788.1%	n/a
700 Debt Service Principal	543,181	579,000	436,000	435,819	0	0.0%	0.0%
800 Debt Service Interest	7,754	7,800	2,186	7,800	0	0.0%	n/a
Total Expenditures - SU 348	\$1,757,031	\$1,073,252	\$620,788	\$845,123	\$1,621,504	151.1%	191.9%
Revenues							
340 Chrgs f/Goods & Svcs	\$1,244,266	\$1,207,500	\$970,858	\$1,240,000	\$1,240,000	102.7%	100.0%
380 Nonrevenues	979,000	0	0	0	0	n/a	n/a
Total Revenues - SU 348	\$2,223,266	\$1,207,500	\$970,858	\$1,240,000	\$1,240,000	102.7%	100.0%

Service Unit 645 – Interfund Distribution

The expenditures in this service unit are for interfund transfers

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 645 Interfund Distribution	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
390 Other Financing Souces	\$0	\$0	\$0	\$0	\$500,000	351.0%	772.8%

Service Unit 699 – General Revenues

Additional revenue will be required to complete the necessary and planned improvements identified in the adopted Master Irrigation Plan. The Plan contemplated a second revenue bond. Experience in the design and construction of the improvements has allowed for a delay of the second revenue bond. At present, the unspent portion of a \$979,000 2012 interfund loan will allow Irrigation to stay on schedule and use a pay-as-you-go plan. Funds budgeted in the 2013 year-end estimate and not spent will be brought forward to 2014.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	-\$408,465	\$129,561	\$58,847	\$58,847	\$454,784		
360 Miscellaneous Revenues	1,078	1,000	32	1,060	1,060	106.0%	100.0%
Total Revenues - SU 699	-\$407,387	\$130,561	\$58,879	\$59,907	\$455,844	349.1%	760.9%

UTILITIES & ENGINEERING
2014 BUDGET NARRATIVE

ENGINEERING
GENERAL FUND

Utilities & Engineering Director

Debbie Cook, PE

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, local improvement districts and private development projects.

The division's projects are accounted for in a number of funds, including but not limited to, Arterial Street 142, Transportation Improvement 143, Yakima Revenue Development Area 323, REET 1 Public Works Trust 342, REET 2 Capital Project Fund 343, and Cumulative Reserve for Capital Improvement 392. In addition to those capital funds managed by the division, staff provides services for several capital projects for other City departments and Federal Aid contract administration assistance to adjacent communities from time to time.

Other services provided by this division include determining and acquiring right-of-way needs for public infrastructure projects; coordinating and supervising work of private developers; providing survey and inspection services on public works projects such as sewers, domestic water, irrigation and streets; providing utility connection information and other information concerning City facilities; administering the ROW use and street cut permitting program, and providing administrative and technical engineering assistance to other divisions within the City.

The only service unit in this division is:

Service Unit 528 – Capital Improvement

AUTHORIZED PERSONNEL

Class Code	Position Title	2012	2013	2014
		Actual	Amended Budget	Proposed Budget
1170	Director of Utilities & Engineering ⁽¹⁾	0.00	1.00	1.00
1271	City Engineer	1.00	1.00	1.00
3120	Design Engineer	3.00	3.00	3.00
4141	Construction Inspector	1.00	1.00	1.00
4622	Traffic Technician ⁽²⁾	0.00	0.00	2.00
8701	Street Inspector	1.00	1.00	1.00
10601	Engineering Contracts Specialist	1.00	1.00	1.00
11101	Construction Supervisor	1.00	1.00	1.00
11103	Supervising Traffic Engineer ⁽²⁾	0.00	0.00	1.00
11104	Senior Engineer	1.00	1.00	1.00
11106	Surface Water Engineer	1.00	1.00	1.00
11107	Chief Engineer	1.00	1.00	1.00
Total Personnel ⁽³⁾		11.00	12.00	15.00

(1) Reinstated Director of Utilities & Engineering in 2013.

(2) Two fully funded and staffed Traffic Technician positions were transferred from Public Works to Engineering for the 2014 budget year. These positions, as well as a new Supervising Traffic Engineer position will be used to implement and administer the new Street Cut Ordinance per strategic initiative, as well as other ROW engineering issues

(3) 4.05 FTE's are funded by Stormwater (441), Wastewater (473), Water (474), and Irrigation (475).

BUDGET SUMMARY

Dept 041 Engineering	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
528 Capital Improvements	\$659,375	\$686,172	\$495,078	\$662,004	\$1,109,632	161.7%	167.6%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$455,870	\$458,801	\$340,905	\$450,268	\$777,501	169.5%	70.1%
200 Personnel Benefits	148,169	160,080	111,537	148,671	266,974	166.8%	24.1%
Sub-Total Salaries & Benefits	604,039	618,881	452,442	598,939	1,044,475	168.8%	94.1%
300 Supplies	12,373	19,000	11,324	16,000	17,000	89.5%	1.5%
400 Other Services/Charges	20,109	23,650	10,177	22,423	22,995	97.2%	2.1%
900 Intfnd Pymt f/Svcs	22,854	24,642	21,135	24,642	25,162	102.1%	2.3%
Total Expenditures	\$659,375	\$686,173	\$495,078	\$662,004	\$1,109,632	161.7%	100.0%

EXPLANATORY NARRATIVE

Service Unit 528 – Capital Improvement

Work planned for 2014 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
- Implementation of Street Break Ordinance
- Six Year Transportation Improvement Program
- Grant Applications and Prospectus for MAP-21, FMSIB, TIB, HES, TPP, STP, etc.
- Budget Preparation
- LID Information and Administration
- Division Accounting and Time Records
- Assistance to Other City Departments
- Admin. Federal Funded Projects
- Stormwater Analysis and Review

All of the 2014 Engineering Division budget will be expended in this service unit.

Account 120 Overtime – A minimum amount is budgeted for overtime. Overtime may be required for coverage by inspectors when various contractors on several different projects are working different hours.

Account 410 Professional Services – This account is used to compensate for additional project workloads, such as surveying. The division is asked to respond and provide information on short notice for a number of private and public development issues, and this line item provides the flexibility to engage professional services on an as needed basis, rather than through a full time staff position. Annual license fees for professional software and software upgrades are also paid from this line.

This Fund is financed by the City's General Fund. However, staff time is charged to numerous public and private projects. Private developers pay design review and inspection fees that benefit the General Fund.

Significant staff time is also charged to public projects. Public project funds can be used only for staff time that is directly related to the planning design and construction management of the project.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 528 Capital Improvements	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$455,583	\$457,801	\$316,652	\$419,543	\$764,501	167.0%	182.2%
120 Overtime	0	1,000	179	1,000	1,000	100.0%	100.0%
130 Special Pay	287	0	1,214	1,210	0	n/a	0.0%
140 Retire/Term Cashout	0	0	22,860	28,515	12,000	n/a	42.1%
Total	455,870	458,801	340,905	450,268	777,501	169.5%	172.7%
200 Personnel Benefits	148,169	160,080	111,537	148,671	266,974	166.8%	179.6%
300 Supplies							
310 Office & Oper Supplies	5,712	9,000	6,993	9,000	10,000	111.1%	111.1%
320 Fuel Consumed	6,450	9,000	4,046	6,000	6,000	66.7%	100.0%
350 Small Tools & Equip	212	1,000	285	1,000	1,000	100.0%	100.0%
Total	12,374	19,000	11,324	16,000	17,000	89.5%	106.3%
400 Other Services & Charges							
410 Professional Services	0	3,000	0	0	0	0.0%	n/a
420 Communications	8,537	10,187	7,236	12,710	10,477	102.8%	82.4%
430 Trans/Training	1,464	1,500	715	1,500	4,000	266.7%	266.7%
440 Advertising	120	100	0	100	100	100.0%	100.0%
470 Public Utility Services	0	113	0	113	118	104.4%	104.4%
480 Repairs/Maintenance	0	1,000	0	0	0	0.0%	n/a
490 Miscellaneous	9,987	7,750	2,227	8,000	8,300	107.1%	103.8%
Total	20,108	23,650	10,178	22,423	22,995	97.2%	102.6%
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Ls	12,094	13,129	9,622	13,129	12,843	97.8%	97.8%
960 Interfund Ins Svcs	10,760	11,513	11,513	11,513	12,319	107.0%	107.0%
Total	22,854	24,642	21,135	24,642	25,162	102.1%	102.1%
Total Expenditures - SU 528	\$659,375	\$686,173	\$495,079	\$662,004	\$1,109,632	161.7%	167.6%
Revenues							
340 Chrgs f/Goods & Svcs	\$598,538	\$721,200	\$436,165	\$674,500	\$1,012,500	140.4%	150.1%

UTILITIES & ENGINEERING
2014 BUDGET NARRATIVE

ARTERIAL STREET CAPITAL

Utilities & Engineering Director

Debbie Cook, PE

DEFINITION

The Arterial Street Capital Fund is used for street improvement projects listed in the Six Year Transportation Improvement Program (STIP). The fund is used to provide local match to other funding sources, debt service, or as 100% funding for certain projects.

Additional revenue is placed into this Fund from grants or loans. The amount and time of receipt is dependent on project approval and construction progress of each individual project. The timing is not usually coincidental with year-end.

The service units in this division are:

- Service Unit 528 – Capital Improvement**
- Service Unit 645 – Interfund Distribution**
- Service Unit 699 – General Revenues**

BUDGET SUMMARY

Dept 142 Arterial Street	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2013	2013	2013	2014	% Chng	% Chng
	2012	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
528 Capital Improvements	\$2,084,472	\$8,651,794	\$3,436,776	\$6,593,228	\$4,887,716	56.5%	74.1%
645 Interfund Distribution	284,183	284,183	109,425	272,287	218,850	77.0%	80.4%
Total Expenditures	\$2,368,655	\$8,935,977	\$3,546,201	\$6,865,515	\$5,106,566	57.1%	74.4%
Revenue Summary By Service Unit							
528 Capital Improvements	\$2,189,525	\$8,812,123	\$7,176,387	\$8,045,652	\$3,750,776	42.6%	46.6%
645 Interfund Distribution	73,673	57,199	57,199	72,199	72,199	126.2%	100.0%
699 General Revenues	10,000	1,000	1,642	1,000	1,000	100.0%	100.0%
Total Revenues	\$2,273,198	\$8,870,322	\$7,235,228	\$8,118,851	\$3,823,975	43.1%	47.1%
Fund Balance							
Beginning Balance	\$590,660	\$325,671	\$495,100	\$495,100	\$1,748,436	536.9%	353.1%
Revenues Less Expenditures	-95,458	-65,655	3,689,027	1,253,336	-1,282,591	n/a	-102.3%
Ending Balance	\$495,202	\$260,016	\$4,184,127	\$1,748,436	\$465,845	179.2%	26.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	of Total
400 Other Services/Charges	\$8,606	\$5,005,000	\$1,826,328	\$4,075,000	\$1,210,000	24.2%	29.7%
500 Intergovernmental Svcs	284,183	284,183	109,425	272,287	218,850	77.0%	5.4%
600 Capital Outlays	1,954,461	3,544,321	1,508,775	2,415,756	3,623,400	102.2%	88.9%
700 Debt Service	121,405	102,473	101,673	102,472	54,316	53.0%	1.3%
Total Expenditures	\$2,368,655	\$8,935,977	\$3,546,201	\$6,865,515	\$5,106,566	57.1%	125.3%

EXPLANATORY NARRATIVE

Service Unit – 528 Capital Improvements

Projects scheduled and budgeted for 2014 using this fund are:

CAPITAL IMPROVEMENT EXPENDITURES

Fund 142 Expenditures	2014 Projected
Construction Projects	
0000 Project Contingency	\$105,000
1867 Annual Traffic Calming Program	20,000
1872 Annual Bridge Inspection	5,000
1957 WA Avenue Wetland Monitoring	3,500
2143 Nob Hill/Fair Avenue Rebuild (Design)	29,900
2282 64 th & Tieton Signal	140,000
2311 64 th Nob Hill to Tieton	925,000
2340 N. 1 st St Revitalization	1,200,000
2343 Citywide Safety Improvements	275,000
2344 Lincoln Corridor Safety	415,000
2349 80 th Ave Bridge	135,000
2353 Street Project funded by General Obligation Bond	940,000
2357 1 st /Main Nob Hill Corridor Safety Program	375,000
2367 Pedestrian/Bicycle Connectivity Program (Study)	40,000
2368 Citywide Street & ROW Project Management	225,000
Total Construction Projects	4,833,400
Debt Service	
1526 Fair Avenue (Maturity Date July 1, 2015)	54,316
1944 River Road – N. 16th Ave to Fruitvale	218,850
Total Debt Service	273,166
Total Fund 142 Expenditures	\$5,106,566

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as electrical or mechanical engineering, architecture, or surveying.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 528 Capital Improvements	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Other Services/Charges							
410 Professional Services	\$308	\$5,000	\$2,420	\$15,000	\$270,000	n/a	n/a
480 Repairs/Maintenance	8,299	5,000,000	1,823,908	4,060,000	940,000	18.8%	23.2%
Total	8,607	5,005,000	1,826,328	4,075,000	1,210,000	24.2%	29.7%
600 Capital Outlays							
630 Impr Other Than Bldg	100	0	100	0	0	n/a	n/a
650 Construction Projects	1,954,360	3,544,321	1,508,674	2,415,756	3,623,400	102.2%	150.0%
Total	1,954,460	3,544,321	1,508,774	2,415,756	3,623,400	102.2%	150.0%
780 Intergov't Loans	115,105	99,153	99,152	99,153	53,251	53.7%	53.7%
830 Debt Svc - Ext LTD - Int	6,300	3,320	2,520	3,319	1,065	32.1%	32.1%
Total Expenditures - SU 528	\$2,084,472	\$8,651,794	\$3,436,774	\$6,593,228	\$4,887,716	56.5%	74.1%
Revenues							
330 Intergovernmental Rev	\$2,063,468	\$3,032,525	\$1,569,677	\$2,355,550	\$3,460,300	114.1%	146.9%
340 Chrgs f/Goods & Svcs	0	500	0	0	0	0.0%	n/a
360 Miscellaneous Revenues	116,057	769,098	606,710	680,102	290,476	37.8%	42.7%
390 Other Financing Sources	10,000	5,010,000	5,000,000	5,010,000	0	0.0%	0.0%
Total Revenues - SU 528	\$2,189,525	\$8,812,123	\$7,176,387	\$8,045,652	\$3,750,776	42.6%	46.6%

Service Unit – 645 Interfund Distribution

Represents transfers from other funds.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 645 Interfund Distribution	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
550 Interfund Subsidies	\$284,183	\$284,183	\$109,425	\$272,287	\$218,850	77.0%	80.4%
Revenues							
380 Nonrevenues	\$57,199	\$57,199	\$57,199	\$57,199	\$57,199	100.0%	100.0%
390 Other Financing Sources	16,474	0	0	15,000	15,000	n/a	100.0%
Total Revenues - SU 645	\$73,673	\$57,199	\$57,199	\$72,199	\$72,199	126.2%	100.0%

Service Unit 528, 645 & 699 – Revenues

Revenues are detailed in the following charts.

GENERAL REVENUES

Fund 142 Revenues		2013 Projected
1374	Operating Transfer	\$15,000
1526	Utilities' Contribution to PWTF Loan	57,199
1907	Special Assessment from SIED Loan Ahtanum	5,476
2143	Nob Hill and Fair Avenue	25,900
2282	64 th and Tieton (Wal-Mart)	140,000
2311	64 th Nob Hill to Tieton Dr.	870,000
2340	N 1 st St revitalization	1,038,000
2343	Citywide Safety	275,000
2344	Lincoln Corridor	415,000
2357	1 st /Main Nob Hill Corridor Safety	375,000
0000	Arterial Street Gas Tax/Interest	607,400
Total Fund 142 Revenues		\$3,823,975

Year	Expenses and Revenues	2014 Projected
2013	Balance Forward	\$495,100
2013	Estimated Revenue	8,118,851
2013	Projected Expenditures	6,865,515
Balance at end of 2012		1,748,436
2014	Revenues	3,823,975
Total Estimated Resources		5,572,411
2014	Projected Expenditures	5,106,566
Balance at end of 2014		\$465,845

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$590,660	\$325,671	\$495,100	\$495,100	\$1,748,436	536.9%	353.1%
360 Miscellaneous Revenues	10,000	1,000	1,642	1,000	1,000	100.0%	100.0%
Total Revenues - SU 699	\$600,660	\$326,671	\$496,742	\$496,100	\$1,749,436	535.5%	352.6%

UTILITIES & ENGINEERING
2014 BUDGET NARRATIVE

STREET CAPITAL FUND

Utilities & Engineering Director

Debbie Cook, PE

DEFINITION

The City's 802 lane miles of roads have an average Paving Condition Index (PCI) score of 54. Based on a 100-point scale, the City's current road conditions are poor. Compounding this situation is the fact that while 3% of Yakima's roads are currently classified as failed, 23% or (185 lane miles) are projected to attain a failed classification by 2020 if not rehabilitated soon. The Yakima public is well aware of this, given almost 80% of the 2013 Citizen Survey respondents rate street repairs as fair or poor. Additionally, 72% of voters supported a City Charter amendment in August 2013 requiring the City to invest at least \$2 million annually on the restoration or reconstruction of Yakima streets.

The cost to rehabilitate one lane mile of road with a grind and overlay is approximately \$180,000. The cost to reconstruct a road after it has failed is approximately \$600,000, or 300% more than to grind and overlay it. A pay-as-you-go \$2 million dollar annual cash committed approach would enable the City to grind and overlay approximately 11 lane miles annually; assuming road construction prices remain static. This pace of road rehabilitation is insufficient to prevent the projected failure of at least 60% of the 185 lane miles of road projected to fail by 2020.

In 2013, the City Council appropriated \$375,000 for the first annual payment on a \$5 million, 15-year loan to grind and overlay 28 lane miles of road. Public response to this work has been very positive.

The service units in this division are:

Service Unit 528 – Capital Improvement
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 344 Street Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
528 Capital Improvements	\$0	\$0	\$0	\$0	\$16,500,000	n/a	n/a
Revenue Summary By Service Unit							
699 General Revenues	\$0	\$0	\$0	\$0	\$16,500,000	n/a	n/a

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	of Total
600 Capital Outlays	\$0	\$0	\$0	\$0	\$16,500,000	n/a	100.0%

EXPLANATORY NARRATIVE

Service Unit – 528 Capital Improvements

These expenses consist of repairs the City's roads.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 528 Capital Improvements	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
650 Construction Projects	\$0	\$0	\$0	\$0	\$16,500,000	n/a	n/a

Service Unit 699 – Revenues

This service unit shows the money approved for road repairs. The City Charter amendment in August 2013 requires the City to invest at least \$2 million annually for the restoration of Yakima streets.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
390 Other Financing Sources	\$0	\$0	\$0	\$0	\$16,500,000	n/a	n/a

UTILITIES & ENGINEERING
2014 BUDGET NARRATIVE

PUBLIC WORKS TRUST (REET 1)

Utilities & Engineering Director

Debbie Cook, PE

DEFINITION

Fund 342 is used to track the debt service on capital improvement projects funded with State Public Works Trust Fund loans and the first 1/4% Real Estate Transfer Tax (REET 1) moneys the City receives.

Additional revenue is placed into this fund from grants or loans. The amount and time of receipt is dependent on project approval and construction progress of each individual project. The timing is not usually coincidental with year-end.

The service units in this division are:

- Service Unit 348 – Real Estate Excise Tax Revenue**
- Service Unit 528 – Capital Improvement**
- Service Unit 645 – Interfund Distribution**
- Service Unit 699 – General Revenues**

BUDGET SUMMARY

Dept 342 Pub Wks Trust Const	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
528 Capital Improvements	\$288,773	\$726,240	\$528,168	\$726,240	\$500,231	68.9%	68.9%
645 Interfund Distribution	342,542	232,542	96,271	232,542	232,542	100.0%	100.0%
Total Expenditures	\$631,315	\$958,782	\$624,439	\$958,782	\$732,773	76.4%	76.4%
Revenue Summary By Service Unit							
348 Capital Improvement	\$563,801	\$525,000	\$460,407	\$580,000	\$590,000	112.4%	101.7%
645 Interfund Distribution	0	84,306	0	84,306	84,306	100.0%	100.0%
699 General Revenues	10,000	2,000	0	2,000	2,000	100.0%	100.0%
Total Revenues	\$573,801	\$611,306	\$460,407	\$666,306	\$676,306	110.6%	101.5%
Fund Balance							
Beginning Balance	\$753,127	\$637,851	\$695,613	\$695,613	\$403,137	63.2%	58.0%
Revenues Less Expenditures	-57,514	-347,476	-164,032	-292,476	-56,467	16.3%	19.3%
Ending Balance	\$695,613	\$290,375	\$531,581	\$403,137	\$346,670	119.4%	86.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	of Total
500 Intergovernmental Svcs	\$400,967	\$290,967	\$149,871	\$290,967	\$290,967	100.0%	39.7%
600 Capital Outlays	54,328	308,500	245,824	308,500	250,000	81.0%	34.1%
700 Debt Service	176,020	359,315	228,744	359,315	191,806	53.4%	26.2%
Total Expenditures	\$631,315	\$958,782	\$624,439	\$958,782	\$732,773	76.4%	100.0%

EXPLANATORY NARRATIVE

Service Unit 528 – Capital Improvement

In 2010, Yakima County made ADA improvements to the street and sidewalk to the west side of 2nd Street between “A” and Martin Luther King (MLK). In conjunction with this work, the City made improvements to the sidewalk to match the “Downtown theme”. The County paid for the project under an agreement that the City will repay their allocation.

2014 AGREEMENT ALLOCATION

Project Number	Project	2014 Proposed Budget
2285	2nd and “A” Sidewalk Improvements	\$58,425

SCHEDULED 2014 PROJECTS

Project Number	Project	2014 Proposed Budget
1783	2012 City Hall Renovation (Continuation)	\$250,000

2014 DEBT SERVICE

Year	Project Number	Project	2014 Debt	Date of Maturity
2009	1818	Yakima Railroad Grade (Stormwater)	\$84,306	7/1/29
	2212	Upper Kiwanis Park Interfund	107,500	
			\$191,806	

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
SU - 528 Capital Improvements	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
520 Intergov't Agreements	\$58,425	\$58,425	\$53,600	\$58,425	\$58,425	100.0%	100.0%
600 Capital Outlays							
620 Buildings	48,661	50,000	37,558	50,000	250,000	500.0%	500.0%
630 Impr Other Than Bldg	5,666	258,500	208,266	258,500	0	0.0%	0.0%
Total	54,327	308,500	245,824	308,500	250,000	81.0%	81.0%
700 Debt Svc - Principal							
780 Intergov't Loans	154,386	184,780	154,386	184,780	49,693	26.9%	26.9%
790 Debt Svc - LID / Prin	0	100,000	75,391	100,000	100,000	100.0%	100.0%
Total	154,386	284,780	229,777	284,780	149,693	52.6%	52.6%
800 Debt Svc - Interest							
820 Dbt Svc - Int/Interfund	4,178	7,500	5,234	7,500	7,500	n/a	100.0%
830 Dbt Svc - Ext LTD - Int	17,457	67,035	-6,267	67,035	34,613	51.6%	51.6%
Total	21,635	74,535	-1,033	74,535	42,113	56.5%	56.5%
Total Expenditures - SU 528	\$288,773	\$726,240	\$528,168	\$726,240	\$500,231	68.9%	68.9%

Service Unit 645 – Interfund Distribution

Revenues consist of interest and payments from other divisions. Current Interfund Distributions are as follows:

2014 REVENUE - FUND 645

Year	Project Number	Project	2014 Debt	Date of Maturity
2009	1818	Stormwater	\$84,306	7/1/29

2014 INTERFUND TRANSFERS

Project Number	Project	2014 Proposed Budget
0000	Operating Transfer (Streets)	\$40,000
2105	Fire Station 92 West Valley Addition (operating transfer to 332)	71,935
2230	3rd Avenue – Mead to Chestnut (operating transfer to Fund 142)	120,607
Total Scheduled Interfund Distributions		\$232,542

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
SU - 645 Interfund Distribution	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
550 Interfund Subsidies	\$342,542	\$232,542	\$96,271	\$232,542	\$232,542	100.0%	100.0%
Revenues							
390 Other Financing Sources	\$0	\$84,306	\$0	\$84,306	\$84,306	100.0%	100.0%

Service Units 348 and 699 – Revenues

The yearly expense of construction payments and loan repayments continues to exhaust the anticipated real estate tax revenue.

2014 REVENUE – FUNDS 348/699

Project	2014 Proposed Budget
Local Real Estate Excise Tax	\$590,000
Interest	2,000
Project 1818 Stormwater Loan	84,306
Total Anticipated Revenues	\$676,306

2014 PROJECTED ENDING BALANCE

Expenses and Revenues	2014 Projected
Balance Forward	\$403,137
Estimated Revenue	676,306
Projected Expenditures	732,773
Balance at the end of 2014	\$346,670

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 348 Capital Improvement	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
310 Taxes	\$563,801	\$525,000	\$460,407	\$580,000	\$590,000	112.4%	101.7%
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	% Chng from 2 to 5	% Chng from 4 to 5
Revenues							
270 Beginning Balance	\$753,127	\$637,851	\$695,613	\$695,613	\$403,137	63.2%	58.0%
360 Miscellaneous Revenues	10,000	2,000	0	2,000	2,000	100.0%	100.0%
Total Revenues - SU 699	\$763,127	\$639,851	\$695,613	\$697,613	\$405,137	63.3%	58.1%

PUBLIC WORKS TRUST CONSTRUCTION FUND
REVENUES AND EXPENDITURES
2002 - 2012

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Revenues				
Local Real Estate Excise Tax	\$472,809	\$645,074	\$706,670	\$878,934
Interest From Investments	1,510	990	3,053	0
Residual Equity Transfer(Water/Wastewater)	24,375	24,375	24,375	24,375
Operating Transfer(Street)	16,875	16,875	16,875	16,875
Operating Transfer(Irrigation)	33,750	33,750	33,750	33,750
Interlocal Grant Yakima County - Purchasing	0	0	0	0
Total Revenues	<u>\$549,319</u>	<u>\$721,064</u>	<u>\$784,723</u>	<u>\$953,934</u>
Expenditures				
Debt Service (PWTF – 1818 Underpass: End Date 2031)	\$0	\$0	\$0	\$0
Debt Service (1818 RR Grade Stormwater Loan)	0	0	0	0
Debt Service (P0653 – Tieton Dr.: Maturity - 2006)	43,011	41,874	40,737	39,600
Debt Service (P1133 – Nob Hill Over Pass: Maturity - 2007)	10,895	10,792	10,688	10,585
Debt Service (P1355 – Fruitvale Canal Wasteway: Maturity - 2011)	7,812	7,620	7,429	7,238
Debt Service (P1367 – Resignalization: Maturity - 2011)	45,312	44,890	44,469	44,047
Debt Service (P1455 – Fruitvale Canal Phase II: Maturity - 2013)	77,959	76,139	74,319	72,499
Debt Service (Upper Kiwanis Dev line of credit-Maturity - 2016)	0	0	0	0
Op Transfer – General Fund (SunDome Co. Bond: Maturity 2006 - 08)	40,000	40,000	40,000	40,000
Op Transfer – Debt Service Fund (1998 Street Bond: Maturity - 2008)	60,000	60,000	60,000	60,000
Op Transfer – Debt Service Fund (2007 Fire St. Bond: Maturity - 2022)	0	0	0	0
Op Transfer – Debt Svc Fund (2008 3rd / Mead Ave: Maturity - 2019)	0	0	0	0
Project #1783 – City Hall Facility / Parking Improvement	34,521	28,928	177,419	102,015
Project #2118 – Miller Pool Demolition / Basketball Court	0	0	0	103,552
Project #2214 West Nob Hill Grind and Overlay	0	0	0	0
Project #2285 2 nd St Sidewalk County	0	0	0	0
Professional Service Assembly Hall	0	0	0	10,030
Project #2351 Franklin Park Parking Lot	0	0	0	0
Parking Maintenance	0	0	0	0
Capital Transfer f/Southeast Community Center Improvement P2169	0	0	0	0
Capital Transfer for Kiwanis 4th Ball Field P2171	0	0	0	0
Capital Transfer to Parks Capital Fund	0	0	0	0
Capital Transfer to Fire Capital Fund	0	0	0	0
Capital Transfer to CBD Capital Improvement Fund	0	0	0	0
Total Expenditures	<u>\$319,510</u>	<u>\$310,243</u>	<u>\$455,061</u>	<u>\$489,566</u>
Balance Available	<u>\$229,809</u>	<u>\$410,821</u>	<u>\$329,662</u>	<u>\$464,368</u>

Revenues	2006	2007	2008	2009
Local Real Estate Excise Tax				
Interest From Investments	\$894,037	\$1,056,417	\$755,841	\$541,616
Residual Equity Transfer(Water/Wastewater)	78,136	86,820	60,000	13,000
Operating Transfer(Street)	24,375	24,375	24,375	24,375
Operating Transfer(Irrigation)	16,875	16,875	16,875	16,875
Interlocal Grant Yakima County - Purchasing	33,750	33,750	33,750	33,750
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,216</u>
	\$1,047,173	\$1,218,237	\$890,841	\$642,832
Expenditures				
Debt Service (PWTF – 1818 Underpass: End Date 2031)				
Debt Service (1818 RR Grade Stormwater Loan)	\$0	\$0	\$0	\$0
Debt Service (P0653 – Tieton Dr.: Maturity - 2006)	0	0	0	0
Debt Service (P1133 – Nob Hill Over Pass: Maturity - 2007)	38,463	0	0	0
Debt Service (P1355 – Fruitvale Canal Wasteway: Maturity - 2011)	10,482	10,378	0	0
Debt Service (P1367 – Resignalization: Maturity - 2011)	7,047	6,855	6,664	6,473
Debt Service (P1455 – Fruitvale Canal Phase II: Maturity - 2013)	43,626	43,204	42,783	42,361
Debt Service (Upper Kiwanis Dev line of credit-Maturity - 2016)	70,679	68,859	67,039	65,219
Op Transfer – General Fund (SunDome Co. Bond: Maturity 2006 - 08)	0	0	0	0
Op Transfer – Debt Service Fund (1998 Street Bond: Maturity - 2008)	40,000	40,000	40,000	40,000
Op Transfer – Debt Service Fund (2007 Fire St. Bond: Maturity - 2022)	60,000	60,000	60,000	0
Op Transfer – Debt Svc Fund (2008 3rd / Mead Ave: Maturity - 2019)	0	0	73,535	71,935
Project #1783 – City Hall Facility / Parking Improvement	0	0	32,534	120,607
Project #2118 – Miller Pool Demolition / Basketball Court	149,126	143,564	164,289	94,928
Project #2214 West Nob Hill Grind and Overlay	-28	0	0	0
Project #2285 2 nd St Sidewalk County	0	0	551,515	2,522
Professional Service Assembly Hall	0	0	0	0
Project #2351 Franklin Park Parking Lot	0	0	0	0
Parking Maintenance	0	0	0	0
Capital Transfer f/Southeast Community Center Improvement P2169	0	0	2,495	0
Capital Transfer for Kiwanis 4th Ball Field P2171	160,000	0	0	0
Capital Transfer to Parks Capital Fund	550,000	0	0	0
Capital Transfer to Fire Capital Fund	0	200,000	250,000	250,000
Capital Transfer to CBD Capital Improvement Fund	0	200,000	176,465	178,065
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>
	\$1,129,395	\$772,860	\$1,467,319	\$922,110
Balance Available				
	<u>(\$82,222)</u>	<u>\$445,377</u>	<u>(\$576,478)</u>	<u>(\$279,278)</u>

<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
\$516,570	\$464,344	\$563,801	\$7,496,113
13,000	3,000	10,000	269,509
24,375	24,375	0	243,750
16,875	16,875	0	168,750
33,750	33,750	0	337,500
0	0	0	13,216
<u>\$604,570</u>	<u>\$542,344</u>	<u>\$573,801</u>	<u>\$8,973,455</u>
\$5,072	\$167,145	\$167,123	\$339,340
0	7,723	4,720	12,443
0	0	0	203,685
0	0	0	63,820
0	0	0	57,138
0	0	0	350,692
63,398	61,579	0	697,689
0	0	4,178	4,178
40,000	40,000	40,000	440,000
0	0	0	420,000
71,935	71,935	71,935	361,275
120,607	120,607	120,607	514,962
451,366	27,622	48,661	1,422,439
0	0	0	103,524
0	0	0	554,037
58,427	58,425	58,425	175,277
0	0	0	10,030
0	0	5,666	5,666
0	0	0	2,495
0	0	0	160,000
0	0	0	550,000
50,000	50,000	110,000	910,000
50,000	50,000	0	654,530
0	0	0	50,000
<u>\$910,805</u>	<u>\$655,036</u>	<u>\$631,315</u>	<u>\$8,063,220</u>
<u>(\$306,235)</u>	<u>(112,692)</u>	<u>(57,514)</u>	<u>\$910,235</u>

UTILITIES & ENGINEERING
2014 BUDGET NARRATIVE

PUBLIC WORKS TRUST (REET 2)

Utilities & Engineering Director

Debbie Cook, PE

DEFINITION

Fund 343 is used to track capital improvement projects funded with the second ¼% Real Estate Transfer Tax (REET 2) moneys the City receives.

City Council enacted this tax as described in the Revised Code of Washington (RCW) to be used for capital improvement projects.

The service units in this division are:

- Service Unit 348 – Capital Improvement**
- Service Unit 645 – Interfund Distribution**
- Service Unit 699 – General Revenues**

BUDGET SUMMARY

Dept 343 REET 2 Capital Fund	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2013	2013	2013	2014	% Chng	% Chng
	2012	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
348 Capital Improvement	\$250,000	\$250,000	\$250,000	\$250,000	\$515,965	206.4%	206.4%
645 Interfund Distribution	256,822	256,822	128,411	256,822	256,822	100.0%	100.0%
Total Expenditures	\$506,822	\$506,822	\$378,411	\$506,822	\$772,787	152.5%	152.5%
Revenue Summary By Service Unit							
348 Capital Improvement	\$563,801	\$525,000	\$460,407	\$580,000	\$590,000	112.4%	101.7%
699 General Revenues	8,000	2,000	0	2,000	2,000	100.0%	100.0%
Total Revenues	\$571,801	\$527,000	\$460,407	\$582,000	\$592,000	112.3%	101.7%
Fund Balance							
Beginning Balance	\$372,975	\$378,153	\$437,954	\$437,954	\$513,132	135.7%	117.2%
Revenues Less Expenditures	64,979	20,178	81,996	75,178	-180,787	-896.0%	-240.5%
Ending Balance	\$437,954	\$398,331	\$519,950	\$513,132	\$332,345	83.4%	64.8%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2013	2013	2013	2014	% Chng	%
	2012	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
300 Supplies	\$250,000	\$250,000	\$250,000	\$250,000	\$350,000	140.0%	45.3%
500 Intergovernmental Svcs	256,822	256,822	128,411	256,822	256,822	100.0%	33.2%
700 Debt Service	0	0	0	0	165,965	n/a	21.5%
Total Expenditures	\$506,822	\$506,822	\$378,411	\$506,822	\$772,787	152.5%	100.0%

EXPLANATORY NARRATIVE

Service Unit 348 – Capital Improvement

Revenue is placed into this fund from second ¼% Real Estate Excise Tax and 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 348 Capital Improvement	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
310 Office/Oper Supplies	\$250,000	\$250,000	\$250,000	\$250,000	\$350,000	140.0%	67.8%
780 Interg't Loans	0	0	0	0	154,386	n/a	29.9%
830 Debt Svc - Ext LTD - Int	0	0	0	0	11,579	n/a	n/a
Total Expenditures	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$515,965</u>	206.4%	100.0%
Revenues							
310 Taxes	\$563,801	\$525,000	\$460,407	\$580,000	\$590,000	112.4%	101.7%

Service Unit 645 – Interfund Distribution

Interfund distributions for 2014 will be used to pay off bonds.

INTERFUND DISTRIBUTION BOND DEBT

Bond Date	Project Number	Project	Amount
2007	2165	2006 Downtown Revitalization – Yakima Avenue	\$136,215
2008	2230	3rd Avenue Grind and Overlay – Mead to Chestnut	120,607
Total			<u>\$256,822</u>

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 645 Interfund Distribution	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
550 Interfund Subsidies	\$256,822	\$256,822	\$128,411	\$256,822	\$256,822	100.0%	100.0%

Service Unit 699 – General Revenues

These revenues consist mainly of the beginning balance.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$372,975	\$378,153	\$437,954	\$437,954	\$513,132	135.7%	117.2%
360 Miscellaneous Revenues	8,000	2,000	0	2,000	2,000	100.0%	100.0%
Total Revenues - SU 699	\$380,975	\$380,153	\$437,954	\$439,954	\$515,132	135.5%	117.1%

LID CONSTRUCTION

Utilities & Engineering Director

Debbie Cook, PE

DEFINITION

This fund is used to account for the resources and costs associated with Local Improvement District (LID) projects. Project expenses are covered by interest bearing warrants that are redeemable upon project completion either by individual payoffs, or from bond proceeds issued for the project. This fund does not maintain a reserve balance, as it is only used to account for the cost of LID projects that are reimbursed in full upon completion.

During 2011, we sent letters to nearly 60 property owners in 2 areas of the City that did not have sewer asking for interest in forming an LID. We also sent letters to nearly 40 property owners in 1 area of the City asking for interest in forming a Road Improvement District (RID) to improve their road. From none of these areas did we receive sufficient positive response to initiate an LID/RID. Since then there have been no letters sent out and no new LID's formed.

UTILITIES & ENGINEERING
2014 BUDGET NARRATIVE

CAPITAL IMPROVEMENT CUMULATIVE RESERVE

Utilities & Engineering Director

Debbie Cook, PE

DEFINITION

Fund 392, the Cumulative Reserve for Capital Improvements Fund, accounts for various capital improvement projects that the City Council may deem appropriate. Currently the Yakima Railroad Grade Separations Project (1818), the Utility Services System Upgrade (2094), and the Consolidated Financial System Software (2292) are accounted for in this Fund.

The service units in this division are:

Service Unit 528 – Capital Improvement
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 392 Cum Res f/Cap Impr	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
528 Capital Improvements	\$2,197,797	\$12,537,058	\$5,177,497	\$9,621,094	\$4,948,000	39.5%	51.4%
Revenue Summary By Service Unit							
528 Capital Improvements	\$1,556,729	\$10,728,000	\$3,888,713	\$8,950,000	\$4,004,489	37.3%	44.7%
Fund Balance							
Beginning Balance	\$3,308,925	\$2,441,320	\$2,667,858	\$2,667,858	\$1,996,764	81.8%	74.8%
Revenues Less Expenditures	-641,068	-1,809,058	-1,288,784	-671,094	-943,511	52.2%	140.6%
Ending Balance	<u>\$2,667,857</u>	<u>\$632,262</u>	<u>\$1,379,074</u>	<u>\$1,996,764</u>	<u>\$1,053,253</u>	166.6%	52.7%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	of Total
400 Other Services/Charges	\$394,476	\$237,110	\$451,055	\$672,110	\$250,000	105.4%	5.1%
600 Capital Outlays	1,803,320	12,299,948	4,726,442	8,948,984	4,698,000	38.2%	94.9%
Total Expenditures	<u>\$2,197,796</u>	<u>\$12,537,058</u>	<u>\$5,177,497</u>	<u>\$9,621,094</u>	<u>\$4,948,000</u>	39.5%	100.0%

EXPLANATORY NARRATIVE

Service Unit 528 – Capital Improvement

In 2014 the major project scheduled and budgeted in this fund is project 1818 Railroad Grade Separation project. The Railroad Grade Separation project is funded by Federal Grants (\$5,664,631 of 100% funds and \$18,774,796 of 86.5% funds). Other funds obtained for the project that can be used as match include: grants from the Transportation Improvement Board (TIB); a grant from the Freight Mobility Strategic Investment Board (FMSIB); a Stormwater Loan from the Department of Ecology; a Public Works Trust Fund Loan; and, a 5% project cost contribution from the Burlington Northern Santa Fe Railroad Company.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 528 Capital Improvements	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
410 Professional Services	\$394,476	\$237,110	\$451,055	\$672,110	\$250,000	105.4%	37.2%
600 Capital Outlays							
640 Machinery/Equipment	23,364	105,448	12,674	105,448	0	0.0%	0.0%
650 Construction Projects	1,779,956	12,194,500	4,713,768	8,843,536	4,698,000	38.5%	53.1%
Total	1,803,320	12,299,948	4,726,442	8,948,984	4,698,000	38.2%	52.5%
Total Expenditures - SU 528	\$2,197,796	\$12,537,058	\$5,177,497	\$9,621,094	\$4,948,000	39.5%	51.4%
Revenues							
330 Intergovernmental Rev	\$61,683	\$10,628,000	\$3,888,713	\$8,850,000	\$2,900,000	27.3%	32.8%
360 Miscellaneous Revenues	1,044,944	0	0	0	729,489	n/a	n/a
390 Other Financing Sources	450,102	100,000	0	100,000	375,000	375.0%	375.0%
Total Revenues - SU 528	\$1,556,729	\$10,728,000	\$3,888,713	\$8,950,000	\$4,004,489	37.3%	44.7%

Service Unit 699 – General Revenues

Revenues come from interest from investments.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$3,308,925	\$2,441,320	\$2,667,858	\$2,667,858	\$1,996,764	81.8%	74.8%

Public Works

<u>Department</u>	<u>Fund</u>
Public Works Administration	560
Streets	141
Traffic Engineering	133
Transit	462
Transit Capital Reserve	364
Refuse	471
Equipment Rental / Capital	551
Environmental	555
Parks and Recreation	131
Parks and Recreation Capital	331
Cemetery Trust	144
Recovery Program Grants	199

PUBLIC WORKS

2014 Budgeted Staffing Levels

S. SCHAFER

Acting Director of Public Works

151.75 Positions

S. MANSKE

Safety & Training
Officer

K. WILKINSON
Parks and Recreation
Manager

J. ROSENLUND
Street and Traffic
Operations Manager

K. MEHIN
Transit
Manager

L. ZAMMARCHI
Solid Waste and
Recycling Manager

R. WONNER
Fleet and Facilities
Manager

**PARKS &
RECREATION**
22.30 Positions

Park Irrigation,
Development
and Maintenance
Research
Grants
Special Projects
Aquatic Programs
Pool Maintenance
Athletics
Youth Programs
Special Events
Senior Center Operation
Senior Programs
Golf Course Operations
Central Business District
Arborist
Major Repairs
Cemetery Maintenance
Burials • Volunteers

**STREETS &
TRAFFIC**
31.00 Positions

Street Maintenance
Street Sweeping
Miscellaneous Street
Construction & Repairs
Sidewalk / Curb Repair
Utility Cut Patching
Snow and Ice Removal

Traffic Engineering
Traffic Signals
Street Lighting
Street Signs
Street Marking
Signal Design
Development Review
Traffic Studies / Analysis
Lighting Design and
Specifications
Traffic Operations

**TRANSIT
SERVICES**
52.95 Positions

Fixed-route Bus System
ADA Eligibility
Dial-a-Ride
Dispatch
Route Supervision
Equipment Servicing
Project Planning
Grants and Projects
Administration
Marketing &
Programming
Administration
Vanpool Program
Commute Trip Reduction
Contract Administration
Customer Relations

**SOLID
WASTE**
19.50 Positions

Refuse and Recycling
Residential Collections
Bin Collections
Yard Waste Collections
Special Hauls
Cart / Bin Delivery and
Removal
Cart / Bin Maintenance
Fall Leaf Program
Special Event Recycling

**EQUIPMENT
RENTAL**
11.00 Positions

Equipment Rental
and Replacement
Environmental Fund
Equipment
Maintenance
Shop Operation /
Maintenance
Equipment Specifications
Auto Parts Inventory

**Facility
Maintenance**
Public Works Facility
Transit Center

**ADMINISTRATIVE
SERVICES**
9.00 Positions

Reception
Registration
Customer Relations
Accounts Payable /
Receivable Personnel /
Payroll Timekeeping
Word Processing
Safety and Training
Committee / Commission
Support

MESSAGE FROM THE DIRECTOR

Director of Public Works

Scott Schafer

As the Acting Public Works Director, it is an honor to represent the City of Yakima Public Works employees. Our employees appreciate the opportunity to serve the public and are committed to providing basic services and quality of life for our citizens and visitors of this great City. The following is a brief overview of our activities that benefit and enhance our community.

Streets and Traffic

The Street Division was tasked with providing City Council an analysis of street preservation alternatives. From that, a \$5.0 million arterial street grind and overlay project was completed in 2013 to kick-start a more robust program to be funded through a voter approved change to the City Charter. 2013 was also the first full season of grind and overlay projects on residential streets by the Streets Division. Approximately five lane-miles received either total pavement replacement or major repair. With budget limitations and increased cost for asphalt products, Streets provided no chip sealing to arterial or residential streets again in 2013. Crack sealing remains the only preventative maintenance program currently available at this time. Micro-paving is being considered as an alternative to chip seal. This treatment provides several advantages over chip seal including a smoother surface, additional structural strength and rut filling capabilities. However, it does cost more than chip sealing. The general Pavement Condition Index of the City's streets has improved from 54 to 59. This is a significant improvement in one year but without a continued commitment, this gain will be quickly lost.

Weed Control along arterials was reinstated to previous levels of effort and was coordinated with other divisions/departments with visible positive results. A pre-emergent agent has been added to the weed spray, proving to be more effective by cutting down on the number of times areas need to be sprayed each year. The 2014 budget will continue to provide the same level of control.

The long-range weather prediction for this winter calls for slightly above normal precipitation and slightly below normal temperatures. Winter driving safety is an important priority for the Street Division, and the department continues to preserve the snow, ice, and traction program through improved materials and operating methods. From a materials and equipment standpoint, we appear to be in good shape heading into this winter season due to last year's relatively light winter. However, the Street Maintenance crew lost one vacant position due to cost containment. Crews will be challenged to sustain a heavy snow and ice response, but will continue to the best of their abilities to provide safe City roads.

Vehicle detection problems at traffic signals and a higher than normal number of streetlight pole knockdowns were the prevailing issues faced by the Traffic Signal shop in 2013. The video detection systems at many intersections are reaching their life expectancy. Traffic Operations is implementing a program to replace several of the cameras each year and is also looking at new technologies that may be more cost effective. Traffic Operations lost two FTE's from the Signs &

Markings shop back in 2012, which continues to impede graffiti removal from traffic signs and reduces our ability to repaint all pavement markings throughout the year.

The Division is progressing in the selection of an Energy Services Consultant to assist the City in replacing all high-pressure sodium streetlights with LED streetlights. Over 400 of the highest wattage streetlights have been replaced with LED streetlights saving approximately 10% of the energy costs associated with street lighting. City standards now require that all new streetlights be LED fixtures.

Traffic safety continues to be a high priority for our Traffic Operations Division. Six radar speed signs continue to be placed in neighborhoods throughout Yakima and have been eagerly received by citizens. Residential neighborhoods continue to call frequently about speeding and other traffic safety matters. Other programs include signal timing and coordination, school safety, sidewalk hazard notifications, intersection clear view complaints, traffic counts, traffic accident records and pavement inspection.

With the exception of signal timing and coordination, Traffic Engineering functions are expected to be transferred to the Engineering Division in 2014.

Refuse

The Solid Waste & Recycling Division (Refuse) provides service to approximately 24,800 customers. In early April 2014, Refuse will be incorporating nearly 600 new customers from the Occidental Annexation.

Refuse works in partnership with ONDS in cleaning illegal dump sites. This effort has resulted in hundreds of tires and tons of illegally dumped debris being removed from public right-of-ways and alleys. Property owners have been contacted regarding litter abatement from the alleys adjacent to their property, with successful cleanup results. Eight neighborhood cleanups were conducted in 2013 with more planned in 2014. Refuse will once again provide 45,000 biodegradable bags for the 2013 Fall Leaf Program. Larger, more durable biodegradable bags will continue to be used for this program with a 20 bag limit per customer.

We are excited to announce that a 6 to 9-month Pilot Curbside Recycling Program is planned and will be conducted in 2014. It will consist of approximately 600 households, utilizing existing staff and equipment. The City will coordinate with Yakima County Solid Waste for funding/Public Education and Outreach. If the Pilot Program proves to be successful after analyzing costs, the City will look to expand to a City-Wide Recycling Program.

Parks

It has been another very busy year for the Parks and Recreation Division. Parks and Recreation Staff continue to work on the trails and pathways master plan. A desire of citizens for more walkways and pathways was identified in the 2012 Citizen Survey and the 2011 Parks and Recreation Community Survey. The Trek Yakima campaign to increase "wayfinding" signs in the community is almost complete. Thirty-four signs have been installed to direct people to various recreation areas and trail heads. The Canal Pathway was extended through McGuinness Park and along Willow Street within the Walter Ortman Parkway. The pathway extension utilized grant money for the design and construction and connects the Canal Pathway to the William O. Douglas

Trail along 5th Avenue. Sixteen William O. Douglas Heritage signs were installed on designated city streets identifying the trail through the city.

A Ground Breaking Ceremony was held at Franklin Park on March 5, 2013 and work began on the Sunrise Rotary Pavilion, the Southwest Rotary shade structures and the Downtown Rotary playground. Volunteers, staff and contractors worked together to accomplish these projects. The Franklin Park parking lot was also refurbished in 2013 utilizing REET funds. A Grand Opening Celebration was held in Franklin Park on June 12th.

The newly constructed multiuse ball fields at Kiwanis Park were utilized extensively during the spring and summer months. The field use exceeded the expectations. A 24 team Women's Community College tournament was held on the new fields along with the Gateway Complex fields. Many other tournaments and leagues utilized the fields as well. A skate board competition was held at the Apple Valley Kiwanis Skate Park which was named in memory of Ron Bonlender this spring.

Additional hours of operation were provided at Lions and Franklin Pools on the weekends and in the morning hours. The free outdoor movies in the park were again a big success as well as the Summer Sunset Concert Series at Franklin Park.

Many trees were removed along Naches Avenue this year due to old age. The trees had neared the end of their lifespan and were beginning to present a potential hazard.

The Parks and Recreation Division continues to provide the highest quality of recreation programs and facilities possible and will continue to look for ways to improve the parks and recreation system within the City of Yakima in 2014.

Transit

Yakima Transit continues to be the critical provider of essential transportation services in the Upper Valley. A new two-year grant that funds service to Central Washington University (CWU) in Ellensburg was renewed. This route originally began back in November of 2011 under a four-way funding collaboration that includes Yakima Transit, Central Washington University, WSDOT and HopeSource. This route has been highly successful with ridership exceeding 300 per day.

Sunday fixed-route bus service started in April 2011 under a federal grant and will be partially funded in 2014. Due to significant staff research and analysis, the federal assistance for Transit continues to grow, helping to supplement the local sales tax to provide adequate funding for this public transportation service that many in the community find essential, especially Dial-A-Ride.

Even with the significant reduction in sales tax resources over the past few years, Yakima Transit did not need to reduce current service levels until 2013. Many of the other Northwest transit agencies were forced to make earlier and more significant reductions. However, to support the capital intensive endeavor inherent to Transit, staff has prepared a 5 Year Financial Plan demonstrating that cost containment is necessary to support capital needs. Beginning in 2014, Yakima Transit will experience further reductions and revisions to services.

It is Yakima Transit's commitment to continue to evaluate and revise routes to create more efficient services serving commercial developments; while improving passenger information and ridership.

Equipment Rental

The 2013 Equipment Rental vehicle replacement budget reflects continued careful analysis of fleet condition and use. This selective replacement of worn-out vehicles complements management and maintenance strategies creating hourly rates at or below the private sector hourly rates for vehicle maintenance, thus containing costs for the supporting operating divisions.

Public Works Administration

The Public Works Department works closely with the City's Economic Development Manager in support of the many scheduled downtown special events. Such support includes, but is not limited to, providing street sweeping, garbage removal, electrical/lighting, tree lights and assisting with the hanging flower baskets that help to beautify our downtown. This support is in addition to work conducted in association with the Block by Block contractor, as they continue to assume the majority of downtown maintenance activities through the business voted DYBID.

We welcome Council members and citizens to contact us with any questions they may have regarding the Public Works Department. The following budget narratives and analyses outline our collective financial plan for the Year 2014.

PUBLIC WORKS
2014 BUDGET NARRATIVE

PUBLIC WORKS ADMINISTRATION

Director of Public Works

Scott Schafer

DEFINITION

Public Works Administration provides support services in the Department of Public Works to the following divisions: Parks and Recreation/Cemetery; Street Maintenance and Traffic Engineering/Operations; Refuse and Recycling; Transit; and Fleet and Facilities. Some support services are also provided to the Water and Irrigation Division located in the Public Works Complex. Both Streets and Parks fall across a number of the functional divisions within the Priorities of Government Model. We have centralized for all divisions in Public works the functions of timekeeping, travel, invoice management, and general records keeping.

The Public Works “Administration Division” is not an official City division, but is the administrative arm of the Director of Public Works. Nevertheless, since Public Works Administration functions in the same manner as any other City division, albeit smaller, it is required to prepare and present a budget to City Council as if it were a stand-alone division operating within the Public Works Department.

The Public Works Department continues to internally restructure the department to meet the support demands and cost containment needs of the resident divisions within available resources.

The service units in this division are:

Service Unit 633 – Facility Maintenance

Service Unit 639 – Administration

Service Unit 640 – Safety and Training Program

AUTHORIZED PERSONNEL

Class Code	Position Title	2012 Actual	2013 Amended Budget	2014 Proposed Budget
1160	Director of Public Works	1.00	1.00	1.00
2262	Safety and Training Officer	1.00	1.00	1.00
7122	Department Assistant II ⁽¹⁾	1.00	0.00	1.00
7123	Department Assistant III	2.00	2.00	2.00
7124	Department Assistant IV	1.00	1.00	1.00
8511	Custodian	1.00	1.00	1.00
11603	Public Works Office Assistant	1.00	1.00	1.00
13601	Building Superintendent	1.00	1.00	1.00
Total Personnel ⁽²⁾		9.00	8.00	9.00

(1) In 2013, the Department Assistant II position was eliminated due to budget constraints, and reinstated in 2014.

(2) Public Works Administration (560) funds .15 FTE in Equipment Rental and has 1.10 FTEs funded by Cemetery (144) and Transit (462).

BUDGET SUMMARY

Dept 560 Public Works Admin	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
633 Facility Maintenance	\$528,879	\$565,398	\$367,246	\$565,098	\$587,751	104.0%	104.0%
639 Administration	551,446	593,569	433,890	590,616	571,136	96.2%	96.7%
640 Safety And Training	37,277	43,678	28,424	41,832	9,979	22.8%	23.9%
Total Expenditures	<u>\$1,117,602</u>	<u>\$1,202,645</u>	<u>\$829,560</u>	<u>\$1,197,546</u>	<u>\$1,168,866</u>	97.2%	97.6%

Revenue Summary By Service Unit

633 Facility Maintenance	\$567,438	\$567,438	\$425,574	\$567,438	\$567,438	100.0%	100.0%
639 Administration	616,893	580,000	435,004	580,000	548,000	94.5%	94.5%
Total Revenues	<u>\$1,184,331</u>	<u>\$1,147,438</u>	<u>\$860,578</u>	<u>\$1,147,438</u>	<u>\$1,115,438</u>	97.2%	97.2%

Fund Balance

Beginning Balance	\$407,489	\$413,391	\$474,218	\$474,218	\$424,110	102.6%	89.4%
Revenues Less Expenditures	66,729	-55,207	31,018	-50,108	-53,428	96.8%	106.6%
Ending Balance	<u>\$474,218</u>	<u>\$358,184</u>	<u>\$505,236</u>	<u>\$424,110</u>	<u>\$370,682</u>	103.5%	87.4%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$458,043	\$497,999	\$370,822	\$510,562	\$444,454	89.2%	38.0%
200 Personnel Benefits	150,419	153,939	107,779	154,254	153,571	99.8%	13.1%
Sub-Total Salaries & Benefits	608,462	651,938	478,601	664,816	598,025	91.7%	51.2%
300 Supplies	42,397	57,655	29,825	50,455	56,455	97.9%	4.8%
400 Other Services/Charges	390,202	426,707	261,681	416,129	417,010	97.7%	35.7%
600 Capital Outlays	10,311	0	0	0	26,000	n/a	2.2%
900 Intfnd Pymt f/Svcs	66,229	66,345	59,452	66,145	71,376	107.6%	6.1%
Total Expenditures	<u>\$1,117,601</u>	<u>\$1,202,645</u>	<u>\$829,559</u>	<u>\$1,197,545</u>	<u>\$1,168,866</u>	97.2%	100.0%

EXPLANATORY NARRATIVE

The service units are supported by charges against the designated assisted divisions. The charges are based on each division's current budget year's projected expenditures and an amount calculated on the percentage of administration support services received and square footage occupied.

Service Unit 633 – Facility Maintenance

The service unit is primarily supported by revenue received from the fees charged to the divisions occupying space at the Public Works Complex. A division's fee is based on its calculated percentage of space assigned at the Public Works Complex.

Account 120 Overtime – Overtime in this service unit is primarily due to snow and ice removal, absenteeism coverage, annual carpet and floor care, and emergency call-outs.

Account 410 Professional Services – Professional services expenditures include fees for special human resources and technical engineering issues.

The following chart shows a comparison of the distribution of charges billed by the Public Works Facility Maintenance Fund to the divisions housed or supported by the Facilities Maintenance arm of the Public Works Department.

PUBLIC WORKS PLANT CHARGE DISTRIBUTION

Division	2013		2014		2014
	Amended Budget	% Of Total Budget	Proposed Budget	% Of Total Budget	Proposed vs. 2013 Amended
Parks	\$55,661	9.8%	\$55,661	9.8%	0%
Street and Traffic Engineering	153,462	27.0%	153,462	27.0%	0%
Irrigation	6,612	1.2%	6,612	1.2%	0%
Transit	88,690	15.6%	88,690	15.6%	0%
Refuse	42,884	7.6%	42,884	7.6%	0%
Water	86,692	15.3%	86,692	15.3%	0%
Equipment Rental	133,437	23.5%	133,437	23.5%	0%
Total	\$567,438	100.0%	\$567,438	100.0%	0%

SU - 633 Facility Maintenance	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012 Actual	2013 Amended Budget	2013 Actual 09/30/13	2013 Estimated Year-End	2014 Projected Budget	% Chng from 2 to 5	% Chng from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$125,851	\$123,068	\$92,578	\$123,068	\$124,995	101.6%	101.6%
120 Overtime	6,511	10,000	2,928	10,000	10,000	100.0%	100.0%
130 Special Pay	1,422	0	1,759	1,600	1,500	n/a	93.8%
Total	133,784	133,068	97,265	134,668	136,495	102.6%	101.4%
200 Personnel Benefits	46,019	49,248	37,543	49,248	48,127	97.7%	97.7%
300 Supplies							
310 Office/Oper Supplies	26,165	31,230	19,395	32,030	32,030	102.6%	100.0%
320 Fuel Consumed	1,310	1,650	912	1,650	1,650	100.0%	100.0%
350 Small Tools & Equip	1,212	5,000	1,284	3,000	3,000	60.0%	100.0%
Total	28,687	37,880	21,591	36,680	36,680	96.8%	100.0%
400 Other Services/Charges							
410 Professional Services	1,278	1,500	433	1,000	1,500	100.0%	150.0%
420 Communications	449	1,000	415	1,000	456	45.6%	45.6%
430 Trans/Training	0	500	0	500	500	100.0%	100.0%
470 Public Utility Services	215,108	241,702	138,462	241,702	238,494	98.7%	98.7%
480 Repairs/Maintenance	103,554	98,000	71,254	98,000	98,000	100.0%	100.0%
490 Miscellaneous	0	1,500	283	1,500	1,500	100.0%	100.0%
Total	320,389	344,202	210,847	343,702	340,450	98.9%	99.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 633 Facility Maintenance	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
650 Construction Projects	0	0	0	0	25,000	n/a	n/a
950 Interfund Opt Rent/Ls	0	1,000	0	800	1,000	100.0%	125.0%
Total Expenditures - SU 633	\$528,879	\$565,398	\$367,246	\$565,098	\$587,752	104.0%	104.0%

Revenues

360 Miscellaneous Revenues	\$567,438	\$567,438	\$425,574	\$567,438	\$567,438	100.0%	100.0%
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Service Unit 639 – Public Works Administration

This service unit’s primary responsibility is to carry out “three R’s and an M” at the Public Works Administration complex: Reception, Registration, Record Keeping and Management.

Account 120 Overtime – Overtime in this service unit is primarily due to extended hour’s coverage.

The revenue budget line items are established at a level sufficient to offset the projected costs for providing service. Revenue sources come from charging other Public Works divisions for administrative support services. An equitable distribution of charges was developed using the prorated method combined with a calculation based on a percentage of the support actually provided to each division.

PUBLIC WORKS ADMINISTRATION BUDGET REVENUE SOURCES

Division	% Change From 2012	2013 Assessment		2014 Proposed Assessment	
		% Of Total Budget		% Of Total Budget	
(131) Parks and Recreation	(6.1%)	\$201,260	34.8%	\$190,156	34.7%
(141) Streets and Traffic Engineering	(5.5%)	84,100	14.4%	79,460	14.5%
(144) Cemetery	(6.0%)	21,460	3.7%	20,276	3.7%
(462) Transit	(6.0%)	63,220	10.9%	59,732	10.9%
(471) Refuse and Recycling	(6.0%)	98,020	16.9%	92,612	16.9%
(551) Equipment Rental and Revolving	(6.8%)	111,940	19.3%	105,764	19.3%
Total Budget:	(6.0%)	\$580,000	100.0%	548,000	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 639 Administration	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$296,047	\$275,881	\$193,617	\$284,893	\$302,094	109.5%	106.0%
120 Overtime	665	2,500	14	2,500	2,500	100.0%	100.0%
130 Special Pay	112	0	1,703	1,790	1,365	n/a	76.3%
140 Retire/Term Cashout	3,942	60,000	59,507	59,508	2,000	3.3%	3.4%
Total	300,766	338,381	254,841	348,691	307,959	91.0%	88.3%
200 Personnel Benefits	96,127	97,561	64,994	97,876	105,445	108.1%	107.7%
300 Supplies							
310 Office/Oper Supplies	8,339	10,000	6,324	8,000	10,000	100.0%	125.0%
320 Fuel Consumed	0	275	0	275	275	100.0%	100.0%
340 Items Pchsd f/Resale	2,315	6,000	278	2,000	6,000	100.0%	300.0%
Total	10,654	16,275	6,602	10,275	16,275	100.0%	158.4%
400 Other Services/Charges							
410 Professional Services	4,921	2,000	10,197	7,000	5,000	250.0%	71.4%
420 Communications	51,486	50,907	26,748	42,829	39,981	78.5%	93.4%
430 Trans/Training	362	1,500	418	1,500	1,500	100.0%	100.0%
440 Advertising	133	500	123	500	500	100.0%	100.0%
470 Public Utility Services	7,095	7,100	7,095	7,100	7,100	100.0%	100.0%
480 Repairs/Maintenance	1,336	4,500	1,402	4,500	4,500	100.0%	100.0%
490 Miscellaneous	2,025	9,500	2,018	5,000	11,500	121.1%	230.0%
Total	67,358	76,007	48,001	68,429	70,081	92.2%	102.4%
640 Machinery & Equipment	10,311	0	0	0	1,000	n/a	n/a
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Ls	25,488	22,822	16,929	22,822	24,876	109.0%	109.0%
960 Interfund Ins Svcs	40,741	42,523	42,523	42,523	45,500	107.0%	107.0%
Total	66,229	65,345	59,452	65,345	70,376	107.7%	107.7%
Total Expenditures - SU 639	\$551,445	\$593,569	\$433,890	\$590,616	\$571,136	96.2%	96.7%
Revenues							
340 Chrgs f/Goods & Svcs	\$616,893	\$580,000	\$435,004	\$580,000	\$548,000	94.5%	94.5%

Service Unit 640 – Public Works Safety Program

The service unit is responsible for introducing and monitoring programs targeted to prevent or reduce injuries and accidents. It is also responsible for accident investigation and providing general and required (by law, in some cases) safety training for Public Works employees.

Account 120 Overtime – Overtime in this service unit is primarily due to covering accident investigation and safety training outside of the normal work schedule.

Account 410 Professional Services – Funds are budgeted in this line item for professional services in accordance with safety training and preparedness requirements.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 640 Safety And Training	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$23,485	\$25,549	\$18,408	\$26,303	\$0	0.0%	0.0%
120 Overtime	0	1,000	0	500	0	0.0%	0.0%
130 Special Pay	9	0	309	400	0	n/a	0.0%
Total	23,494	26,549	18,717	27,203	0	0.0%	0.0%
200 Personnel Benefits	8,273	7,131	5,243	7,131	0	0.0%	0.0%
300 Supplies							
310 Office/Oper Supplies	837	1,000	302	1,000	1,000	100.0%	100.0%
350 Small Tools & Equip	2,218	2,500	1,330	2,500	2,500	100.0%	100.0%
Total	3,055	3,500	1,632	3,500	3,500	100.0%	100.0%
400 Other Services/Charges							
410 Professional Services	150	1,000	290	1,000	1,000	100.0%	100.0%
420 Communications	710	1,298	525	798	779	60.0%	97.6%
430 Trans/Training	730	600	248	600	600	100.0%	100.0%
490 Miscellaneous	864	3,600	1,770	1,600	4,100	113.9%	256.3%
Total	2,454	6,498	2,833	3,998	6,479	99.7%	162.1%
Total Expenditures - SU 640	\$37,276	\$43,678	\$28,425	\$41,832	\$9,979	22.8%	23.9%

Service Unit 699 – General Revenue

This revenue budget line item is established at a level sufficient to offset the projected costs for providing service. Revenue sources come from charging other Public Works divisions for administrative support services. An equitable distribution of charges was developed using the prorated method combined with a calculation based on a percentage of the support actually provided to each division.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$407,489	\$413,391	\$474,218	\$474,218	\$424,110	102.6%	89.4%

PUBLIC WORKS
2014 BUDGET NARRATIVE

STREETS
GENERAL GOVERNMENT

Director of Public Works
Streets and Traffic Operations Manager

Scott Schafer
Joe Rosenlund

DEFINITION

The Street Operations Division is responsible for street surface preservation, maintenance, repairs, sweeping, sidewalk repairs, arterial weed control, snow and ice control, and other seasonal service programs dedicated to the health, safety and welfare of our citizens. Street operations staff maintains over 368 miles of public streets and 44 miles of alleys under the authority of the City. The Street and Traffic Operations Division takes a great deal of pride in preserving and maintaining Yakima's \$380 million investment for this community's transportation system. The Division strives to be good stewards of the funds allocated every year to provide safe streets for motorists, pedestrians and bicyclists.

Maintenance of the street and related infrastructure is the primary function of the Street Operations Division. Activities include regular or planned maintenance work, emergency maintenance events and special maintenance projects in response to citizen requests, Council directives or other factors. Anticipating and planning for the necessary materials by each work group is critical to timely, efficient and cost-effective maintenance work. Response to snow and ice removal is an obvious example of the need for timely preparation of materials and equipment.

The City of Yakima uses three different materials for the winter maintenance program, a liquid deicer, bulk rock salt and traction material. The amount of these materials can vary widely depending on winter weather conditions. The city, at times, also utilizes private contract services for plowing residential streets and assisting in snow removal when needed. Snow removal programs are initiated by the Streets division when specific snow depths are reached and weather forecasts indicate that temperatures will be remaining below freezing. Crews apply liquid de-icing chemicals in a proactive mode to minimize predicted ice conditions and use granular de-icing compound on snow-covered roads to reduce snow compaction and ice creation.

Street work is now primarily reactive repairs instead proactive preventive maintenance. Material costs have risen slightly over the past year but have been more stable than previous years. However, budgetary restrictions for both material and personnel continue to limit our ability to provide the level of maintenance required to maintain roads in an overall good condition.

The service units in this division are:

Service Unit 224 – Street Cleaning
Service Unit 521 – Street Maintenance
Service Unit 522 – Pedestrian / Bikeway Maintenance
Service Unit 524 – Snow and Ice Control
Service Unit 529 – Administration
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

PERFORMANCE STATISTICS

	2012 Actual	2013 Amended Budget	2014 Proposed Budget
Street Cleaning			
Maintenance Miles of Paved Streets	368	368	368
Sweeper Material (Tons)	8,500	8,500	8,500
Street Maintenance			
Miles Crack Filled	21	26	18
Centerline Miles Paved	1.0	2.4	3.2
Miles of Dirt Streets and Alleys Graded / Graveled	10	10	10

AUTHORIZED PERSONNEL

Class Code	Position Title	2012 Actual	2013 Amended Budget	2014 Proposed Budget
1261	Street and Traffic Operations Manager	1.00	1.00	1.00
8711	Street Maintenance Specialist ⁽¹⁾	17.00	16.00	16.00
8713	Street Maintenance Crew Leader	5.00	5.00	5.00
13302	Street Maintenance Supervisor	1.00	1.00	1.00
Total Personnel ⁽²⁾		24.00	23.00	23.00

(1) Cut a Street Maintenance Specialist vacant position due to budget constraints in 2013.

(2) The Streets & Traffic Operations Manager position is shared (.50) with Traffic Operations (133).

BUDGET SUMMARY

Dept 141 Streets	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
224 Street Cleaning	\$324,222	\$343,313	\$255,160	\$342,943	\$315,936	92.0%	92.1%
521 Street Maintenance	1,972,585	2,245,896	1,607,371	2,146,161	2,073,302	92.3%	96.6%
522 Pedestrian & Bike Maint	1,473	0	0	0	10,000	n/a	n/a
524 Snow And Ice Control	688,532	394,936	237,135	399,836	392,725	99.4%	98.2%
529 Administration	236,060	241,283	212,486	241,283	249,770	103.5%	103.5%
645 Interfund Distribution	46,667	346,667	0	226,767	0	0.0%	0.0%
Total Expenditures - SU 141	3,269,539	3,572,095	2,312,152	3,356,990	3,041,733	85.2%	90.6%
133 - Street & Traffic Total	1,968,046	1,918,728	1,441,807	1,978,448	1,744,677	90.9%	88.2%
Total Expenditures	\$5,237,585	\$5,490,823	\$3,753,959	\$5,335,438	\$4,786,410	87.2%	89.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenue Summary By SU							
224 Street Cleaning	\$200,000	\$200,000	\$100,000	\$200,000	\$200,000	100.0%	100.0%
521 Street Maintenance	1,277,803	1,301,760	958,260	1,302,460	1,305,860	100.3%	100.3%
522 Pedestrian & Bike Maint	550	0	230	200	0	n/a	0.0%
645 Interfund Distribution	38,308	0	0	0	0	n/a	n/a
699 General Revenues	3,728,963	3,862,000	2,219,403	3,678,400	3,078,000	79.7%	83.7%
Total Revenues	5,245,624	5,363,760	3,277,893	5,181,060	4,583,860	85.5%	88.5%
133 - Street & Traffic Total	46,053	0	31,496	49,063	12,500	n/a	25.5%
Total Expenditures	\$5,291,677	\$5,363,760	\$3,309,389	\$5,230,123	\$4,596,360	85.7%	87.9%

Fund Balance

Beginning Balance	\$1,211,290	\$1,097,836	\$1,265,164	\$1,265,164	\$1,159,848	105.6%	91.7%
Revenues Less Expenditures	1,976,085	1,791,665	965,742	1,824,070	1,542,127	86.1%	84.5%
Ending Balance	3,187,375	2,889,501	2,230,906	3,089,234	2,701,975	93.5%	87.5%
133 - Street & Traffic Total	-1,921,992	-1,871,228	-1,410,311	-1,929,386	-1,732,177	92.6%	89.8%
Total Expenditures	\$1,265,383	\$1,018,273	\$820,595	\$1,159,848	\$969,798	95.2%	83.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	of Total
Expenditure Summary By Type							
100 Salaries & Wages	\$1,287,270	\$1,273,361	\$904,115	\$1,219,972	\$1,248,132	98.0%	41.0%
200 Personnel Benefits	483,244	506,964	363,561	495,763	484,975	95.7%	15.9%
Sub-Total Salaries & Benefits	1,770,514	1,780,325	1,267,676	1,715,735	1,733,107	97.3%	57.0%
300 Supplies	537,249	576,832	375,903	550,152	499,300	86.6%	16.4%
400 Other Services/Charges	157,014	64,300	32,032	60,365	78,352	121.9%	2.6%
500 Intergovernmental Svcs	46,720	346,767	45	226,867	100	0.0%	0.0%
600 Capital Outlays	1,110	0	0	0	0	n/a	0.0%
900 Intfnd Pymt f/Svcs	756,932	803,871	636,495	803,871	730,874	90.9%	24.0%
Total Expenditures	\$3,269,539	\$3,572,095	\$2,312,151	\$3,356,990	\$3,041,733	85.2%	100.0%

EXPLANATORY NARRATIVE

Service Unit 224 – Street Cleaning

Streets are swept about once per month on a rotating basis in most locations spring through fall. Additional sweeping is done after snowstorms to pick up traction material spread for the storm. Streets are also swept in advance of special events such as parades or street fairs. Street cleaning services have increased over previous years in part because of the reduction in pavement maintenance has allowed more time for this activity. There are not enough personnel or equipment to provide scheduled sweeping of streets.

Account 120 Overtime – Overtime in this service unit is primarily due to personnel allocations towards snow and ice removal and for street sweeping after parades.

Account 130 Special Pay – The areas that require special pay frequently are standby pay for winter storms and weekend emergency callouts.

Revenues consist of an interfund distribution transfer from Storm Water for the removal of pollutants before they enter the storm water system.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 224 Street Cleaning	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$111,344	\$114,458	\$84,823	\$114,458	\$115,794	101.2%	101.2%
120 Overtime	2,829	2,000	1,417	2,000	2,000	100.0%	100.0%
130 Special Pay	3,745	2,800	4,812	5,000	3,800	135.7%	76.0%
140 Retire/Term Cashout	0	0	1,431	1,430	1,450	n/a	101.4%
Total	117,918	119,258	92,483	122,888	123,044	103.2%	100.1%
200 Personnel Benefits	48,906	55,634	41,160	55,634	52,021	93.5%	93.5%
310 Office/Oper Supplies	447	1,500	528	1,500	1,500	100.0%	100.0%
470 Public Utility Services	30,029	40,000	25,799	36,000	40,000	100.0%	111.1%
950 Interfund Opt Rent/Ls	126,921	126,921	95,190	126,921	99,370	78.3%	78.3%
Total Expenditures - SU 224	\$324,221	\$343,313	\$255,160	\$342,943	\$315,935	92.0%	92.1%
Revenues							
340 Chrsgs f/Goods & Svcs	\$200,000	\$200,000	\$100,000	\$200,000	\$200,000	100.0%	100.0%

Service Unit 521 – Street Maintenance

This is the primary service unit for the Street Operation Division performing general street maintenance, work on street shoulders and drains, vegetation control, litter control, and work for other divisions. This budget includes the only line item for fuel used in all street operations.

Before 2012 the street division was focused on providing a 12-year cycle of programmed preventative maintenance operations to the surface of all 92 miles of classified roadway and the 276 miles of residential streets. The program’s objective was to ensure that asphalt streets are kept in good condition and prevent sections from failing. Tasks include cleaning and filling existing cracks in the asphalt surface, removing failed sections, and chip sealing. Included in the program is sweeping and traffic markings when required. The program had been averaging over 20 miles of residential streets and 30 lane miles of arterial streets annually. No arterial streets were chip sealed in 2013 and residential chip sealing projects were omitted for the fourth straight year. The residential street maintenance program now consists of minor patching and crack sealing only.

In 2012, an emphasis was placed on repair of failing arterial roadway sections due to the continued deterioration of many of the arterial roads. Funding has been provided for grind & overlay projects on arterial roadways administered by the Engineering Division. The Streets Division has shifted its focus towards residential streets and minor collector roads. This will remain the priority through 2014. Targeted streets this past year include 8th Avenue, Mead Avenue, Englewood Crest Drive, and other residential locations. Streets will continue with this practice in 2014. The division replaced the Gilcrest paver box with a self-propelled paver, upgraded a 3 ton roller to a 5 ton roller, and replaced a 5 yard dump truck with a 10 yard dump truck in order to improve the quality and productivity of our pavement repair operations.

A more aggressive weed control campaign on arterial roadways had resulted in a noticeable improvement in street appearance and reduced weed intrusion into roadways and sidewalks. Addition of a pre-emergent to the spray application has resulted in fewer applications required.

Account 120 Overtime – Overtime costs vary year-to-year and are heavily determined by call-outs from the Police and Fire Departments along with personnel allocations towards snow and ice removal.

Account 130 Special Pay – The areas that require special pay frequently are standby pay for winter storms and weekend emergency callouts.

Account 350 Small Tools and Equipment – This account is used for equipment replacement and pays for items such as permits, hand tools, survey hubs and traffic control signs, protective clothing and first aid supplies.

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

State Gas Tax is based on a state per capita formula. Another revenue source is insurance reimbursements for damages to infrastructure.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 521 Street Maintenance	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$809,289	\$822,113	\$565,504	\$748,091	\$813,824	99.0%	108.8%
120 Overtime	37,145	21,000	12,484	19,257	21,000	100.0%	109.1%
130 Special Pay	36,518	24,000	31,822	42,960	43,900	182.9%	102.2%
140 Retire/Term Cashout	1,106	45,400	41,376	40,286	1,240	2.7%	3.1%
Total	884,058	912,513	651,186	850,594	879,964	96.4%	103.5%
200 Personnel Benefits							
200 Personnel Benefits	329,242	366,745	255,160	352,565	349,561	95.3%	99.1%
340 Items Pchsd f/Resale	4,951	2,500	6,307	5,479	5,000	200.0%	91.3%
Total	334,193	369,245	261,467	358,044	354,561	96.0%	99.0%
300 Supplies							
310 Office/Oper Supplies	139,740	303,082	225,601	298,402	247,550	81.7%	83.0%
320 Fuel Consumed	141,833	142,000	87,924	120,000	120,000	84.5%	100.0%
350 Small Tools & Equip	8,402	5,000	1,554	5,000	5,000	100.0%	100.0%
Total	289,975	450,082	315,079	423,402	372,550	82.8%	88.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 521 Street Maintenance	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
400 Other Services/Charges							
410 Professional Services	1,016	3,000	727	3,000	3,000	100.0%	100.0%
420 Communications	3,318	3,450	2,509	3,450	2,502	72.5%	72.5%
430 Trans/Training	648	950	637	950	950	100.0%	100.0%
450 Oper Rentals & Leases	0	5,000	106	5,000	5,000	100.0%	100.0%
470 Public Utility Services	0	0	65	65	0	#DIV/0!	0.0%
480 Repairs/Maintenance	0	2,500	0	2,500	2,500	100.0%	100.0%
490 Miscellaneous	3,708	2,200	2,015	2,200	7,200	327.3%	327.3%
Total	8,690	17,100	6,059	17,165	21,152		
530 State/Cnty Tax & Assess	53	100	45	100	100	100.0%	100.0%
950 Interfund Opt Rent/Ls	455,616	496,856	373,536	496,856	444,975	89.6%	89.6%
Total Expenditures - SU 521	\$1,972,585	\$2,245,896	\$1,607,372	\$2,146,161	\$2,073,302	92.3%	96.6%
Revenues							
330 Intergov't Revenue	\$1,275,733	\$1,293,000	\$953,823	\$1,293,700	\$1,297,100	100.3%	100.3%
340 Chrsg f/Goods & Svcs	2,070	8,760	4,437	8,760	8,760	100.0%	100.0%
Total Revenues - SU 521	\$1,277,803	\$1,301,760	\$958,260	\$1,302,460	\$1,305,860	100.3%	100.3%

Service Unit 522 – Pedestrian/Bikeway Maintenance

The Pedestrian and Bikeway Maintenance program was virtually non-existent again in 2013. This service unit covered pedestrian and bikeway maintenance, as well as sidewalk maintenance adjacent to City-owned facilities. The property owner adjacent to the sidewalk is responsible for repairs and replacement to damaged/failing sidewalks. The City's 50/50 sidewalk program provided a limited fund for the sharing of costs of repairs/replacements made to existing sidewalks with the property owners and has not been funded since 2009. This year the program is to be partially restored so that some additional repairs may be done.

Note: Permanent staffing for this program has been eliminated.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 522 Ped & Bikeway Maint	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenditures							
310 Office & Operating Sup	\$1,473	\$0	\$0	\$0	\$0	n/a	n/a
410 Professional Services	0	0	0	0	10,000	n/a	n/a
Total Expenditures - SU 529	\$1,473	\$0	\$0	\$0	\$10,000	n/a	n/a
Revenues							
340 Chrsg f/Goods & Svcs	\$550	\$0	\$230	\$200	\$0	n/a	0.0%

Service Unit 524 – Snow and Ice Control

The goal of the street maintenance crew in snow and ice control is to provide citizens a reasonably safe and passable road surface, in a timely manner. Citizens gauge much of the effectiveness of the street maintenance program in the handling of snow and ice during and after storm conditions. Snow and ice control services will vary in magnitude from year to year as weather conditions change. Response to

snow or ice events is often necessary in the early hours of morning and for long durations that requires overtime for city personnel. The ability to remove snow in a timely matter is limited by the number of skilled maintenance workers available. The Streets division lost two positions in the 2011 budget and another position was been cut in 2013. Moderate to large snowstorms or even a series of small snowstorms now require dividing the staff into two crews resulting in less equipment on the road and longer times to clear snow from city streets. Personnel cuts reduce our ability to fully respond or provide continuous coverage for larger storm events. Further cuts in personnel will not allow splitting of the crew and may result in pulling the full crew from the streets during snow events for periods of up to eight hours in order to give them adequate rest.

Account 120 Overtime – Overtime in this service unit is primarily due to the hours of work required for snow and ice removal.

Account 130 Special Pay – The areas that require special pay frequently are standby pay for winter storms and weekend emergency callouts.

Account 310 Office and Operating Supplies – The funds cover expenses for traction sand, bulk rock salt and liquid anti-icing materials. Material costs especially salt and de-icing materials vary widely based on winter demands. This line item varies greatly each year, as it is based on weather conditions and varying material costs.

Account 410 Professional Services – These funds pay for private contractors that are hired to augment city crews during large storm events. This line item varies greatly each year, as it is based on weather conditions

Revenues consist of reimbursement from state or federal agencies if a state of emergency is declared for winter storms.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 524 Snow And Ice Control	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$190,486	\$154,374	\$112,372	\$154,374	\$153,151	99.2%	99.2%
120 Overtime	39,599	35,000	5,313	35,000	35,000	100.0%	100.0%
130 Special Pay	8,116	5,500	6,750	10,000	8,200	149.1%	82.0%
140 Retire/Term Cashout	377	0	518	400	400	n/a	100.0%
Total	238,578	194,874	124,953	199,774	196,751	101.0%	98.5%
200 Personnel Benefits	86,945	69,812	51,884	69,812	65,723	94.1%	94.1%
310 Office/Oper Supplies	245,353	125,250	60,297	125,250	125,250	100.0%	100.0%
410 Professional Services	116,546	5,000	0	5,000	5,000	100.0%	100.0%
630 Impr Other Than Bldg	1,110	0	0	0	0	n/a	n/a
Total Expenditures - SU 524	\$688,532	\$394,936	\$237,134	\$399,836	\$392,724	99.4%	98.2%

Service Unit 529 – Administration

This service unit is for management services for Street Operations, as well as interfund charges for insurance and Public Works Administration. One-half of the Street and Traffic Operations Manager expenses are shared with Traffic Engineering / Traffic Operations.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as minor specialized training and minor design work.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 529 Administration	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
110 Salaries and Wages	\$46,716	\$46,716	\$35,492	\$46,716	\$48,372	103.5%	103.5%
200 Personnel Benefits	13,200	12,273	9,050	12,273	12,669	103.2%	103.2%
400 Other Services/Charges							
410 Professional Services	1,279	0	0	0	0	n/a	n/a
420 Communications	13	100	12	100	100	100.0%	100.0%
430 Trans/Training	0	400	0	400	400	100.0%	100.0%
490 Miscellaneous	457	1,700	163	1,700	1,700	100.0%	100.0%
Total	1,749	2,200	175	2,200	2,200	100.0%	100.0%
900 Interfund Pmt f/Services							
960 Interfund Ins Svcs	122,237	130,794	130,794	130,794	139,949	107.0%	107.0%
990 Interfund Admin Chgs	52,158	49,300	36,976	49,300	46,580	94.5%	94.5%
Total	174,395	180,094	167,770	180,094	186,529	103.6%	103.6%
Total Expenditures - SU 529	\$236,060	\$241,283	\$212,487	\$241,283	\$249,770	103.5%	103.5%

Service Unit 645 – Interfund Distribution

This service unit represents the expense for the I-82 Gateway Project debt service. This debt service was retired in 2013.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 645 Interfund Distribution	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
550 Interfund Subsidies	\$46,667	\$346,667	\$0	\$226,767	\$0	0.0%	0.0%
Revenues							
390 Other Financing Sources	\$38,308	\$0	\$0	\$0	\$0	n/a	n/a

Service Unit 699 – General Revenues

This revenue is primarily from property taxes and interest income.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$1,211,290	\$1,097,836	\$1,265,164	\$1,265,164	\$1,159,848	105.6%	91.7%
310 Taxes	3,716,463	3,856,000	2,215,998	3,671,400	3,072,000	79.7%	83.7%
360 Miscellaneous Revenues	10,022	4,000	1,923	5,000	4,000	100.0%	80.0%
390 Other Financing Sources	2,478	2,000	1,482	2,000	2,000	100.0%	100.0%
Total Revenues - SU 699	\$4,940,253	\$4,959,836	\$3,484,567	\$4,943,564	\$4,237,848	85.4%	85.7%

TRAFFIC ENGINEERING
GENERAL GOVERNMENT

Director of Public Works
Streets and Traffic Operations Manager

Scott Schafer
Joe Rosenlund

Definition

Traffic Engineering and Traffic Operations are responsible for the design, installation, operation and maintenance of street lighting, traffic signals, signs, and pavement marking programs for the City. Other services include data collection, pavement condition rating, collision analysis, transportation planning, development review, grant applications, traffic studies, and coordination with other city divisions, committees, associations, businesses, school districts and citizens.

Traffic Operations consists of the Signal Shop and the Signs and Lines Shop. The Signal Shop's primary function is maintaining existing traffic control and lighting infrastructure. Well functioning traffic signals and street lighting are critical to maintaining safe and efficient flow of traffic. Annual maintenance is required to sustain the reliability of the traffic signal system and meet that goal. All traffic signal controllers, conflict monitors, and emergency vehicle preemption equipment must be tested annually, which involves the testing or inspection of all electronic components of the traffic signal system. In addition to the planned, annual maintenance, city crews must respond to emergency maintenance events, such as equipment malfunctions, vehicle or weather damage, or vandalism.

The Signs and Lines Shop maintains the City of Yakima's traffic signs, lane lines, stencils, stop bars and crosswalks. Over nine thousand gallons of paint are needed annually to provide on pavement guidance and direction to motorists, pedestrians and bicyclists. Areas receiving the most attention are school zones and arterial roadways. On new construction projects and on high-volume streets, durable pavement markings are applied where feasible. The durable pavement markings have the advantage of wearing well through several winters. Most of the painted pavement markings will be lost in a year due to traffic and winter wear that erodes the paint from the street surface. The division also provides temporary pavement markings during construction projects to provide lane delineation during those periods when lane lines cannot be placed.

The Signs and Lines Shop also maintains about 25,000 traffic signs that are subject to environmental damage, vandalism and collision knockdowns. This shop fabricates many of the traffic control, directional, and specialty signs but pre-made signs are purchased for large quantity orders or when bid prices are less expensive than in-house fabrication. New signs are placed in response to citizen calls, operational and safety improvements, work with Transit and the School Districts, as well as requests from the Yakima Police Department. This work unit is also responsible for special traffic control services for fires, parades, special events and other incidents requiring barricades.

Traffic Engineering is responsible for developing and maintaining traffic signal operational plans, design and review of traffic signals, striping, sign layouts, as well as traffic studies, collision analysis, collection of transportation system data, traffic impact reviews for proposed developments, transportation planning and grant applications. It also is responsible for responding

to citizen inquiries, traffic calming requests, and school zone beacon operation. Traffic engineering personnel maintain the city's pavement management program, including pavement inspection, analysis and reporting. Sometime in 2014, it is expected that the traffic engineering functions, with exception of signal timing and coordination, will move from Public Works to Utilities & Engineering. Traffic Engineering functions, personnel, and equipment are to be transferred to the Engineering Division within the Utilities and Engineering Department per the 2014 Strategic Initiatives.

The service units in this division are:

- Service Unit 116 – Public Area Lighting**
- Service Unit 525 – Traffic Control**
- Service Unit 526 – Traffic Engineering**
- Service Unit 639 – Administration**
- Service Unit 644 – Outside Agency Billings**
- Service Unit 646 – Interfund Payments**
- Service Unit 699 – General Revenues**

PERFORMANCE STATISTICS

	2012 Actual	2013 Amended Budget	2014 Proposed Budget
Public Area Lighting			
City High Pressure Sodium Street Lights in Service ⁽¹⁾	4,125	4,125	0
LED Streetlights in Service ⁽²⁾	385	450	4,200
Traffic Control			
Traffic Signs Under Maintenance			
Warning	1,870	1,890	1,875
Regulatory	10,250	10,370	10,450
Other	<u>13,830</u>	<u>13,850</u>	<u>13,900</u>
Total Traffic Signs Under Maintenance	25,950	26,110	26,225
Traffic Pavement Markings to be Maintained (in gallons)	4,550	4,225	45,00
Traffic Signals	102	103	103
Solar-Powered School Flashers Units	48	54	54
School Pedestrian Signals	6	6	6
School Flashers	6	6	6
Traffic Engineering			
Update Traffic Counts on Arterial Streets (in segments)	10	10	10
Number of Street Segment Traffic Counts	30	30	30
Corrective or Citizen Request Work Orders Generated	168	200	200

(1) Inventory has not been updated for annexations, new developments or construction projects.

(2) Strategic Initiative project to replace all High Pressure Sodium streetlights

AUTHORIZED PERSONNEL

Class Code	Position Title	2012	2013	2014
		Actual	Amended Budget	Proposed Budget
4221	Traffic Systems Technician (in Training) ⁽¹⁾	1.00	1.00	1.00
4222	Traffic Systems Technician ⁽¹⁾	2.00	2.00	2.00
4223	Senior Traffic Systems Technician ⁽¹⁾	1.00	1.00	1.00
4622	Traffic Technician II ⁽²⁾	2.00	2.00	0.00
4635	Traffic Signal System Analyst	1.00	1.00	1.00
8663	Traffic Sign Specialist ⁽³⁾	4.00	2.00	2.00
8664	Senior Traffic Sign Specialist	1.00	1.00	1.00
11301	Traffic Operations Supervisor	1.00	1.00	1.00
Total Personnel ⁽⁴⁾		13.00	11.00	9.00

(1) A 2014 reorganization of the signal shop has changed the titles of these positions.

(2) Traffic Technician II positions are to be transferred to the Engineering Division per the 2014 Strategic Initiatives

(3) Two Traffic Sign Specialist positions were eliminated in 2013.

(4) The Streets & Traffic Operations Manager position is shared (.50) with Traffic Operations (141).

BUDGET SUMMARY

Dept 133 Traffic Engineering	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
116 Public Area Lighting	\$487,211	\$431,481	\$316,765	\$428,177	\$426,350	98.8%	99.6%
525 Traffic Control	982,975	973,852	749,400	1,029,380	1,014,872	104.2%	98.6%
526 Traffic Engineering	238,527	253,580	182,324	260,282	107,795	42.5%	41.4%
639 Administration	198,270	196,783	149,716	196,783	195,460	99.3%	99.3%
646 Interfund Payments	61,063	63,032	43,602	63,826	200	0.3%	0.3%
Total Expenditures	1,968,046	1,918,728	1,441,807	1,978,448	1,744,677	90.9%	88.2%
141 - Streets Total	3,269,539	3,572,095	2,312,152	3,356,990	3,041,733	85.2%	90.6%
Total Expenditures	<u>\$5,237,585</u>	<u>\$5,490,823</u>	<u>\$3,753,959</u>	<u>\$5,335,438</u>	<u>\$4,786,410</u>	87.2%	89.7%
Revenue Summary By Service Unit							
525 Traffic Control	\$0	\$0	\$0	\$15,000	\$0	n/a	0.0%
644 Outside Agency Billings	16,371	17,500	6,559	7,809	2,500	14.3%	32.0%
646 Interfund Payments	279	5,000	6,464	7,500	5,000	100.0%	66.7%
699 General Revenues	29,403	25,000	18,473	18,754	5,000	20.0%	26.7%
Total Revenues	46,053	47,500	31,496	49,063	12,500	26.3%	25.5%
141 - Streets Total	5,245,624	5,363,760	3,277,893	5,181,060	4,583,860	85.5%	88.5%
Total Expenditures	<u>\$5,291,677</u>	<u>\$5,411,260</u>	<u>\$3,309,389</u>	<u>\$5,230,123</u>	<u>\$4,596,360</u>	84.9%	87.9%
Fund Balance							
Beginning Balance	\$0	\$0	\$0	\$0	\$0	n/a	n/a
Revenues Less Expenditures	-1,921,992	-1,871,228	-1,410,311	-1,929,386	-1,732,177	92.6%	89.8%
Ending Balance	-1,921,992	-1,871,228	-1,410,311	-1,929,386	-1,732,177	92.6%	89.8%
141 - Streets Total	3,187,375	2,889,501	2,230,906	3,089,234	2,701,975	93.5%	87.5%
Total Expenditures	<u>\$1,265,383</u>	<u>\$1,018,273</u>	<u>\$820,595</u>	<u>\$1,159,848</u>	<u>\$969,798</u>	95.2%	83.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$691,584	\$676,684	\$509,392	\$689,250	\$559,540	82.7%	32.1%
200 Personnel Benefits	250,217	274,673	195,510	280,271	212,668	77.4%	12.2%
Sub-Total Salaries & Benefits	941,801	951,357	704,902	969,521	772,208	81.2%	44.3%
300 Supplies	310,767	251,243	208,759	275,900	248,900	99.1%	14.3%
400 Other Services/Charges	487,899	494,675	343,698	494,675	499,545	101.0%	28.6%
600 Capital Outlays	-1,202	0	16,230	15,000	0	n/a	0.0%
900 Intfnd Pymt f/Svcs	228,781	221,453	168,218	223,353	224,024	101.2%	12.8%
Total Expenditures	<u>\$1,968,046</u>	<u>\$1,918,728</u>	<u>\$1,441,807</u>	<u>\$1,978,449</u>	<u>\$1,744,677</u>	90.9%	100.0%

EXPLANATORY NARRATIVE

Service Unit 116 – Public Area Lighting

This service unit includes the power service, design, installation, repair and maintenance of the City's streetlights. Supplies purchased in this service unit include items such as bulbs, starters, poles, capacitors, fuses, photo-cells, arms, fixtures, brackets, and wire. Scheduled replacement of lamps and cleaning of high-pressure sodium fixtures was eliminated with 2012 budget. The preventative maintenance program for the City's street light system had been successful in minimizing call outs for street light repairs. A higher rate of call-outs for equipment malfunctions is expected the longer preventive maintenance is deferred.

In order to reduce these costs, over 400 high wattage incandescent streetlights have been replaced with LED fixtures funded through the Energy Efficiency Conservation Block Grant and Pacific Power energy rebates. The use of LED fixtures result in savings of up to 62% in energy costs when installed. In other locations, the city has installed induction lighting that provides similar cost benefits. In addition to reduced power use, LED and induction lighting reduce maintenance costs due to their longer service expectancy. These fixtures are now required on all new development and roadway projects.

The conversion of streetlights to high-efficiency LED lights will continue with the selection of an Energy Services Consultant (ESCO) through the Washington State Department of Enterprise Services. The consultant will inventory and evaluate our streetlight system, develop a financing plan for the project, assist in obtaining available grants, incentives, and low-interest loans, oversee contractors and suppliers during installation of the streetlights, and manage warranty work related to the project.

Account 120 Overtime – Overtime in this service unit is primarily due to call outs for light poles damaged by accidents or weather.

Account 130 Special Pay – The area that requires special pay frequently is standby pay for weekend emergency coverage.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 116 Public Area Lighting	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$50,307	\$51,710	\$36,562	\$49,656	\$49,908	96.5%	100.5%
120 Overtime	1,020	1,000	727	1,000	1,000	100.0%	100.0%
130 Special Pay	1,866	1,800	2,191	2,280	1,800	100.0%	78.9%
140 Retire/Term Cashout	0	0	442	442	450	n/a	101.8%
Total	53,193	54,510	39,922	53,378	53,158	97.5%	99.6%
200 Personnel Benefits	20,882	23,183	16,900	23,183	21,186	91.4%	91.4%
300 Supplies							
310 Office/Oper Supplies	74,381	18,000	9,770	18,000	18,000	100.0%	100.0%
320 Fuel Consumed	10,487	12,671	8,595	10,500	10,500	82.9%	100.0%
Total	84,868	30,671	18,365	28,500	28,500	92.9%	100.0%
400 Other Services/Charges							
470 Public Utility Services	315,591	314,650	238,859	314,650	314,650	100.0%	100.0%
480 Repairs/Maintenance	9,630	6,000	870	6,000	6,000	100.0%	100.0%
Total	325,221	320,650	239,729	320,650	320,650	100.0%	100.0%
950 Interfund Opt Rent/Ls	3,048	2,467	1,849	2,467	2,856	115.8%	115.8%
Total Expenditures - SU 116	\$487,212	\$431,481	\$316,765	\$428,178	\$426,350	98.8%	99.6%

Service Unit 525 – Traffic Control

Maintenance and operation of the City's traffic signal system and signs and marking inventory will be at a reduced level in 2014. The Signal shop's tasks include maintenance of lighting, wiring, controllers, electronic subsystems, structural items, and maintenance of the miles of underground conduits. Supplies purchased for this service unit include items such as signal controllers, conflict monitors, load switches, fans, filters, lamps, signal heads, detection equipment, wire, back-plates, brackets, conduits and other items. The Signal crew is responsible for emergency response to signal malfunctions or damage due to accidents.

The rising cost of materials, fuel and power service is well known and continues to be a significant factor for the Division. The Division has pursued methods of reducing costs, when possible. All new traffic signals and replacement signal heads are LED rather than incandescent heads and saves in lower energy and maintenance costs. Solar powered beacons are also used whenever possible to reduce installation cost and ongoing power bills.

Signs and Marking tasks includes painting lane lines, arrows, stencils and crosswalks on City streets, and fabrication and installation of all traffic control signing in the City. Supplies purchased for this service unit include items such as liquid paint, glass beads, and thermoplastic street marking material, sign plates, sign film, posts, brackets, clamps, cones, barricades, and other specialized traffic control devices. The Signs and Lines crew provide traffic control in the event of emergencies, for parades, and other special events as needed.

Not all of the pavement markings and crosswalks received annual maintenance in 2013 due to budget reductions for materials. Two Traffic Sign Specialist positions were eliminated in 2013, further crippling maintenance efforts. School zones and arterials will continue to be the top priority for maintenance but most markings in residential areas will be allowed to fade away. Requests for

new markings will be reviewed not just for need but maintainability as well. Long lead times will be typical for striping requests.

Damaged sign plates are recycled for reuse whenever possible to minimize material expenditures. The city has been using Telspar signposts that are more durable, more adaptable, and easier to install and replace than steel pipe or 4x4 wood posts. Although Telspar posts are slightly more expensive than wood posts or steel pipe, the benefits in durability and efficiency more than make up for the marginal cost difference.

The City of Yakima does not have a planned program for the maintenance of street signs. The routine maintenance program for all signs was eliminated several years ago as a cost containment measure. The City's sign maintenance program has focused on keeping arterial street signage and critical safety signage to current industry standards and addressing graffiti and vandalism on as needed basis. This program will be even less aggressive in 2014 due to personnel reductions. Federal regulations that require the city to maintain all regulatory and warning signs at specified reflectivity levels have been deferred until 2015. It is likely that we will not be able to meet the requirements for inspection and timely replacement which will expose the city to greater liability and possibly compromising future federal grant funding opportunities.

Account 120 Overtime – Overtime in this service unit is primarily due to call outs for signs damaged by accidents or weather, traffic control at structure fires or vehicle accident scenes, and traffic control for parades.

Account 130 Special Pay – The area that requires special pay frequently is standby pay for weekend emergency coverage.

Account 640 Machinery And Equipment – This account is used to purchase items such as school flashers and signs.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 525 Traffic Control	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$371,916	\$382,570	\$278,515	\$376,170	\$413,874	108.2%	110.0%
120 Overtime	8,832	7,750	7,748	9,750	7,000	90.3%	71.8%
130 Special Pay	15,512	15,100	13,824	18,520	15,000	99.3%	81.0%
140 Retire/Term Cashout	26,892	0	9,779	9,779	1,800	n/a	18.4%
Total	423,152	405,420	309,866	414,219	437,674	108.0%	105.7%
200 Personnel Benefits							
200 Personnel Benefits	148,985	167,083	113,508	167,083	165,345	99.0%	99.0%
340 Items Pchsd f/Resale	3,244	500	3,023	3,500	3,500	700.0%	100.0%
Total	152,229	167,583	116,531	170,583	168,845	100.8%	99.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 525 Traffic Control	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
300 Supplies							
310 Office/Oper Supplies	209,529	201,400	179,859	230,400	203,400	101.0%	88.3%
320 Fuel Consumed	10,487	12,671	8,595	10,500	10,500	82.9%	100.0%
350 Small Tools & Equip	3,742	2,000	0	2,000	2,000	100.0%	100.0%
Total	223,758	216,071	188,454	242,900	215,900	99.9%	88.9%
400 Other Services/Charges							
420 Communications	8,465	7,925	5,474	7,925	6,695	84.5%	84.5%
430 Trans/Training	1,604	1,000	493	1,000	1,500	150.0%	150.0%
450 Oper Rentals & Leases	0	1,500	0	1,500	1,500	100.0%	100.0%
470 Public Utility Services	135,495	138,550	91,801	138,550	138,550	100.0%	100.0%
480 Repairs/Maintenance	8,694	10,000	2,367	10,000	10,000	100.0%	100.0%
490 Miscellaneous	3,318	3,600	1,530	3,600	8,500	236.1%	236.1%
Total	157,576	162,575	101,665	162,575	166,745	102.6%	102.6%
640 Machinery & Equipment	-1,202	0	16,230	15,000	0	n/a	0.0%
950 Interfund Opt Rent/Ls	27,463	22,203	16,653	24,103	25,708	115.8%	106.7%
Total Expenditures - SU 525	\$982,976	\$973,852	\$749,399	\$1,029,380	\$1,014,872	104.2%	98.6%
Revenues							
330 Intergov't Revenue	\$0	\$0	\$0	\$15,000	\$0	n/a	0.0%

Service Unit 526 – Traffic Engineering

The Traffic Engineering Service Unit 526 is responsible for traffic studies, collision analysis, collection of transportation system data, traffic impact reviews for proposed developments, transportation planning, traffic signal timing plans, review and design of striping, sign layouts, and signals. It also is responsible for responding to citizen inquiries, Neighborhood Traffic Calming Program, and grant applications. MicroPaver pavement management software is used to evaluate conditions of all city streets and not just arterial roadways. A large percentage of staff time is devoted to annual inspection of the city's street network and updating the street inventory. Signal operations at arterial intersections, intersection safety improvements and school safety enhancements remain the highest priorities. Another area of intensive focus is the improvement of traffic signal progression on arterial streets by increasing the efficiency of the traffic signal system. Staff will continue to seek any grant opportunities to move forward with these important objectives. All traffic engineering functions, with the exception of signal timing and coordination are to be transferred to the Engineering Division in 2014 per the city's Strategic Initiative plan.

Account 120 Overtime – Overtime in this service unit is primarily due to traffic data collection at intersections outside the normal work hours.

Account 350 Small Tools and Equipment – This account is for traffic counting tools, equipment and supplies along with specialized engineering software.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as traffic engineering services and peer reviews of development traffic impact studies.

Account 490 Miscellaneous – This account includes purchase of the radar speed signs, refuse speed limit stickers and other items for implementation of the Neighborhood Traffic Calming Program.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 526 Traffic Engineering	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$169,514	\$171,731	\$125,087	\$172,545	\$65,878	38.4%	38.2%
120 Overtime	1,644	1,150	66	1,150	1,150	100.0%	100.0%
130 Special Pay	69	100	1,973	1,960	250	250.0%	12.8%
140 Retire/Term Cashout	0	0	1,430	1,430	1,430	n/a	100.0%
Total	171,227	172,981	128,556	177,085	68,708	39.7%	38.8%
200 Personnel Benefits							
200 Personnel Benefits	60,229	64,649	49,620	67,247	22,437	34.7%	33.4%
280 Clothing & Misc	0	200	0	200	200	100.0%	100.0%
Total	60,229	64,849	49,620	67,447	22,637	34.9%	33.6%
300 Supplies							
310 Office/Oper Supplies	1,059	1,500	1,390	1,500	1,500	100.0%	100.0%
350 Small Tools & Equip	1,082	3,000	550	3,000	3,000	100.0%	100.0%
Total	2,141	4,500	1,940	4,500	4,500	100.0%	100.0%
400 Other Services/Charges							
410 Professional Services	967	8,000	0	8,000	8,000	100.0%	100.0%
430 Trans/Training	1,432	750	217	750	750	100.0%	100.0%
490 Miscellaneous	2,531	2,500	1,990	2,500	3,200	128.0%	128.0%
Total	4,930	11,250	2,207	11,250	11,950	106.2%	106.2%
Total Expenditures - SU 526	\$238,527	\$253,580	\$182,323	\$260,282	\$107,795	42.5%	41.4%

Service Unit 639 – Administration

This service unit includes the Public Works Administration charges, which are an allocation of the cost of providing general administrative, clerical and plant expenses to the Public Works Divisions.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 639 Administration	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
900 Interfund Pmt f/Services							
960 Interfund Ins Svcs	\$7,964	\$8,521	\$8,521	\$8,521	\$9,118	107.0%	107.0%
980 Interfund Grg/Plnt Chg	153,462	153,462	115,095	153,462	153,462	100.0%	100.0%
990 Interfund Admin Chgs	36,844	34,800	26,100	34,800	32,880	94.5%	94.5%
Total Expenditures - SU 639	\$198,270	\$196,783	\$149,716	\$196,783	\$195,460	99.3%	99.3%

Service Unit 644 – Outside Agency Billings

This service unit tracks revenue related charges for reviewing concurrency applications and insurance reimbursement for traffic control equipment damaged by private parties. Concurrency reviews have been temporarily moved to the Planning Department.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 644 Outside Agcy Billings	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Revenues							
330 Intergov't Revenue	\$603	\$500	\$0	\$500	\$500	100.0%	100.0%
340 Chrgs f/Goods & Svcs	2,000	2,000	1,250	2,000	2,000	100.0%	100.0%
390 Other Financing Sources	13,768	15,000	5,309	5,309	0	0.0%	0.0%
Total Revenues - SU 644	\$16,371	\$17,500	\$6,559	\$7,809	\$2,500	14.3%	32.0%

Service Unit 646 – Interfund Payments

This service unit includes work done for other City departments on a reimbursable basis, special sign fabrication, signal and striping design, and construction activities on City street projects.

Account 120 Overtime – Overtime in this service unit is primarily due to night or weekend work on construction projects.

Account 130 Special Pay – The area that requires special pay frequently is standby pay for work outside normal work hours.

Revenues consist of reimbursement for materials.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 646 Interfund Payments	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$42,136	\$42,068	\$28,612	\$42,068	\$0	0.0%	0.0%
120 Overtime	457	1,000	827	1,000	0	0.0%	0.0%
130 Special Pay	1,421	706	1,609	1,500	0	0.0%	0.0%
Total	44,014	43,774	31,048	44,568	0	0.0%	0.0%
200 Personnel Benefits	16,878	19,057	12,459	19,057	0	0.0%	0.0%
420 Communications	171	200	96	200	200	100.0%	100.0%
Total Expenditures - SU 646	\$61,063	\$63,031	\$43,603	\$63,825	\$200	0.3%	0.3%
Revenues							
340 Chrgs f/Goods & Svcs	\$279	\$5,000	\$6,464	\$7,500	\$5,000	100.0%	66.7%

Service Unit 699 – General Revenues

General revenues consist of private contributions and insurance reimbursements.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 699 General Revenues	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Revenues							
360 Miscellaneous Revenues	\$7,143	\$0	\$18,473	\$18,754	\$5,000	n/a	26.7%
390 Other Financing Sources	22,260	25,000	0	0	0	0.0%	n/a
Total Revenues - SU 699	\$29,403	\$25,000	\$18,473	\$18,754	\$5,000	20.0%	26.7%

TRANSIT

Director of Public Works
Transit Manager

Scott Schafer
Ken Mehin

DEFINITION

The Transit Division's task is to provide public transportation services in the Yakima Urban Growth Area. Those services include fixed-route bus, vanpool, and paratransit services in the cities of Selah and Yakima. Yakima Transit also participates in funding a commuter bus service between Yakima and Ellensburg.

Fixed-Route Transit

Yakima Transit operates ten bus routes between the hours of 6:00 a.m. and 7:00 p.m., Monday through Friday. Some of those routes have half-hour service (Routes 2, 5, 6, 7, 9, & 10) all or part of the day; the others have hourly service (Routes 1, 3, & 4). On Saturdays and the day after Thanksgiving, schedules consist of nine fixed routes that run on an hourly schedule from 8:45 a.m. to 6:30 p.m., except for the #6 bus which cycles on thirty-minute intervals during the mid-Saturday time period. Sunday bus service is operated on six hourly routes between 8am and 4pm through a grant.

Yakima Transit's bus routes cover residential and commercial neighborhoods surrounding Summitview Avenue, Lincoln Avenue, Tieton Drive, Fruitvale Blvd, Mead Avenue, East & West Nob Hill Blvd, Fair Avenue, North & South First/Main Street to the Union Gap/ Yakima City limits, 16th Avenue, 40th Avenue, Washington Ave./Airport vicinity, and in Selah.

Yakima Transit seeks growth in the system through the use of grants and funding from sources outside Yakima Transit's normal operating revenue. In 2014, grants will continue to support bus service on Sundays and a commuter service to the City of Ellensburg. The Yakima-Ellensburg Commuter service is being operated by Hopesource in partnership with Central Washington University, WSDOT, and now the City of Selah.

Yakima Transit plans to continue its community enhancement efforts by providing free rides to events like the 4th of July fireworks show and the Central Washington State Fair. Shuttle buses are used to transport attendees from designated park & ride locations directly to the event, saving parking charges and relieving traffic congestion in those areas.

In an effort to save money for capital expenses as well as focusing on creating a more efficient service, Yakima Transit eliminated Route 8 and revised Route 1 for 2014. The changes to Route 1 focus on more commercial areas at the west end of Yakima with an extension to the West Valley Wal-Mart and the Meadowbrook Shopping Center.

Paratransit

As part of a Federal mandate, Yakima Transit provides paratransit services to individuals with disabilities through our Dial-A-Ride program, which is operated by a private contractor (Medstar). The cost to provide the service is based on trips provided. The contractor was able to negotiate a higher rate for 2014 based on an increase in the consumer price index. The cost to provide this service in 2014 will likely be higher than in 2013.

In an effort to control the escalating costs associated with this service, the City of Yakima provides fuel, discounted vehicle insurance, and vehicles. By having a contract with these incentives, Yakima Transit believes it is able to provide service at or below similar operating levels with other statewide transit providers.

Vanpool

In 2013, the Vanpool program declined slightly in ridership and the number of vans (eight fewer vans) on the road. The number of vans on the road for 2014 is anticipated to remain the same. Yakima Transit maintains a list of riders waiting to sign up for a vanpool group. Replacement vehicles were purchased through the Washington State Department of Transportation. Yakima Transit raised the fees on October 1, 2012. Those rates went up again March 1, 2013. For 2014, Vanpool starts and ridership are anticipated to remain at or above 2013 year-end vanpools in operation.

Yakima Transit’s Mission Statement

Our objective is to provide prompt, safe, and courteous public transportation services to the residents of the greater Yakima area in a cost-effective and efficient manner.

The service units in this division are:

- Service Unit 512 – City Transit**
- Service Unit 513 – Specialized Transit Operations**
- Service Unit 514 – Specialized Transportation Services**
- Service Unit 515 – Transit Center**
- Service Unit 519 – Administration**
- Service Unit 699 – General Revenue**

PERFORMANCE STATISTICS

Transit Fixed-Route	Actual			Budget	
	2010	2011	2012	2013 Amended	2014 Proposed
Ridership	1,312,116	1,441,649	1,538,794	1,271,890	1,185,000
Service Days	313	345	358	355	355
Vehicle Service Mileage	778,941	850,873	800,813	733,834	685,460
Vehicle Service Hours	54,850	59,765	54,233	49,697	46,421
Operating Expenses (SU 512, 519, and 641)	\$5,760,027	\$5,829,541	\$5,716,473	\$5,695,524	\$5,350,000
Fare Box Revenues (passes, tickets, & cash)	\$534,590	\$598,546	\$502,570	\$621,000	\$590,000
Fare Box Return Ratio ⁽¹⁾	9.28%	10.27%	8.79%	10.90%	11.03%
Revenue / Passenger	\$0.41	\$0.42	\$0.33	\$0.49	\$0.50
Revenue / Mile	\$0.69	\$0.70	\$0.63	\$0.85	\$0.86
Revenue / Hour	\$9.75	\$10.01	\$9.27	\$12.50	\$12.71
Passenger / Mile	1.68	1.69	1.92	1.73	1.73
Passenger / Hour	23.92	24.12	28.37	25.59	25.53
Operating Cost / Passenger	\$4.39	\$4.04	\$3.71	\$4.48	\$4.51
Operating Cost / Mile	\$7.39	\$6.85	\$7.14	\$7.76	\$7.80
Operating Cost / Hour ⁽²⁾	\$105.01	\$97.54	\$105.41	\$114.60	\$115.25

	Actual			Budget	
	2010	2011	2012	2013 Amended	2014 Proposed
Transit Paratransit					
Ridership	87,484	83,174	81,401	74,000	71,410
Service Days	365	365	358	355	355
Vehicle Service Mileage	413,087	425,518	403,124	442,618	427,127
Vehicle Service Hours	40,994	40,256	39,175	43,013	41,508
Operating Expenses (SU 512, 519, and 641)	\$1,330,026	\$1,305,389	\$1,544,932	\$1,498,945	\$1,498,945
Fare Box Revenues (passes, tickets, & cash)	\$130,944	\$124,761	\$113,974	\$138,000	\$133,170
Fare Box Return Ratio ⁽¹⁾	9.85%	9.56%	7.38%	9.21%	8.88%
Revenue / Passenger	\$1.50	\$1.50	\$1.40	\$1.86	\$1.86
Revenue / Mile	\$0.32	\$0.29	\$0.28	\$0.31	\$0.31
Revenue / Hour	\$3.19	\$3.10	\$2.91	\$3.21	\$3.21
Passenger / Mile	0.21	0.20	0.20	0.17	0.17
Passenger / Hour	2.13	2.07	2.08	1.72	1.72
Operating Cost / Passenger	\$15.20	\$15.69	\$18.98	\$20.26	\$20.99
Operating Cost / Mile	\$3.22	\$3.07	\$3.83	\$3.39	\$3.51
Operating Cost / Hour ⁽²⁾	\$32.44	\$32.43	\$39.44	\$34.85	\$36.11

	Actual			Budget	
	2010	2011	2012	2013 Amended	2014 Proposed
Transit Vanpool					
Ridership	104,520	107,115	78,520	70,752	73,700
Service Days	260	260	260	260	261
Vehicle Service Mileage	545,220	620,100	576,420	494,074	514,661
Vehicle Service Hours	12,220	13,780	12,740	10,920	11,375
Operating Expenses (SU 512, 519, and 641)	\$330,517	\$397,464	\$403,342	\$335,644	\$315,000
Fare Box Revenues (passes, tickets, & cash)	\$225,310	\$258,569	\$233,280	\$296,608	\$318,000
Fare Box Return Ratio ⁽¹⁾	68.17%	65.05%	57.84%	88.37%	100.95%
Revenue / Passenger	\$2.16	\$2.41	\$2.97	\$4.19	\$4.31
Revenue / Mile	\$0.41	\$0.42	\$0.40	\$0.60	\$0.62
Revenue / Hour	\$18.44	\$18.76	\$18.31	\$27.16	\$27.96
Passenger / Mile	0.19	0.17	0.14	0.14	0.14
Passenger / Hour	8.55	7.77	6.16	6.48	6.48
Operating Cost / Passenger	\$3.16	\$3.71	\$5.14	\$4.74	\$4.27
Operating Cost / Mile	\$0.61	\$0.64	\$0.70	\$0.68	\$0.61
Operating Cost / Hour ⁽²⁾	\$27.05	\$28.84	\$31.66	\$30.74	\$27.69

(1) Fare Box Return Ratio is calculated by dividing the fare box revenue by operating expenses.

(2) Does not include depreciation.

AUTHORIZED PERSONNEL

Class Code	Position Title	2012	2013	2014
		Actual	Amended Budget	Proposed Budget
1262	Transit Manager	1.00	1.00	1.00
14201	Transit Operations Supervisor	1.00	1.00	1.00
14202	Transit Field Operations Supervisor	1.00	1.00	1.00
20141	Marketing and Program Administrator	1.00	1.00	1.00
20142	Transit Project Planner	1.00	1.00	1.00
22101	Transit Operator	38.00	38.00	38.00
22102	Transit Dispatcher	4.00	4.00	4.00
23101	Transit Service Worker	2.00	2.00	2.00
23102	Transit Vehicle Cleaner	1.50	1.50	1.80
24101	Transit Department Assistant II ⁽¹⁾	1.50	2.00	3.15
Total Personnel ⁽²⁾		52.00	52.50	53.95

- (1) Increased part-time DA II to full time in 2013. Added two part time DA-II's in 2014 to replace workers under a service contract.
- (2) Transit funds 1.50 FTE's in Police (031) and / or Public Works Administration (560).

BUDGET SUMMARY

Dept 462 Transit	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
512 City Transit	\$5,372,472	\$5,475,727	\$3,935,448	\$5,418,545	\$5,729,752	104.6%	105.7%
513 Special Transit Ops	175,255	101,000	63,888	126,000	112,000	110.9%	88.9%
514 Specialized Transit Svcs	1,127,444	1,175,500	789,986	1,176,500	1,184,300	100.7%	100.7%
515 Transit Center	82,469	67,000	42,998	67,500	38,040	56.8%	56.4%
519 Administration	1,143,288	1,223,534	944,289	1,207,409	1,175,940	96.1%	97.4%
Total Expenditures	\$7,900,928	\$8,042,761	\$5,776,609	\$7,995,954	\$8,240,032	102.5%	103.1%
Revenue Summary By Service Unit							
512 City Transit	\$2,910,376	\$3,582,695	\$895,610	\$3,662,351	\$3,470,940	96.9%	94.8%
513 Special Transit Ops	0	0	5,331	0	0	n/a	n/a
514 Specialized Transit Svcs	137,426	50,000	33,722	224,435	50,000	100.0%	22.3%
699 General Revenues	4,561,256	4,416,500	3,843,521	4,103,779	4,139,977	93.7%	100.9%
Total Revenues	\$7,609,058	\$8,049,195	\$4,778,184	\$7,990,565	\$7,660,917	95.2%	95.9%
Fund Balance							
Beginning Balance	\$1,699,057	\$1,543,583	\$1,473,161	\$1,473,161	\$1,467,772	95.1%	99.6%
Revenues Less Expenditures	-291,871	6,434	-998,424	-5,389	-579,116	n/a	n/a
Ending Balance	\$1,407,186	\$1,550,017	\$474,737	\$1,467,772	\$888,656	57.3%	60.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$2,708,853	\$2,655,334	\$1,991,292	\$2,713,470	\$2,789,756	105.1%	33.9%
200 Personnel Benefits	1,155,564	1,262,819	851,192	1,263,654	1,306,585	103.5%	15.9%
Sub-Total Salaries & Benefits	3,864,417	3,918,153	2,842,484	3,977,124	4,096,341	104.5%	49.7%
300 Supplies	1,126,856	1,142,000	802,426	1,096,500	1,213,500	106.3%	14.7%
400 Other Services/Charges	1,365,537	1,413,811	866,426	1,359,532	1,328,387	94.0%	16.1%
500 Intergovernmental Svcs	95,754	66,500	36,391	60,500	66,500	100.0%	0.8%
600 Capital Outlays	1,869	0	0	0	0	n/a	n/a
900 Intfnd Pymt f/Svcs	1,446,496	1,502,298	1,228,882	1,502,298	1,535,305	102.2%	18.6%
Total Expenditures	<u>\$7,900,929</u>	<u>\$8,042,762</u>	<u>\$5,776,609</u>	<u>\$7,995,954</u>	<u>\$8,240,033</u>	102.5%	100.0%

EXPLANATORY NARRATIVE

Yakima Transit's revenue and expense accounts in these service areas are intended to maintain the operations portion of the public transportation services provided. Many of the larger expense accounts include salaries, fuel, insurance, and contracted services like the Dial-A-Ride program. Revenue typically consists of sales tax revenue (makes up roughly 56% of the total revenue); grant funds (roughly 29% of overall revenue), fares (6%), and miscellaneous revenue sources make up the difference.

Service Unit 512 – City Transit

This service unit provides for fixed route transit services.

Account 120 Overtime – Overtime in this service unit is primarily due to holiday & shuttle services, and employee meetings. It is sometimes used to cover service when there are employment shortages due to illness. Overtime accounts for not only the half time, but the full hour as well.

Account 130 Special Pay – The areas that require special pay frequently are employees filling in at higher positions. The bilingual special pay and premium time (after 6pm) is also charged to these accounts.

Account 410 Professional Services – Funds are budgeted into these accounts for professional services such as engineering, surveying, legal, information technology (i.e. Google Transit) and ongoing property maintenance (landscaping contract & shelter cleaning contract).

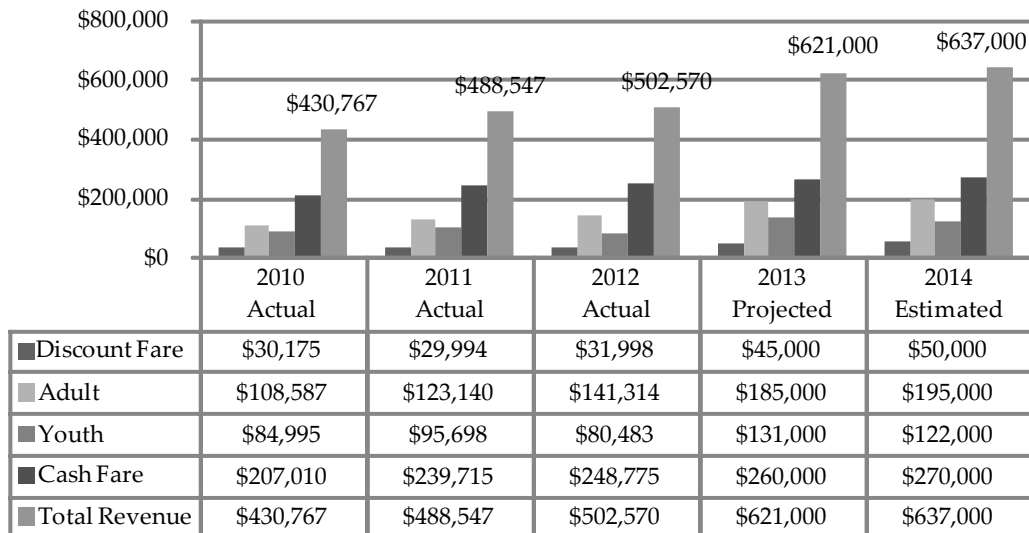
Account 440 Advertising – These accounts provide for general media advertising mainly to announce new or modified services.

Revenue in the 512 Service Unit comes from federal grants, the fixed-route portion of the Selah contract, and rider fares. These accounts are intended to reflect the funds dedicated to fixed-route service. In December 2012, Yakima Transit started to receive State Formula Funds.

The following graphs are intended to provide the City Council additional information with which to make budgetary decisions. This information indicates the pattern of revenue and ridership over a five-year period.

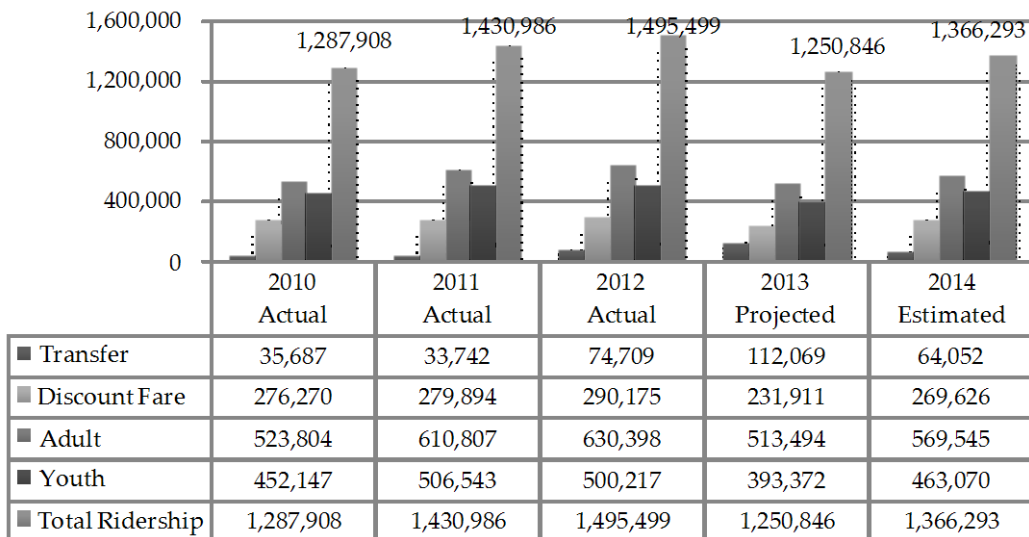
The revenue analysis below indicates that the contribution to fare revenue (referred to in the reports as fare box revenue) is comprised of the various fare categories illustrated. The graph reflects the changes taking place during this tracking period.

TRANSIT FARE ANALYSIS BY REVENUE CATEGORIES



The following ridership analysis consists of two graphs: The first indicates the ridership taken by each of the rider categories. The data reflects a similar pattern to that which is shown on the revenue graph on the previous page.

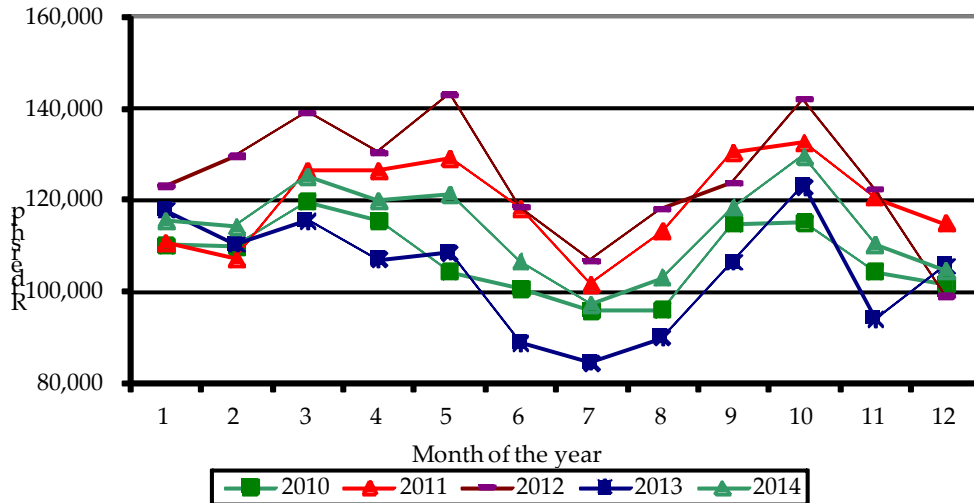
TRANSIT RIDERSHIP ANALYSIS BY RIDERSHIP CATEGORY



Note: Estimates in 2013 and 2014 are only provided from November 2013 to the end of 2014.

The second ridership graph indicates the total ridership pattern displayed on a monthly basis over a five-year period.

TRANSIT RIDERSHIP ANALYSIS BY YEAR



	(1) 2012 Actual	(2) 2013 Amended Budget	(3) 2013 Actual 09/30/13	(4) 2013 Estimated Year-End	(5) 2014 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 512 City Transit							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$2,293,065	\$2,175,267	\$1,579,918	\$2,162,649	\$2,208,870	101.5%	102.1%
120 Overtime	71,338	84,000	30,500	42,000	42,000	50.0%	100.0%
130 Special Pay	24,009	40,040	124,696	141,240	171,740	428.9%	121.6%
140 Retire/Term Cashout	19,014	39,300	26,938	30,000	30,000	76.3%	100.0%
Total	2,407,426	2,338,607	1,762,052	2,375,889	2,452,610	104.9%	103.2%
200 Personnel Benefits							
200 Personnel Benefits	1,039,254	1,136,183	762,134	1,137,018	1,177,408	103.6%	103.6%
280 Clothing & Misc	10,782	14,000	10,497	14,000	14,000	100.0%	100.0%
Total	1,050,036	1,150,183	772,631	1,151,018	1,191,408	103.6%	103.5%
300 Supplies							
310 Office/Oper Supplies	9,183	13,500	7,400	13,500	93,500	692.6%	692.6%
320 Fuel Consumed	911,757	920,000	627,237	845,000	855,000	92.9%	101.2%
350 Small Tools & Equip	0	0	15,068	30,000	55,000	n/a	183.3%
Total	920,940	933,500	649,705	888,500	1,003,500	107.5%	112.9%
400 Other Services/Charges							
410 Professional Services	3,000	7,000	3,000	7,000	7,000	100.0%	100.0%
420 Communications	15,091	19,419	11,374	19,419	15,256	78.6%	78.6%
430 Trans/Training	6,366	5,000	3,575	6,000	6,000	120.0%	100.0%
440 Advertising	85,945	70,000	32,492	50,000	50,000	71.4%	100.0%
480 Repairs/Maintenance	117,011	135,000	60,982	105,000	110,000	81.5%	104.8%
490 Miscellaneous	27,409	38,500	33,307	37,200	38,500	100.0%	103.5%
Total	254,822	274,919	144,730	224,619	226,756	82.5%	101.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 512 City Transit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Ls	551,558	590,829	440,812	590,829	714,488	120.9%	120.9%
960 Interfund Ins Svcs	99,000	99,000	99,000	99,000	52,300	52.8%	52.8%
980 Interfund Grg/Plnt Chg	88,690	88,690	66,517	88,690	88,690	100.0%	100.0%
Total	739,248	778,519	606,329	778,519	855,478	109.9%	109.9%
Total Expenditures - SU 512	<u>\$5,372,472</u>	<u>\$5,475,728</u>	<u>\$3,935,447</u>	<u>\$5,418,545</u>	<u>\$5,729,752</u>	104.6%	105.7%
Revenues							
330 Intergov't Revenue	\$2,117,875	\$2,771,695	\$173,395	\$2,744,351	\$2,536,940	91.5%	92.4%
340 Chrsg f/Goods & Svcs	742,156	772,000	694,198	879,000	895,000	115.9%	101.8%
530 State/Cnty Tax/Assess	50,345	39,000	28,017	39,000	39,000	100.0%	100.0%
Total Revenues - SU 512	<u>\$2,910,376</u>	<u>\$3,582,695</u>	<u>\$895,610</u>	<u>\$3,662,351</u>	<u>\$3,470,940</u>	96.9%	94.8%

Service Unit 513 – Special Transit Operating

Yakima Transit uses this service account to help fund the Yakima-Ellensburg Commuter, which is operated by HopeSource, a non-profit organization based in Ellensburg, WA.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 513 Special Transit Ops	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Other Services/Charges							
440 Advertising	\$2,921	\$6,000	\$0	\$2,000	\$2,000	33.3%	100.0%
480 Repairs/Maintenance	71,735	25,000	26,512	60,000	40,000	160.0%	66.7%
490 Miscellaneous	5,079	4,000	895	4,000	4,000	100.0%	100.0%
Total	79,735	35,000	27,407	66,000	46,000	131.4%	69.7%
510 Intergov't Prof Svcs	95,519	66,000	36,481	60,000	66,000	100.0%	110.0%
Total Expenditures - SU 513	<u>\$175,254</u>	<u>\$101,000</u>	<u>\$63,888</u>	<u>\$126,000</u>	<u>\$112,000</u>	110.9%	88.9%
Revenues							
340 Chrsg f/Goods & Svcs	\$0	\$0	\$5,331	\$0	\$0	n/a	n/a

Service Unit 514 – Specialized Transportation Services

This service unit supports our transportation service contract that provides specialized demand response transportation services to persons with disabilities and the elderly. Starting in 2012, Yakima Transit contracted with Medstar to provide paratransit services (Dial A Ride) inside the City limits of Selah and Yakima to persons with a known certified and documented Americans with Disability Act (ADA) qualified disability. Yakima Transit supplies the paratransit vehicle fleet, all the fuel, and insurance coverage. Medstar is charged a monthly lease fee for vehicle use, which helps control the City's costs for those services. Medstar is not currently being charged for using the much older vehicles that are past their useful life. The total contract is budgeted at the sum of \$950,000 for 2013 & 2014. Medstar is paid on a per trip basis and upon request was given a 4.2% price increase per trip for 2014.

In addition, Transit receives a biennial apportionment for paratransit services from the state of Washington. Those funds are used for operations only.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as Dial-A-Ride contract and the Transit Center staffing charges.

Account 640 Machinery and Equipment – These are State grant pass through funds that are allocated to us during their current biennium period.

These revenue accounts consist of State and federal operating grants and the Dial-a-Ride portion of the Selah contract.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
SU - 514 Specialized Trans Svcs							
Expenses							
300 Supplies							
320 Fuel Consumed	\$199,144	\$198,000	\$142,151	\$188,000	\$190,000	96.0%	101.1%
350 Small Tools & Equip	0	0	224	6,000	6,000	n/a	100.0%
Total	199,144	198,000	142,375	194,000	196,000	99.0%	101.0%
400 Other Services/Charges							
410 Professional Services	898,931	950,000	616,075	950,000	952,000	100.2%	100.2%
440 Advertising	0	0	4,036	5,000	0	n/a	0.0%
Total	898,931	950,000	620,111	955,000	952,000	100.2%	99.7%
640 Machinery/Equipment	1,869	0	0	0	0	n/a	n/a
960 Interfund Ins Svcs	27,500	27,500	27,500	27,500	36,300	132.0%	132.0%
Total Expenditures - SU 514	\$29,369	\$27,500	\$27,500	\$27,500	\$36,300	132.0%	132.0%
Revenues							
330 Intergov't Revenue	\$137,426	\$50,000	\$33,722	\$224,435	\$50,000	100.0%	22.3%

Service Unit 515 – Transit Center

This service unit was created to track Transit Center costs. The professional services account has substantially declined, because it was more cost effective to have Yakima Transit perform the ticket sales portion of operating the transit center instead of contracting the service out. Customer service and accountability went up substantially with the switchover. The new employee can also provide additional administrative assistance that the contractor's employees could not.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 515 Transit Center	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
350 Small Tools & Equip	\$858	\$2,000	\$554	\$2,000	\$2,000	100.0%	100.0%
400 Other Services/Charges							
410 Professional Services	59,211	55,000	29,977	30,000	0	0.0%	0.0%
470 Public Utility Services	0	0	5,273	20,500	21,040	n/a	102.6%
480 Repairs/Maintenance	22,400	10,000	7,193	15,000	15,000	150.0%	100.0%
Total	81,611	65,000	42,443	65,500	36,040	55.4%	55.0%
Total Expenditures - SU 515	\$82,469	\$67,000	\$42,997	\$67,500	\$38,040	56.8%	56.4%

Service Unit 519 – Administration

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

Account 120 Overtime – Overtime in this service unit is primarily due to work performed or regular monthly meetings during the off times.

Account 130 Special Pay – Bilingual special pay is charged to this account.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as armored vehicle service for revenue collection and delivery.

Account 440 Advertising – This line item provides for posting job openings and legal notices in the local newspaper.

Account 990 Interfund Admin Charges - This line item allows for Yakima Transit to pay for City services including finance, human resources, legal, purchasing, and other city services.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 519 Administration	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$299,701	\$313,507	\$217,770	\$323,361	\$322,425	102.8%	99.7%
120 Overtime	963	2,000	1,095	2,000	2,000	100.0%	100.0%
130 Special Pay	763	1,220	10,374	12,220	12,720	n/a	104.1%
Total	301,427	316,727	229,239	337,581	337,145	106.4%	99.9%
200 Personnel Benefits	105,528	112,637	78,561	112,637	115,177	102.3%	102.3%
300 Supplies							
310 Office/Oper Supplies	4,495	5,000	5,329	5,000	5,000	100.0%	100.0%
350 Small Tools & Equip	1,419	3,500	4,463	7,000	7,000	200.0%	100.0%
Total	5,914	8,500	9,792	12,000	12,000	141.2%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 519 Administration	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
400 Other Services/Charges							
410 Professional Services	3,150	6,000	4,107	6,000	6,000	100.0%	100.0%
420 Communications	4,921	4,913	4,443	5,913	4,091	83.3%	69.2%
430 Trans/Training	-27	4,000	1,428	4,000	4,000	100.0%	100.0%
440 Advertising	289	500	728	500	500	100.0%	100.0%
470 Public Utility Services	20,790	20,479	2,095	0	0	0.0%	n/a
490 Miscellaneous	21,312	53,000	18,933	32,000	53,000	100.0%	165.6%
Total	50,435	88,892	31,734	48,413	67,591	76.0%	139.6%
530 State/Cnty Tax/Assess	235	500	-90	500	500	100.0%	100.0%
900 Interfund Pmt f/Services							
960 Interfund Ins Svcs	272,311	291,373	291,373	291,373	225,000	77.2%	77.2%
990 Interfund Admin Chgs	407,437	404,906	303,680	404,906	418,527	103.4%	103.4%
Total	679,748	696,279	595,053	696,279	643,527	92.4%	92.4%
Total Expenditures - SU 519	\$1,143,287	\$1,223,535	\$944,289	\$1,207,410	\$1,175,940	96.1%	97.4%

Service Unit 699 – General Revenue

These revenues are from transit sales taxes and interest earnings, as well as a small amount of funding from various other sources.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 699 General Revenues	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$1,699,057	\$1,543,583	\$1,473,161	\$1,473,161	\$1,467,772	95.1%	99.6%
310 Taxes	4,512,882	4,400,000	3,826,162	4,000,000	4,000,000	90.9%	100.0%
330 Intergov't Revenue	29,745	0	103	81,779	117,977	n/a	144.3%
360 Miscellaneous Revenues	18,628	16,500	17,256	22,000	22,000	133.3%	100.0%
Total Revenues - SU 699	\$6,260,312	\$5,960,083	\$5,316,682	\$5,576,940	\$5,607,749	94.1%	100.6%

PUBLIC WORKS
2014 BUDGET NARRATIVE

TRANSIT CAPITAL RESERVE

Director of Public Works
Transit Manager

Scott Schafer
Ken Mehin

DEFINITION

This fund is established for the purpose of budgeting Transit's capital improvements and procurements.

In 2013, Yakima Transit spent a limited amount of money on capital purchases, which included a passenger shelter and other minor equipment. Yakima Transit purchased six used buses for the Yakima-Ellensburg commuter bus service, all of which were purchased out of transit's operating account for a nominal amount.

In 2014, Yakima transit intends to purchase eight minivans for the paratransit program and three fixed-route buses. The buses are on order and are anticipated to be delivered around June 2014.

The service units in this division are:

Service Unit 518 – Capital Improvement
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 364 Transit Capital Rsv	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
518 Capital Improvement	\$294,088	\$545,500	\$46,391	\$67,630	\$1,749,000	320.6%	n/a
Revenue Summary By Service Unit							
699 General Revenues	\$423,954	\$618,250	\$80,627	\$1,092,927	\$1,268,507	205.2%	116.1%
Fund Balance							
Beginning Balance	\$1,102,129	\$1,077,879	\$1,231,995	\$1,231,995	\$2,257,292	209.4%	183.2%
Revenues Less Expenditures	129,866	72,750	34,237	1,025,297	-480,493	-660.5%	-46.9%
Ending Balance	<u>\$1,231,995</u>	<u>\$1,150,629</u>	<u>\$1,266,232</u>	<u>\$2,257,292</u>	<u>\$1,776,799</u>	154.4%	78.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
300 Supplies	\$12,142	\$15,000	\$171	\$0	\$0	0.0%	0.0%
500 Intergovernmental Svcs	10,000	20,000	0	10,000	0	0.0%	0.0%
600 Capital Outlays	271,946	510,500	46,220	57,630	1,749,000	342.6%	100.0%
Total Expenditures	\$294,088	\$545,500	\$46,391	\$67,630	\$1,749,000	320.6%	100.0%

EXPLANATORY NARRATIVE

Service Unit 518 – Capital Improvements

Transit uses this as a supply account for the purchase, assembly and installation of benches, shelters and signage infrastructure that are then placed at the various bus stop locations throughout the service area. Also included are the anticipated purchases of replacement buses, transit service vehicles and bus related equipment. Capital grants are expended in this service unit.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 518 Capital Improvement	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
350 Small Tools & Equip	\$12,142	\$15,000	\$171	\$0	\$0	0.0%	n/a
550 Interfund Subsidies	10,000	20,000	0	10,000	0	0.0%	0.0%
600 Capital Outlays							
630 Impr Other Than Bldg	0	8,000	8,953	8,000	7,000	87.5%	87.5%
640 Machinery & Equip	271,946	502,500	37,266	49,630	1,742,000	346.7%	n/a
Total	271,946	510,500	46,219	57,630	1,749,000	342.6%	n/a
Total Expenditures - SU 518	\$294,088	\$545,500	\$46,390	\$67,630	\$1,749,000	320.6%	n/a

Service Unit 699 – General Revenues

In 2014, this capital fund will receive some transit sales tax. The rest of the funding consists of vanpool capital replacement fees, the Dial-a-Ride vehicle lease contract, and revenue from the sale of older transit vehicles. Grants that are budgeted but not yet awarded are for bus shelters, fare boxes, and vanpool replacements vehicles.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 699 General Revenues	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$1,102,129	\$1,077,879	\$1,231,995	\$1,231,995	\$2,257,292	209.4%	183.2%
310 Taxes	250,000	300,000	0	1,000,000	900,000	300.0%	90.0%
330 Intergov't Revenue	96,250	288,250	0	0	313,507	108.8%	n/a
360 Miscellaneous Revenues	29,200	25,000	37,700	50,000	50,000	200.0%	100.0%
390 Other Financing Sources	48,504	5,000	42,927	42,927	5,000	100.0%	11.6%
Total Revenues - SU 699	\$1,526,083	\$1,696,129	\$1,312,622	\$2,324,922	\$3,525,799	207.9%	151.7%

REFUSE

Director of Public Works
Refuse and Recycling Manager

Scott Schafer
Loretta Zammarchi

DEFINITION

The Refuse Division is responsible for collection and disposal of all garbage, yard waste and other debris for residential customers within the City of Yakima and from all City-owned facilities.

The City of Yakima provides automated refuse carts to all residential customers for weekly refuse collection. The customer has the option of using a 32 or 96-gallon cart. Carry out service is available for those wishing to have their cart collected from a location other than the curb or alley line.

Weekly yard waste collection is available to city residential customers from March 1st through November 30th of each year. The customer subscribing to this service has the option of using a 64 or 96-gallon cart. During the winter months, customers are encouraged to retain the yard waste cart for use in the spring.

Metal bins are available to City-owned facilities, multi-family residential units, and other premises where large amounts of refuse accumulate and need to be collected. The bins can be emptied multiple times throughout the week, depending upon the need of the customer. Temporary bins in two, four and six-yard capacity are also available to any city resident needing to clean up their property or to dispose of large amounts of debris that normally cannot be collected with their regular refuse service.

The Refuse Division is responsible for abatement of litter and debris accumulating in alleyways and on the public right-of-way. Letters are sent to property owners where accumulations of debris are located, requesting that the area be cleaned. Most property owners comply and clean the property without further action by the Refuse Division. This program is an ongoing endeavor to inform the public of the need for proper disposal of unsanitary and unsightly debris that may be unsafe to public health or constitutes a fire hazard.

The Refuse Division and Office of Neighborhood Development Services (ONDS) work together to address illegal dumping throughout the City. The illegally dumped items include furniture, appliances, brush, tires, shopping carts and miscellaneous debris. Locations are identified and often with the help of volunteers, cleanup is provided. The Refuse Division covers the cost of disposal. This partnership has assisted many citizens who are unable to dispose of items that have been illegally dumped on or adjacent to their property.

The Refuse Division continues to deal with shopping carts that are taken from retail establishments and left throughout the City. The Refuse Code Compliance Officer enforces the ordinance that regulates lost, stolen or abandoned shopping carts. Retail establishments are notified of cart

locations to assure prompt retrieval of the shopping carts, which in turn improves the image and appearance of the City.

The Refuse Division has several special event recycling containers available for use to recycle plastic bottles and aluminum cans during special events, such as the Yak-Attack Soccer Tournament, the Folk Life Music Festival and the Hot Shots Basketball Tournament. The use of the recycling containers significantly reduces the amount of debris being taken to the landfill.

Biodegradable leaf bags are provided to citizens within the City of Yakima for the Fall Leaf Program. The leaves collected in the biodegradable bags are taken to the compost site at the landfill, composted and used as a valuable product, rather than being buried in the landfill.

Based on the community’s strong desire to have a comprehensive, low-cost recycling program, the Refuse and Recycling Division proposes to conduct a 6-month, small scale (500-600 households) Pilot Curbside Recycling Program to test assumptions and validate cost estimate of a full-scale , citywide recycling program. If the pilot program proves effective and successful, a plan to implement a citywide program can be developed and implemented.

The service units in this division are:

- Service Unit 212 – Solid Waste Disposal**
- Service Unit 219 – Administration**
- Service Unit 639 – Administration**
- Service Unit 699 – General Revenues**

PERFORMANCE STATISTICS

Refuse	2012 Actual	2013 Amended Budget	2014 Proposed Budget
Residential Cart Accounts Active	23,350	24,744	25,344
Bin Accounts Active	391	391	391
Yard Service Accounts Active	5,711	6,009	6,336
Tons of Refuse Collected Special Collection, etc ⁽¹⁾	343	352	477
Tons of Refuse Collected Residential Automated Carts	24,169	24,926	25,424
Tons of Refuse Collected Bin	2,634	2,730	2,825
Tons of Refuse Collected Yard Service	3,527	3,586	3,779
Estimated Annual Cost Per Account Collected Special Collection	\$13.20	\$15.27	\$14.70
Estimated Annual Cost Per Account Collected Residential Auto. Cart	\$166.96	\$170.51	\$163.05
Estimated Annual Cost Per Account Collected Bin	\$1132.01	\$1185.77	\$1257.51
Estimated Annual Cost Per Account Collected Yard Service	\$98.08	\$106.99	\$113.42

(1) Special collections include litter, illegal dumping, special hauls, fall leaf collection, etc.

AUTHORIZED PERSONNEL

Class Code	Position Title	2012	2013	2014
		Actual	Amended Budget	Proposed Budget
1266	Refuse and Recycling Manager	1.00	1.00	1.00
8434	Solid Waste Code Compliance Officer	1.00	1.00	1.00
7122	Department Assistant II ⁽¹⁾	2.00	2.00	2.00
8433	Solid Waste Collector / Driver ⁽²⁾	12.00	12.00	12.00
8641	Solid Waste Maintenance Worker	3.50	3.50	3.50
14101	Solid Waste Supervisor	1.00	1.00	1.00
Total Personnel		20.50	20.50	20.50

BUDGET SUMMARY

Dept 471 Refuse	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
212 Solid Waste Disposal	\$4,905,407	\$5,029,021	\$3,639,176	\$5,022,053	\$5,069,408	100.8%	100.9%
219 Administration	306,345	405,837	311,084	411,203	378,799	93.3%	92.1%
639 Administration	224,014	219,341	194,837	219,341	222,425	101.4%	101.4%
Total Expenditures	\$5,435,766	\$5,654,199	\$4,145,097	\$5,652,597	\$5,670,632	100.3%	100.3%

Revenue Summary By Service Unit

212 Solid Waste Disposal	\$5,490,268	\$5,473,000	\$4,027,981	\$5,478,000	\$5,585,000	102.0%	102.0%
699 General Revenues	3,483	500	2,347	2,230	1,000	200.0%	44.8%
Total Revenues	\$5,493,751	\$5,473,500	\$4,030,328	\$5,480,230	\$5,586,000	102.1%	101.9%
Beginning Balance	\$475,146	\$530,590	\$533,131	\$533,131	\$360,765	68.0%	67.7%
Revenues Less Expenditures	57,986	-180,699	-114,769	-172,367	-84,633	46.8%	49.1%
Ending Balance	\$533,132	\$349,891	\$418,362	\$360,764	\$276,132	78.9%	76.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$939,844	\$1,067,470	\$776,510	\$1,064,821	\$1,024,874	96.0%	18.1%
200 Personnel Benefits	403,109	492,411	337,977	485,103	424,875	86.3%	7.5%
Sub-Total Salaries & Benefits	1,342,953	1,559,881	1,114,487	1,549,924	1,449,749	92.9%	25.6%
300 Supplies	425,712	390,599	312,867	395,000	459,099	117.5%	8.1%
400 Other Services/Charges	930,274	960,740	643,090	960,265	987,898	102.8%	17.4%
500 Intergovernmental Svcs	1,052,882	1,064,400	787,442	1,064,400	1,070,400	100.6%	18.9%
900 Intfnd Pymt f/Svcs	1,683,944	1,678,578	1,287,212	1,683,008	1,703,487	101.5%	30.0%
Total Expenditures	\$5,435,765	\$5,654,198	\$4,145,098	\$5,652,597	\$5,670,633	100.3%	100.0%

EXPLANATORY NARRATIVE

Service Unit 212 – Solid Waste Disposal

This service unit's main function is the collection and disposal of all garbage, yard waste and other debris.

Account 120 Overtime – Overtime in this service unit is primarily due to providing refuse and yard waste collection on holidays.

Account 310 Office and Operating Supplies – Office and Operating Supplies in this service unit include repair parts for yard/refuse carts and bins; paint supplies for graffiti removal; safety supplies, small tools, and biodegradable leaf bags.

Annualized revenue is from new refuse and yard waste services.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 212 Solid Waste Disposal	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$685,526	\$758,088	\$527,164	\$736,675	\$710,244	93.7%	96.4%
120 Overtime	29,443	31,700	19,756	35,700	37,200	117.4%	104.2%
130 Special Pay	4,058	2,500	11,155	11,600	2,800	112.0%	24.1%
140 Retire/Term Cashout	179	0	2,690	6,103	6,000	n/a	98.3%
Total	719,206	792,288	560,765	790,078	756,244	95.5%	95.7%
200 Personnel Benefits							
200 Personnel Benefits	319,477	366,770	243,942	360,445	323,007	88.1%	89.6%
280 Clothing & Misc	4,476	4,000	3,807	5,000	4,000	100.0%	80.0%
Total	323,953	370,770	247,749	365,445	327,007	88.2%	89.5%
300 Supplies							
310 Office/Oper Supplies	44,292	45,000	46,415	53,500	91,500	203.3%	171.0%
320 Fuel Consumed	293,185	266,399	227,383	263,000	281,399	105.6%	107.0%
350 Small Tools & Equip	87,523	78,000	38,909	78,000	85,000	109.0%	109.0%
Total	425,000	389,399	312,707	394,500	457,899	117.6%	116.1%
400 Other Services/Charges							
420 Communications	11,188	14,521	10,571	15,521	21,146	145.6%	136.2%
470 Public Utility Services	896,972	931,000	624,052	921,000	946,000	101.6%	102.7%
480 Repairs/Maintenance	2,537	4,000	2,112	4,000	4,000	100.0%	100.0%
490 Miscellaneous	13,739	3,406	1,403	3,442	5,650	165.9%	164.1%
Total	924,436	952,927	638,138	943,963	976,796	102.5%	103.5%
500 Intergovernmental Services							
530 State/Cnty Tax/Assess	286,506	244,400	183,379	244,400	242,400	99.2%	99.2%
540 Interfund Tax/Assess	766,375	820,000	604,063	820,000	828,000	101.0%	101.0%
Total	1,052,881	1,064,400	787,442	1,064,400	1,070,400	100.6%	100.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 212 Solid Waste Disposal	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
950 Interfund Opt Rent/Ls							
950 Interfund Opt Rent/Ls	1,082,525	1,045,187	783,914	1,045,187	1,007,767	96.4%	96.4%
980 Interfund Grg/Plnt Chg	42,884	42,884	32,162	42,884	42,884	100.0%	100.0%
990 Interfund Admin Chgs	334,522	371,166	276,299	375,596	430,411	116.0%	114.6%
Total	1,459,931	1,459,237	1,092,375	1,463,667	1,481,062	101.5%	101.2%
Total Expenditures - SU 212	<u>\$4,905,407</u>	<u>\$5,029,021</u>	<u>\$3,639,176</u>	<u>\$5,022,053</u>	<u>\$5,069,408</u>	100.8%	100.9%
Revenues							
330 Intergov't Revenue	\$8,835	\$0	\$0	\$0	\$0	n/a	n/a
340 Chrgs f/Goods & Svcs	5,480,283	5,471,000	4,027,281	5,476,000	5,583,000	102.0%	102.0%
350 Fines And Forfeits	1,150	2,000	700	2,000	2,000	100.0%	100.0%
Total Revenues - SU 212	<u>\$5,490,268</u>	<u>\$5,473,000</u>	<u>\$4,027,981</u>	<u>\$5,478,000</u>	<u>\$5,585,000</u>	102.0%	102.0%

Service Unit 219 – Administration

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

Account 120 Overtime – Overtime in this service unit is primarily due to providing refuse and yard waste collection on holidays.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 219 Administration	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$213,190	\$219,182	\$158,132	\$214,174	\$258,629	118.0%	120.8%
120 Overtime	6,131	5,000	5,043	6,000	7,000	140.0%	116.7%
130 Special Pay	0	0	1,200	1,200	0	n/a	0.0%
140 Retire/Term Cashout	1,318	51,000	51,369	53,369	3,000	5.9%	5.6%
Total	220,639	275,182	215,744	274,743	268,629	97.6%	97.8%
200 Personnel Benefits	79,156	121,641	90,228	119,657	97,868	80.5%	81.8%
310 Office/Oper Supplies	712	1,200	159	500	1,200	100.0%	240.0%
400 Other Services/Charges							
410 Professional Services	0	0	0	7,500	0	n/a	0.0%
420 Communications	697	768	1,209	1,515	2,057	267.8%	135.8%
430 Trans/Training	907	1,045	2,287	2,287	1,045	100.0%	45.7%
490 Miscellaneous	4,235	6,000	1,456	5,000	8,000	133.3%	160.0%
Total	5,839	7,813	4,952	16,302	11,102	142.1%	68.1%
Total Expenditures - SU 219	<u>\$306,346</u>	<u>\$405,836</u>	<u>\$311,083</u>	<u>\$411,202</u>	<u>\$378,799</u>	93.3%	92.1%

Service Unit 639 – Administration

This service unit contains the Refuse Division's insurance coverage for Refuse equipment and share of the administrative costs for the Public Works Division.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 639 Administration	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
900 Interfund Pmt f/Services							
960 Interfund Ins Svcs	\$119,684	\$121,321	\$121,321	\$121,321	\$129,813	107.0%	107.0%
990 Interfund Admin Chgs	104,330	98,020	73,516	98,020	92,612	94.5%	94.5%
Total Expenditures - SU 639	\$224,014	\$219,341	\$194,837	\$219,341	\$222,425	101.4%	101.4%

Service Unit 699 – General Revenues

The following is a recap of Refuse revenues by detailed account classification.

REVENUES BY FUND

	2012	2013	2014
	Actual	Amended Budget	Proposed Budget
Revenue Service Unit 212			
Dept of Ecology – Alt to Burning Grant	\$8,835	\$0	\$0
County / City Departments	98,695	90,000	95,000
Container Service	418,405	380,000	395,000
Automated Residential Service	4,357,086	4,398,000	4,458,000
Special Haul	3,425	3,000	3,000
Yard Refuse	602,670	600,000	632,000
Shopping Cart Reg. Revenue	1,150	2,000	2,000
Total Service Unit 212	5,490,266	5,473,000	5,585,000
Revenue Service Unit 699			
Miscellaneous	1,583		
Recycling Revenue	1,900	500	1,000
Total Service Unit 699	3,483	500	1,000
Beginning Unencumbered Balance	475,146	530,590	360,765
Total Estimated Resources All Service	\$5,968,895	\$6,004,090	\$5,946,765

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$475,146	\$530,590	\$533,131	\$533,131	\$360,765	68.0%	67.7%
360 Miscellaneous Revenues	3,483	500	2,347	2,230	1,000	200.0%	44.8%
Total Revenues - SU 699	\$478,629	\$531,090	\$535,478	\$535,361	\$361,765	68.1%	67.6%

EQUIPMENT RENTAL / CAPITAL

Director of Public Works
Fleet and Facilities Manager

Scott Schafer
Richard Wonner

DEFINITION

The following is an overview of issues which are the guiding principles of the Equipment Rental Division and current challenges faced by the Equipment Rental Division. This summary is not all-inclusive, nor is it in any particular order of priority.

Best Management Practices and Benchmarking

The Equipment Rental Division adopted the practice of measuring effectiveness and efficiency in terms of productivity, cost effectiveness, quality of work performed, customer satisfaction, and appropriate outsourcing. These Best Management Practices were identified in the seminar “Run the Fleet as a Business”, attended by the entire division staff, and adopted in 2002.

- **Productivity** - Is measured in terms of billable hours. For the 2012 – 2013 fiscal year, productivity was 77% of the mechanics and lubrication technician’s available hours. High shop productivity and the wide spectrum of staff members’ technical experience has made it possible to bring previously outsourced work back into the shop, thus saving the operating divisions money thru lower shop rates.
- **Cost Effectiveness** - The resulting hourly shop rate is \$43.72. In comparison to private sector shop labor rates, industrial truck repair shops charge from \$92 to \$98 per hour. Heavy duty equipment repair shops charge \$86.50 to \$115 per hour. Passenger car repair shops charge from \$82 to \$87 per hour. The Equipment Rental Division has provided a low hourly shop rate for the last several years.
- **Quality of Work Performed** – This service measure is indicated by the vehicles returned to the shop because the problem identified was not resolved. While not tracked numerically, unresolved problems and returns are rarely experienced.
- **Customer Satisfaction** – In an attempt to measure the effectiveness of the Equipment Rental Division, the first Customer Satisfaction Survey was conducted as a baseline for improvement in 2002. Two subsequent surveys have been conducted and, indeed, customer satisfaction has improved and has been held at a high level.
- **Appropriate Outsourcing** – Over the years the Equipment Rental Division has evaluated the cost effectiveness of the functions performed in-house. It has been determined that the private sector can be more effective doing such things as engine and transmission overhauling, tire purchasing, and servicing, as well as other services requiring specialized training not held by staff members or requiring high cost specialized equipment to perform the required work. Currently outsourced work costs between \$300,000 and \$400,000 each year, costs that are a part of the 2014 budget.

Fleet Equipment “Replaced But Retained”

Due to the overall demand for funding, especially for capital, many vehicles are retained in the fleet after being replaced. Retaining a replaced vehicle is an addition to the fleet. Presently there is no replacement funding for retained vehicles. In order to replace retained vehicles, additional contributions must be made to the Equipment Replacement Fund. Additions to the fleet are only authorized by the City Manager.

Fleet Identification and Assessment

A perpetual physical photographic inventory was implemented in 2001. Continual updates to the inventory listing complies not only with the State Auditor’s requirement for conducting a physical inventory, but also provides a tool for all division managers to more accurately assess their particular fleet requirements.

Preventive Maintenance System Review

Changes in technologies, mandated maintenance procedures, and equipment design require continuous reassessment of the entire preventive maintenance program.

Purchasing of Used Rather than New Vehicles

In the past, as a strategy to reduce Capital funding requirements for replacing vehicles and equipment, the Equipment Rental Division had incorporated the policy of purchasing used vehicles and equipment whenever possible. Interlocal agreements were in place with other municipalities having used vehicle purchasing contracts. These Interlocal agreements have expired and are no longer available as the used vehicle market pricing has increased so dramatically that the price difference is currently very close to new prices.

The operation of the Equipment Rental and Revolving Fund is budgeted in five service units:

Service Unit 634 – Fleet Maintenance

Service Unit 636 – Replacement Reserves

Service Unit 639 – Administration

Service Unit 646 – Interfund Payments

Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

Class Code	Position Title	2012 Actual	2013 Amended Budget	2014 Proposed Budget
1263	Fleet Manager	1.00	1.00	1.00
7122	Department Assistant II	1.00	1.00	1.00
8203	Fleet Maintenance Technician	2.00	2.00	2.00
8211	Mechanic I	6.00	6.00	6.00
8213	Automotive Storekeeper	1.00	1.00	1.00
12103	Equipment Supervisor	1.00	1.00	1.00
Total Personnel⁽¹⁾		12.00	12.00	12.00

(1) .15 FTE’s are funded by Public Works Administration (560).

BUDGET SUMMARY

Dept 551 Equip Rental Revolving	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
634 Fleet Maintenance	\$3,340,347	\$3,280,217	\$2,474,893	\$3,277,615	\$3,463,575	105.6%	105.7%
639 Administration	305,884	306,603	227,847	306,553	300,935	98.2%	98.2%
646 Interfund Payments	153,341	150,000	0	150,000	150,000	100.0%	100.0%
Total Expenditures	<u>\$3,799,572</u>	<u>\$3,736,820</u>	<u>\$2,702,740</u>	<u>\$3,734,168</u>	<u>\$3,914,510</u>	104.8%	104.8%

Revenue Summary By Service Unit

634 Fleet Maintenance	\$3,747,167	\$3,765,300	\$2,783,595	\$3,635,300	\$3,784,353	100.5%	104.1%
699 General Revenues	42,433	350	20,462	35,350	350	100.0%	1.0%
Total Revenues	<u>\$3,789,600</u>	<u>\$3,765,650</u>	<u>\$2,804,057</u>	<u>\$3,670,650</u>	<u>\$3,784,703</u>	100.5%	103.1%

Fund Balance

Beginning Balance	\$4,619,613	\$4,522,736	\$4,602,251	\$4,602,251	\$4,095,311	90.5%	89.0%
Revenues Less Expenditures	-9,971	28,830	101,318	-63,518	-129,807	-450.2%	204.4%
Ending Balance	<u>\$4,609,642</u>	<u>\$4,551,566</u>	<u>\$4,703,569</u>	<u>\$4,538,733</u>	<u>\$3,965,504</u>	87.1%	87.4%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$551,164	\$561,882	\$407,181	\$574,886	\$571,546	101.7%	14.6%
200 Personnel Benefits	212,104	239,798	163,110	239,992	224,007	93.4%	5.7%
Sub-Total Salaries & Benefits	763,268	801,680	570,291	814,878	795,553	99.2%	20.3%
300 Supplies	2,541,801	2,446,353	1,849,704	2,370,153	2,501,353	102.2%	63.9%
400 Other Services/Charges	91,624	91,994	87,619	142,344	144,036	156.6%	3.7%
500 Intergovernmental Svcs	153,341	150,000	0	150,000	150,000	100.0%	3.8%
600 Capital Outlays	0	0	9,696	10,000	85,000	n/a	2.2%
900 Intfnd Pymt f/Svcs	249,538	246,793	185,431	246,793	238,568	96.7%	6.1%
Total Expenditures	<u>\$3,799,572</u>	<u>\$3,736,820</u>	<u>\$2,702,741</u>	<u>\$3,734,168</u>	<u>\$3,914,510</u>	104.8%	100.0%

Dept 552 Equipment Rental Cap	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
636 Replacement Reserve	\$2,064,895	\$2,241,517	\$1,271,594	\$2,241,431	\$1,757,289	78.4%	78.4%
Revenue Summary By Service Unit							
636 Replacement Reserve	\$2,007,571	\$1,842,708	\$1,321,601	\$1,752,708	\$1,489,708	80.8%	85.0%
699 General Revenues	49,932	45,300	7,601	45,300	45,300	100.0%	100.0%
Total Revenues	<u>\$2,057,503</u>	<u>\$1,888,008</u>	<u>\$1,329,202</u>	<u>\$1,798,008</u>	<u>\$1,535,008</u>	81.3%	85.4%
Fund Balance							
Beginning Balance	\$0	\$0	\$0	\$0	\$0	n/a	n/a
Revenues Less Expenditures	-7,391	-353,509	57,609	-443,423	-222,281	62.9%	50.1%
Ending Balance	<u>-\$7,391</u>	<u>-\$353,509</u>	<u>\$57,609</u>	<u>-\$443,423</u>	<u>-\$222,281</u>	62.9%	50.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
	Actual	Amended Budget	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$81,794	\$82,016	\$61,388	\$82,286	\$83,448	101.7%	4.7%
200 Personnel Benefits	25,390	26,225	19,332	26,225	25,990	99.1%	1.5%
Sub-Total Salaries & Benefits	107,184	108,241	80,720	108,511	109,438	101.1%	6.2%
600 Capital Outlays	1,927,214	2,104,856	1,169,559	2,104,500	1,621,000	77.0%	92.2%
950 Interfund Opt Rent/Ls	30,496	28,420	21,316	28,420	26,852	94.5%	1.5%
Total Expenditures	<u>\$2,064,894</u>	<u>\$2,241,517</u>	<u>\$1,271,595</u>	<u>\$2,241,431</u>	<u>\$1,757,290</u>	78.4%	100.0%

EXPLANATORY NARRATIVE – DEPARTMENT 551

Service Unit 634 – Fleet Maintenance

This service unit supports the day to day operation of maintaining City vehicles.

Account 120 Overtime – Overtime in this service unit is primarily for emergency situations, particularly winter snow events and to support the operating divisions on a standby and call-in basis.

Account 310 Office and Operating Supplies – Major items budgeted include shop towels; electrical supplies; fasteners; belts; hoses; oil analysis kits and analyses; batteries; glass cleaner; clamps; routine office supplies; engine and transmission oils and filters and antifreeze.

Account 340 Items Purchased For Resale – This account pays for gasoline, diesel fuel, engine oil, anti-freeze, replacement parts, filters, tires and tire services.

Revenues are derived from M & O and interdepartmental charges related to equipment expenditures, fuel sales, and miscellaneous revenues. The following table compares Maintenance & Operation rates from 2013 to 2014. The table also illustrates the amount of change in dollars and percent of change to each division. Prior to the 2003 budget preparation, M & O charges were

prepared year to year by adding an equal inflation rate to all divisions. The 2014 budget reflects allocations based on 2013 year-to-date actual costs from the AIMMS cost collection system.

2013/2014 EQUIPMENT RENTAL M & O RATE CHART

Department	2013	2014	Amount Of Change	Percent Increase
	Budget O & M	Proposed Budget		
Human Resources	\$0	\$500	\$500	100.0
Code Administration	12,578	10,817	(1,761)	(16.3)
Planning	1,740	1,458	(282)	(19.3)
Engineering	4,849	4,563	(286)	(5.9)
City Hall Maintenance	897	1,888	991	110.5
Information Systems	320	366	46	14.4
Customer Services	8,410	6,479	(1,931)	(23.0)
Community Development	5,214	2,580	(2,634)	(50.5)
Community Relations	2,004	632	(1,372)	(68.5)
Parks and Recreation	127,538	104,017	(23,521)	(18.4)
Streets and Traffic	388,831	313,293	(75,538)	(19.4)
Cemetery	3,761	15,635	11,874	315.7
Stormwater	32,668	50,936	18,268	55.9
Transit	580,069	703,728	123,659	21.3
Refuse	441,383	373,963	(67,420)	(15.3)
Wastewater Operations	85,902	100,270	14,368	16.7
Water Operations	83,031	98,524	15,493	18.7
Irrigation	9,418	18,625	9,207	97.8
Equipment Rental	16,620	13,003	(3,617)	(21.8)
Public Works Administration	7,572	9,626	2,054	27.2
Total	\$1,812,805	\$1,830,903	\$18,098	

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 634 Fleet Maintenance	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$500,364	\$516,493	\$364,205	\$516,493	\$520,440	100.8%	100.8%
120 Overtime	9,420	9,000	3,953	9,000	9,000	100.0%	100.0%
130 Special Pay	7,628	4,000	11,855	15,600	9,000	225.0%	57.7%
140 Retire/Term Cashout	1,364	0	2,878	1,404	0	n/a	0.0%
Total	518,776	529,493	382,891	542,497	538,440	101.7%	99.3%
200 Personnel Benefits							
200 Personnel Benefits	202,644	230,023	156,478	230,023	213,841	93.0%	93.0%
280 Clothing & Misc	410	1,206	338	1,400	1,400	116.1%	100.0%
Total	203,054	231,229	156,816	231,423	215,241	93.1%	93.0%
300 Supplies							
310 Office/Oper Supplies	16,895	22,500	11,321	15,800	17,000	75.6%	107.6%
340 Items Pchsd f/Resale	2,512,215	2,405,000	1,821,787	2,335,000	2,465,000	102.5%	105.6%
350 Small Tools & Equip	5,541	13,500	12,512	14,000	14,000	103.7%	100.0%
Total	2,534,651	2,441,000	1,845,620	2,364,800	2,496,000	102.3%	105.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 634 Fleet Maintenance	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
400 Other Services/Charges							
420 Communications	1,212	1,000	995	1,000	1,000	100.0%	100.0%
470 Public Utility Services	0	1,000	0	1,000	1,000	100.0%	100.0%
480 Repairs/Maintenance	82,499	76,133	78,406	126,133	126,133	165.7%	100.0%
490 Miscellaneous	155	361	470	761	761	210.8%	100.0%
Total	83,866	78,494	79,871	128,894	128,894	164.2%	100.0%
640 Machinery/Equipment	0	0	9,696	10,000	85,000		
Total Expenditures - SU 634	<u>\$3,340,347</u>	<u>\$3,280,216</u>	<u>\$2,474,894</u>	<u>\$3,277,614</u>	<u>\$3,463,575</u>	105.6%	105.7%

Revenues

340 Chrgs f/Goods & Svcs	\$1,931,062	\$1,950,000	\$1,420,686	\$1,820,000	\$1,950,000	100.0%	107.1%
360 Miscellaneous Revenues	1,812,875	1,812,800	1,359,596	1,812,800	1,831,853	101.1%	101.1%
390 Other Financing Sources	3,230	2,500	3,313	2,500	2,500	100.0%	100.0%
Total Revenues - SU 634	<u>\$3,747,167</u>	<u>\$3,765,300</u>	<u>\$2,783,595</u>	<u>\$3,635,300</u>	<u>\$3,784,353</u>	100.5%	104.1%

Service Unit 639 – Administration

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

Account 410 Professional Services – Expenditures are related to hearing testing and retainage of specialists with regard to human resources and technically specific engineering issues.

Account 440 Advertising – This line item provides for newspaper notices, calls to bid and surplus equipment notices.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 639 Administration	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
110 Salaries and Wages	\$32,389	\$32,389	\$24,291	\$32,389	\$33,106	102.2%	102.2%
200 Personnel Benefits	9,050	8,568	6,294	8,568	8,766	102.3%	102.3%
300 Supplies							
310 Office/Oper Supplies	2,013	1,000	181	1,000	1,000	100.0%	100.0%
320 Fuel Consumed	5,137	4,353	3,902	4,353	4,353	100.0%	100.0%
Total	7,150	5,353	4,083	5,353	5,353	100.0%	100.0%
400 Other Services/Charges							
410 Professional Services	314	1,000	0	0	0	0.0%	n/a
420 Communications	1,086	1,900	1,375	1,900	3,092	162.7%	162.7%
430 Trans/Training	1,104	5,000	1,940	4,500	5,000	100.0%	111.1%
440 Advertising	271	0	120	250	250	n/a	100.0%
470 Public Utility Services	586	0	782	1,200	1,200	n/a	100.0%
490 Miscellaneous	4,396	5,600	3,531	5,600	5,600	100.0%	100.0%
Total	7,757	13,500	7,748	13,450	15,142	112.2%	112.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 639 Administration	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Ls	27,362	29,836	22,714	29,836	26,219	87.9%	87.9%
980 Interfund Grg/Plnt Chg	133,437	133,437	100,077	133,437	133,437	100.0%	100.0%
990 Interfund Admin Chgs	88,739	83,520	62,640	83,520	78,912	94.5%	94.5%
Total	249,538	246,793	185,431	246,793	238,568	96.7%	96.7%
Total Expenditures - SU 639	\$305,884	\$306,603	\$227,847	\$306,553	\$300,935	98.2%	98.2%

Service Unit 646 – Interfund Payments

This item represents transfers from other funds for the operation of the Environmental Fund with a surcharge on fuel.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 646 Interfund Payments	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
550 Interfund Subsidies	\$153,341	\$150,000	\$0	\$150,000	\$150,000	100.0%	100.0%

Service Unit 699 – General Revenues

These items show the cash balances of both the Operating Division, 551 Equipment Rental, and the 552 Replacement Reserves. Also included are revenues received as a result of warranty repairs performed by the City and reimbursed by vehicle manufacturers and insurance settlements, along with interest income on operating reserves and M & O revenues.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 699 General Revenues	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$4,619,613	\$4,522,736	\$4,602,251	\$4,602,251	\$4,095,311	90.5%	89.0%
360 Miscellaneous Revenues	42,433	350	20,462	35,350	350	100.0%	1.0%
Total Revenues - SU 699	\$4,662,046	\$4,523,086	\$4,622,713	\$4,637,601	\$4,095,661	90.6%	88.3%

EXPLANATORY NARRATIVE – DEPARTMENT 552

Service Unit 636 – Equipment Replacement

The 2014 Replacement budget allocation is used to purchase vehicles and/or pieces of equipment.

Account 120 Overtime – Overtime in this service unit is primarily due to mandatory scheduled work that must be completed even though normal schedules are full.

Account 640 Machinery and Equipment – Fleet replacement needs and replacements. The following table lists the requests for equipment replacement and additions to the City fleet for 2014.

EQUIPMENT RENTAL REPLACEMENTS/ADDITIONS

<u>Division</u>	<u>Description</u>	<u>Replacing</u>	<u>2014 Budget</u>	<u>Fund Total</u>
Engineering	Toyota Tacoma Ext Cab 4X2 PU	ER2248	\$27,000	\$27,000
Streets & Traffic	Ford 1 Ton Crew Cab F350 w/Flatbed	ER3098x	45,000	
	Front Loader s/4-1 Multi-Purp Bkt/Cplr	ER6063	175,000	220,000
Water & Irrigation	½ Ton PU Ext Cab 4X2 w/Cab High Can	ER2224	30,000	
	Toro Dingo TX 525 w/Trailer	Add	44,000	
	Ford/Utilitmaster Step Van	ER3158	100,000	174,000
Refuse	Automated Sideloadng Refuse Truck	ER3151	315,000	
	Automated Sideloadng Refuse Truck	ER3168	315,000	630,000
Wastewater	½ Ton PU Ext Cab 4x2 w/Service Body	ER2265	40,000	
	Ford Transit Connect	ER2265	40,000	
	Ford Transit Connect	ER2266	40,000	
	Combination Sewer Cleaner	ER3071X	450,000	570,000
Total				\$1,621,000

Revenues consist of replacement fund transfers from other departments for the purchase of fleet vehicles. The chart below lists the individual departments' projected 2014 year-end replacement fund balances within the Equipment Rental fund.

REPLACEMENT FUND BALANCES

<u>Fund</u>	<u>Division</u>	<u>Projected 2014 Balance</u>
016	Human Resources	\$695
021	Environmental Planning	11,367
022	Code Administration	24,064
031	Police	0
041	Engineering	64,378
054	Utilities	37,627
125	Community Relations	42,649
131	Parks & Recreation	(11,226)
141	Streets	96,542
144	Cemetery	4,634
441	Stormwater	284,843
471	Refuse	81,155
473	Wastewater	1,968,141
474	Water	695,154
475	Irrigation	184,900
551	Equipment Rental	41,003
560	Public Works Administration	35,134
Total		\$3,561,060

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 636 Replacement Reserve	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$81,175	\$81,291	\$60,763	\$81,291	\$82,723	101.8%	101.8%
120 Overtime	602	700	338	700	700	100.0%	100.0%
130 Special Pay	18	25	287	295	25	100.0%	8.5%
Total	81,795	82,016	61,388	82,286	83,448	101.7%	101.4%
200 Personnel Benefits	25,390	26,225	19,332	26,225	25,990	99.1%	99.1%
640 Machinery & Equipment	1,927,214	2,104,856	1,169,559	2,104,500	1,621,000	77.0%	77.0%
990 Interfund Admin Chgs	30,496	28,420	21,316	28,420	26,852	94.5%	94.5%
Total Expenditures - SU 636	<u>\$2,064,895</u>	<u>\$2,241,517</u>	<u>\$1,271,595</u>	<u>\$2,241,431</u>	<u>\$1,757,290</u>	78.4%	78.4%
Revenues							
360 Miscellaneous Revenues	\$1,902,708	\$1,802,708	\$1,258,278	\$1,677,708	\$1,399,708	77.6%	83.4%
390 Other Financing Sources	104,863	40,000	63,323	75,000	90,000	225.0%	120.0%
Total Revenues - SU 636	<u>\$2,007,571</u>	<u>\$1,842,708</u>	<u>\$1,321,601</u>	<u>\$1,752,708</u>	<u>\$1,489,708</u>	80.8%	85.0%

Service Unit 699 – General Revenues

These revenues consist primarily of interest from investments.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
360 Miscellaneous Revenues	\$49,932	\$45,300	\$7,601	\$45,300	\$45,300	100.0%	100.0%

PUBLIC WORKS
2014 BUDGET NARRATIVE

ENVIRONMENTAL

Director of Public Works
Fleet and Facilities Manager

Scott Schafer
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 four City owned sites. The City Manager may annually adjust the surcharge as required.

Additional revenue is placed into this Fund from grants or loans. The amount and timing of receipt is dependent on project approval and construction progress of each individual project. The timing is not usually coincidental with year-end.

All departments and divisions must ensure that the employees become fully aware of environmental regulations that may affect them and in turn, must abide by these environmental regulations each and every day.

Whenever there are no specific compliance projects identified, the funds accumulated remain an unobligated appropriation available on a contingency basis.

The service units in this division are:

Service Unit 639 – Administration
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 555 Environmental Fund	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Amended</u>	<u>Actual</u>	<u>Estimated</u>	<u>Projected</u>	<u>from</u>	<u>from</u>
		<u>Budget</u>	<u>09/30/13</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
639 Administration	\$146,154	\$192,950	\$45,403	\$192,950	\$192,950	100.0%	100.0%
Revenue Summary By Service Unit							
639 Administration	\$153,341	\$150,000	\$0	\$150,000	\$150,000	100.0%	100.0%

Fund Balance

Beginning Balance	\$431,611	\$304,272	\$438,798	\$438,798	\$395,848	130.1%	90.2%
Revenues Less Expenditures	7,186	-42,950	-45,403	-42,950	-42,950	100.0%	100.0%
Ending Balance	<u>\$438,797</u>	<u>\$261,322</u>	<u>\$393,395</u>	<u>\$395,848</u>	<u>\$352,898</u>	135.0%	89.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
300 Supplies	\$0	\$500	\$0	\$500	\$500	100.0%	0.3%
400 Other Services/Charges	15,867	142,450	14,715	142,450	142,450	100.0%	73.8%
600 Capital Outlays	130,287	50,000	30,688	50,000	50,000	100.0%	25.9%
Total Expenditures	<u>\$146,154</u>	<u>\$192,950</u>	<u>\$45,403</u>	<u>\$192,950</u>	<u>\$192,950</u>	100.0%	100.0%

EXPLANATORY NARRATIVES

Service Unit 639 – Administration

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

Account 410 Professional Services – The professional services line item will be used to pay fuel tank licensing fees and to fund other monitoring and potential mediation efforts as required.

Account 600 Capital Projects – In 2010, the City was successful in obtaining grant money from the Department of Ecology to assist in two major projects at the Yakima Airport, the fuel capacity expansion and the airport tank cleanup. These projects were completed by the end of 2012. The only projection for 2014 is a reserve for contingencies that may arise.

FUND 555 EXPENDITURES - CONSTRUCTION PROJECTS

Number	Project	2014 Projected
0000	Project Contingency	\$100,000

Revenues consist of an annual transfer from the Equipment Rental fund to pay for any environmental cleanup issues that may arise.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 639 Administration	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
310 Office/Oper Supplies	\$0	\$500	\$0	\$500	\$500	100.0%	100.0%
400 Other Services/Charges							
410 Professional Services	15,867	25,000	0	25,000	25,000	100.0%	100.0%
430 Trans/Training	0	950	0	950	950	100.0%	100.0%
480 Repairs/Maintenance	0	15,000	14,671	15,000	15,000	100.0%	100.0%
490 Miscellaneous	0	101,500	44	101,500	101,500	100.0%	100.0%
Total	<u>15,867</u>	<u>142,450</u>	<u>14,715</u>	<u>142,450</u>	<u>142,450</u>	100.0%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 639 Administration	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
600 Capital Outlays							
630 Impr Other Than Bldg	130,287	0	785	0	0	n/a	n/a
640 Machinery & Equip	0	50,000	29,903	50,000	50,000	100.0%	100.0%
Total	130,287	50,000	30,688	50,000	50,000	100.0%	100.0%
Total Expenditures - SU 639	\$146,154	\$192,450	\$45,403	\$192,450	\$192,450		
Revenues							
390 Other Financing Sources	\$153,341	\$150,000	\$0	\$150,000	\$150,000	100.0%	100.0%

Service Unit 699 – General Revenues

This item consists of the beginning balance in the fund.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$431,611	\$304,272	\$438,798	\$438,798	\$395,848	130.1%	90.2%

PARKS & RECREATION
GENERAL GOVERNMENT

Director of Public Works
Parks & Recreation Manager

Scott Schafer
Ken Wilkinson

DEFINITION

The Parks and Recreation Division provide and maintain leisure services and park facilities for the community. The mission of the Parks and Recreation Division is to provide and promote community leisure as well as recreational and cultural opportunities for all citizens. This is accomplished through professional staff who provide recreational programs and activities and who maintain facility standards making them aesthetic and desirable for use. Through our services we strive to enhance personal well-being and to improve the quality of life that makes Yakima a great place to live, work and play.

The Parks and Recreation Division staff has continued to make every effort to provide exceptional service to the citizens of Yakima during this past year.

2013 Accomplishments Highlights

Park Maintenance

- Franklin Park Improvements:
 - Completed new pavilion, playground with two shelters and parking lot.
 - Redesigned irrigation systems.
 - Installed over 20,000 square feet of sod.
 - Redirected storm drain.
 - Installed new safety surfacing under all park playgrounds.
- Planted numerous trees through our Leaf a Legacy program.
- Removal and pruning of dangerous and/or dead trees throughout parks.
- Installed Underground Injection Control (UIC) for spray ground at Martin Luther King park.
- Striped parking lots at Kiwanis Gateway, Gilbert, Kissel, Randall, Milroy, Gardner, and Elks parks.
- Chesterley Park Improvements:
 - Removed bleachers and concrete pads on fields 1, 2 & 3.
 - Tilled and added over 80 yards of new topsoil on the soccer complex.
 - Reseeded field 2 and surrounding areas.
 - Replaced irrigation filtration diaphragms.
- Planted numerous trees through our Leaf a Legacy program.
- Purchased new pressure washer utilizing grant funds for graffiti removal.
- New parking lot lighting at Gilbert Park and repaired lighting at West Valley Park.
- New warning signs placed around pond at Kiwanis Park.

Community Recreation

- Beyond the Bell registration is up 50% over last year.
- Summer Day Camp was very successful and filled to capacity again this year even with the \$20 registration fee per child.

- Two new successful programs this year were Rugby Day Camp and Cheer Camp.
- Halloween Fright Nights produced good participation numbers.
- Franklin Park Summer Sunset Concert Series added a new TV sponsor. The concert had over 3,000 people in attendance this year.
- The 2013 Summer Outdoor Cinema Series secured \$3,500 in sponsorships, which allowed Parks to offer 6 very popular movie nights at Gilbert Park.
- Members of the Parks & Recreation team have been trained on updating our new website and are becoming proficient at updating our information on the website on a regular basis.
- Registration for some programs and reservations for picnic shelters were available online.

Fisher Park Golf Course

- A total of 12,785 rounds of golf were played at Fisher Park Golf Course in 2013.
- Over 100 children participated in the Golfin' Around program that was held at Fisher Golf course as part of the Kiddin' Around program.
- Implemented a new family golf day on Sundays after 3:00 pm.
- KXDD Loyal Listener Club golfers increased by over 11% this year (1,636 in 2013 compared to 1,457 in 2012).

Aquatics

- Increased attendance and revenue at Lions Pool.
- Improved Franklin Pool operating schedule to include discount evening swims.
- Held the annual "Paws in the Pool" event, 145 dogs and 232 people.
- Increased revenue at Snack Shack at Franklin Pool.
- Increased swim lesson participation at Lions Pool.
- Offered weekend lap/water walking swims at Lions and Franklin Pools.

Seniors/Harman Center

- Replaced and/or repaired all outdoor lighting.
- Hosted annual volunteer appreciation dinner.
- Facilitated Seniors Inc. and Staff retreat.
- Secured Day Break and Foot Care grants through Aging & Long Term Care (ALTC).
- Utilized Work Source's Back to Work Program for additional staff at no charge.
- Added new exercise classes.
- Over 250 different volunteers worked on various events at the Harman Center.
- Installed new outdoor entry carpet.
- Hosted annual Breakfast with Santa Claus.

Adult & Youth Sports

- The 2013 State High School Softball 2B/1B Fastpitch Tournament was hosted at the Gateway Complex.
- The Gateway Sports Complex hosted the Northwest Athletic Association of Community Colleges (NWAACC) Crossover Tournament in April. Twenty-four women's community college softball teams from all over the northwest competed in the tournament.
- Gateway & Kiwanis hosted 16 Youth Baseball Tournaments which brought in over 500 youth teams to Yakima.
- Gateway & Kiwanis sports complexes hosted the 2013 ASA State A & B 16U Girls Fastpitch Championships.

- The Gateway & Kiwanis sports complexes hosted 27 tournaments from March 8 – October 20.
- Completed construction & opened the three new multi-purpose fields and the restrooms/concession stand building at Kiwanis park.
- Exceeded 2013 projected concession stand revenues by over \$10,000.
- One hundred ninety-eight Adult Slow pitch teams competed in our summer softball leagues, which equaled 2,970 participants.
- Our adult volleyball leagues grew to 70 teams.
- Able to maintain Co-Ed Soccer league, even though it was difficult due to 5 other leagues offering co-ed division now.
- The 2013 Hot Shots 3-on-3 Basketball Tournament, which our department assists every year, had the largest number of team entries in the history of the Hot Shots Basketball Tournament. There were 497 youth through adult teams that played in the tournament which equals 1,988 players.

Administration

- Ground Breaking Ceremony for Franklin Park Rotary Projects.
- Grand Opening Ceremony for Franklin Park Rotary Project, pavilion, playground & shelters.
- Online Program Registration and Facility Reservation system available to citizens.
- Installed 34 Trek Yakima wayfinding signs.
- Installed William O. Douglas Heritage Trail marker signs within city limits.

2014 Major Goals

- Renovate and expand Fisher Park Golf Course parking lot.
- Resurface Kissel Park tennis courts.
- Establish a renovation plan for Randall Park.
- Complete Trails and Walkways Master Plan.
- Continue to explore the possibility of an Off Lease Dog Park.

The following service units are included in the Parks and Recreation Division:

Service Unit 421 – Park Maintenance

Service Unit 422 – Community Recreation

Service Unit 423 – Fisher Golf Course

Service Unit 424 – Aquatics

Service Unit 425 – Senior Center

Service Unit 426 – Sports

Service Unit 427 – Grants, Sponsorships, Contributions, Youth Programs

Service Unit 429 – Administration

Service Unit 645 – Interfund Distribution

Service Unit 699 – General Revenues

PERFORMANCE STATISTICS

	2012 Actual	2013 Amended Budget	2014 Proposed Budget
Park Maintenance			
Yakima Population (Office of Financial Management)	91,930	92,620	93,310
Acres of Park Land Maintained by Parks and Recreation [286.8 acres of park land and 40 acres at the Arboretum]	326.80	330.68	330.68
Full-time Equivalent Maintenance Employees	12.75	12.75	12.75
Acres of Turf Trimmed, Mowed, Sprayed, Irrigated 33 Weeks / Year, Daily Litter Patrolled Year-round	326.80	330.68	330.68
Square Feet of Playground Equipment, Inspected, Repaired / 16 Locations	Twice /monthly	Twice /monthly	Twice /monthly
Linear Feet of Hard Surface Pathway and Sidewalks, Snow Removal, Repairs	36,848	39,634	39,634
Square Feet of Parking Lot, Snow Removal, Repairs	558,563	564,543	564,543
Fisher Park Golf Course			
Number of Acres Requiring High Quality Maintenance	19	19	19
Hours of Operation per season	2,580	2,592	2,592
Total Days Open	215	216	216
Number of Rounds of Golf	13,568	12,785	12,785
Average Players Per Day	63	59	59
Aquatics			
Lions Attendance	45,000	45,500	50,000
Franklin Attendance	34,848	34,000	34,500
Senior Center			
Yakima Senior Population	15,581	15,721	16,000
Volunteer Hours	17,189	17,187	17,400
Number of People Attending Programs at the Harmon Center (unduplicated).	38,480	39,000	40,000
Indexed Number of Participants	92,000	92,000	92,300
Number of Programs Offered	842	854	860
Number of Program Days	320	326	330
Average Number of Participants Per Day	287	293	300

AUTHORIZED PERSONNEL

Class Code	Position Title	2012	2013	2014
		Actual	Amended Budget	Proposed Budget
1267	Parks and Recreation Manager	1.00	1.00	1.00
5202	Golf Course Attendant	0.75	0.75	0.75
5235	Recreation Activities Specialist	1.00	1.00	1.00
5256	Recreation Activities Coordinator	2.00	2.00	2.00
5266	Aquatic Specialist	1.00	1.00	1.00
7111	Senior Center Assistant	1.00	1.00	1.00
8818	Parks Maintenance Specialist	5.50	5.50	5.50
8819	Parks Maintenance Worker	2.25	2.25	2.25
8825	Golf Course Maintenance Specialist	1.00	1.00	1.00
8841	Aquatic Maintenance Technician	1.00	1.00	1.00
11501	Recreation Program Supervisor	1.00	1.00	1.00
11503	Recreation Supervisor	1.80	1.80	1.80
11604	Parks and Recreation Admin Associate ⁽¹⁾	1.00	0.00	1.00
13102	Parks Superintendent	1.00	1.00	1.00
Total Personnel		21.30	20.30	21.30

(1) The Administrative Associate position was filled at 2/5 or .40 FTE by a City Planner for all of 2012 and 2013.

BUDGET SUMMARY

Dept 131 Parks And Recreation	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
421 Park Maintenance	\$1,286,106	\$1,314,048	\$1,018,432	\$1,283,978	\$1,386,233	105.5%	108.0%
422 Community Recreation	127,902	140,083	118,210	140,383	140,510	100.3%	100.1%
423 Golf Course Activities	152,693	169,420	135,188	170,368	178,137	105.1%	104.6%
424 Aquatics	621,348	570,459	520,436	639,114	663,126	116.2%	103.8%
425 Senior Center	590,402	724,981	486,883	623,581	717,589	99.0%	115.1%
426 Sports	361,130	376,821	319,485	404,312	417,098	110.7%	103.2%
427 Grants,Spons & Contrib	85,280	91,439	63,686	92,039	89,373	97.7%	97.1%
429 Administration	560,538	558,673	443,044	558,673	603,881	108.1%	108.1%
645 Interfund Distribution	261,500	186,500	93,250	216,500	216,500	116.1%	100.0%
Total Expenditures	\$4,046,899	\$4,132,424	\$3,198,614	\$4,128,948	\$4,412,447	106.8%	106.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Revenue Summary By SU	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
421 Park Maintenance	\$28,039	\$21,100	\$31,508	\$38,100	\$58,100	275.4%	152.5%
422 Community Recreation	20,301	36,000	26,483	38,700	38,700	107.5%	100.0%
423 Golf Course Activities	107,084	109,200	88,271	109,200	109,200	100.0%	100.0%
424 Aquatics	224,273	237,115	202,802	235,115	235,115	99.2%	100.0%
425 Senior Center	425,833	581,900	374,541	434,900	550,900	94.7%	126.7%
426 Sports	246,680	284,250	226,054	246,000	274,000	96.4%	111.4%
427 Grants,Spons & Contrib	24,214	20,400	19,239	20,400	20,400	100.0%	100.0%
429 Administration	1,871	2,200	1,287	2,200	2,200	100.0%	100.0%
645 Interfund Distribution	1,433,150	1,275,000	957,456	1,350,000	1,360,000	106.7%	100.7%
699 General Revenues	1,699,444	1,516,600	844,214	1,871,600	1,708,600	112.7%	91.3%
Total Revenues	<u>\$4,210,889</u>	<u>\$4,083,765</u>	<u>\$2,771,855</u>	<u>\$4,346,215</u>	<u>\$4,357,215</u>	106.7%	100.3%

Fund Balance

Beginning Balance	\$296,800	\$363,235	\$460,790	\$460,790	\$678,057	186.7%	147.2%
Revenues Less Expenditures	163,990	-48,660	-426,759	217,266	-55,233	113.5%	-25.4%
Ending Balance	<u>\$460,790</u>	<u>\$314,575</u>	<u>\$34,031</u>	<u>\$678,056</u>	<u>\$622,824</u>	198.0%	91.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$1,461,018	\$1,437,218	\$1,144,558	\$1,471,426	\$1,581,707	110.1%	35.8%
200 Personnel Benefits	496,638	546,837	393,078	557,961	591,663	108.2%	13.4%
Sub-Total Salaries & Benefits	1,957,656	1,984,055	1,537,636	2,029,387	2,173,370	109.5%	49.3%
300 Supplies	384,139	446,100	369,297	473,600	428,600	96.1%	9.7%
400 Other Services/Charges	931,412	991,881	775,039	885,572	1,043,989	105.3%	23.7%
500 Intergovernmental Svcs	264,542	192,300	96,187	222,300	222,300	115.6%	5.0%
600 Capital Outlays	0	0	1,480	0	0	n/a	0.0%
900 Intfnd Pymt f/Svcs	509,149	518,089	418,974	518,089	544,188	105.0%	12.3%
Total Expenditures	<u>\$4,046,898</u>	<u>\$4,132,425</u>	<u>\$3,198,613</u>	<u>\$4,128,948</u>	<u>\$4,412,447</u>	106.8%	100.0%

EXPLANATORY NARRATIVE

Service Unit 421 – Park Maintenance

Service unit 421 provides and administers the overall maintenance for the City parks and the park facilities.

Account 120 Overtime – This line item is used to pay staff for necessary repairs to the parks after hours or on weekends. It is also used for snow removal in the parks, on the pathways and in parking lots.

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

Account 310 Operating Supplies – This line item covers all operational supplies for park maintenance including fertilizers, herbicides, lumber, paint, irrigation, restrooms, etc. A large portion of this line

item is spent on supplies to make repairs due to vandalism. Additionally, this account is utilized for irrigation repairs due to normal wear and tear.

Revenues consist of special project fees, rentals and donations.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 421 Park Maintenance	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$484,338	\$490,804	\$325,364	\$438,200	\$509,481	103.8%	116.3%
120 Overtime	1,271	0	1,050	2,000	0	n/a	0.0%
130 Special Pay	3,502	3,240	6,949	8,992	3,240	100.0%	36.0%
140 Retire/Term Cashout	0	0	9,177	9,191	1,500	n/a	16.3%
Total	489,111	494,044	342,540	458,383	514,221	104.1%	112.2%
200 Personnel Benefits							
200 Personnel Benefits	195,459	223,496	138,942	223,496	221,855	99.3%	99.3%
280 Clothing & Misc	1,710	1,500	1,921	1,500	1,500	100.0%	100.0%
Total	197,169	224,996	140,863	224,996	223,355	99.3%	99.3%
300 Supplies							
310 Office/Oper Supplies	104,128	148,000	106,621	152,000	117,000	79.1%	77.0%
320 Fuel Consumed	63,399	60,000	51,010	60,000	60,000	100.0%	100.0%
350 Small Tools & Equip	10	0	138	0	0	n/a	n/a
Total	167,537	208,000	157,769	212,000	177,000	85.1%	83.5%
400 Other Services/Charges							
410 Professional Services	250	0	0	0	0	n/a	n/a
420 Communications	1,475	1,400	1,168	1,400	1,329	94.9%	94.9%
450 Oper Rentals & Leases	0	250	0	250	250	100.0%	100.0%
470 Public Utility Services	303,270	240,645	264,501	242,236	250,886	104.3%	103.6%
480 Repairs/Maintenance	11,123	4,000	6,492	4,000	50,000	n/a	n/a
490 Miscellaneous	842	975	399	975	975	100.0%	100.0%
Total	316,960	247,270	272,560	248,861	303,440	122.7%	121.9%
530 State/Cnty Tax/Assess	365	3,200	1,567	3,200	3,200	100.0%	100.0%
630 Impr Other Than Bldg	0	0	1,480	0	0	n/a	n/a
950 Interfund Opt Rent/Ls	114,964	136,538	101,653	136,538	165,017	120.9%	120.9%
Total Expenditures - SU 421	<u>\$1,286,106</u>	<u>\$1,314,048</u>	<u>\$1,018,432</u>	<u>\$1,283,978</u>	<u>\$1,386,233</u>	105.5%	108.0%
Revenues							
340 Chrgs f/Goods & Svcs	\$14,394	\$16,000	\$27,069	\$25,000	\$45,000	281.3%	180.0%
360 Miscellaneous Revenues	13,645	5,100	4,440	13,100	13,100	256.9%	100.0%
Total Revenues - SU 421	<u>\$28,039</u>	<u>\$21,100</u>	<u>\$31,509</u>	<u>\$38,100</u>	<u>\$58,100</u>	275.4%	152.5%

Service Unit 422 – Community Recreation

This service unit provides and administers year-round recreation and leisure services for youth, adults and families in all areas of the community. Activities include youth and adult enrichment programs, summer playgrounds and special community events. Current offerings include free summer playground program, the “Beyond the Bell” after school program, limited special activities, free movies and summer concerts in the parks.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as summer concert costs for set up and take down. Performers are also paid from this account.

Revenues consist of program fees and donations.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 422 Comm Recreation	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$75,630	\$82,386	\$71,036	\$82,386	\$82,808	100.5%	100.5%
120 Overtime	0	0	124	0	0	n/a	n/a
130 Special Pay	577	567	738	867	567	100.0%	65.4%
Total	76,207	82,953	71,898	83,253	83,375	100.5%	100.1%
200 Personnel Benefits	25,865	31,230	23,807	31,230	31,235	100.0%	100.0%
310 Office/Oper Supplies	1,120	500	311	500	500	100.0%	100.0%
400 Other Services/Charges							
410 Professional Services	24,709	25,000	22,194	25,000	25,000	100.0%	100.0%
430 Trans/Training	0	200	0	200	200	100.0%	100.0%
490 Miscellaneous	0	200	0	200	200	100.0%	100.0%
Total	24,709	25,400	22,194	25,400	25,400	100.0%	100.0%
Total Expenditures - SU 422	<u>\$127,901</u>	<u>\$140,083</u>	<u>\$118,210</u>	<u>\$140,383</u>	<u>\$140,510</u>	100.3%	100.1%
Revenues							
340 Chrgs f/Goods & Svcs	\$10,639	\$27,500	\$26,483	\$30,200	\$30,200	109.8%	100.0%
360 Miscellaneous Revenues	9,662	8,500	0	8,500	8,500	100.0%	100.0%
Total Revenues - SU 422	<u>\$20,301</u>	<u>\$36,000</u>	<u>\$26,483</u>	<u>\$38,700</u>	<u>\$38,700</u>	107.5%	100.0%

Service Unit 423 – Fisher Golf Course

This service unit provides a quality par three golf course to the public. It is the only municipal golf course operated by the City. Reductions in expenses and personnel have assisted in decreasing the overall costs for golf course operations.

Account 120 Overtime – Overtime in this service unit is primarily due to special golf events and during 2014 overtime was paid to golf course workers to repair substantial vandalism to the golf course.

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

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

Revenues consist of greens fees, resale items, golf club and pull cart rentals, and golf instruction classes.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 423 Golf Course Activities	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$66,776	\$79,073	\$53,708	\$79,073	\$79,083	100.0%	100.0%
120 Overtime	287	0	31	0	0	n/a	n/a
130 Special Pay	197	127	1,092	1,075	127	100.0%	11.8%
Total	67,260	79,200	54,831	80,148	79,210	100.0%	98.8%
200 Personnel Benefits							
200 Personnel Benefits	28,528	34,233	23,165	34,233	38,334	112.0%	112.0%
280 Clothing & Misc	0	500	594	500	500	100.0%	100.0%
Total	28,528	34,733	23,759	34,733	38,834	111.8%	111.8%
300 Supplies							
310 Office/Oper Supplies	12,366	15,500	14,087	15,500	15,500	100.0%	100.0%
340 Items Pchsd f/Resale	4,408	5,000	4,214	5,000	5,000	100.0%	100.0%
Total	16,774	20,500	18,301	20,500	20,500	100.0%	100.0%
400 Other Services/Charges							
410 Professional Services	3,758	3,000	4,105	3,000	3,000	100.0%	100.0%
420 Communications	1,737	2,026	3,593	2,026	5,506	271.8%	271.8%
470 Public Utility Services	32,751	28,161	30,088	28,161	29,287	104.0%	104.0%
480 Repairs/Maintenance	161	300	0	300	300	100.0%	100.0%
490 Miscellaneous	1,179	1,000	272	1,000	1,000	100.0%	100.0%
Total	39,586	34,487	38,058	34,487	39,093	113.4%	113.4%
530 State/Cnty Tax/Assess	545	500	238	500	500	100.0%	100.0%
Total Expenditures - SU 423	\$152,693	\$169,420	\$135,187	\$170,368	\$178,137	105.1%	104.6%
Revenues							
330 Intergov't Revenue	\$4,000	\$0	\$0	\$0	\$0	n/a	n/a
340 Chrgs f/Goods & Svcs	91,987	97,500	78,271	97,500	97,500	100.0%	100.0%
360 Miscellaneous Revenues	11,097	11,700	10,000	11,700	11,700	100.0%	100.0%
Total Revenues - SU 423	\$107,084	\$109,200	\$88,271	\$109,200	\$109,200	100.0%	100.0%

Service Unit 424 – Aquatics

This service unit has been established to plan, implement and provide the City's Aquatic programs for the health, safety and recreational needs of the community and to maintain the City's swimming pools. The 2014 Budget reflects the operation of Lions and Franklin pools.

AQUATICS EXPENDITURE / REVENUE PROFILE

	2008	2009	2010	2011	2012	2013	2014
	Actual	Actual	Actual	Actual	Actual	Estimate	Proposed
Lions							
Attendance	41,865	44,370	44,500	44,500	45,000	45,500	50,000
Expenditures	\$393,983	\$430,245	\$370,191	\$414,299	462,575	465,000	466,000
Revenue	\$125,085	\$147,783	\$138,121	\$126,883	118,918	122,000	123,000
% Self Supporting	32%	34%	37%	31%	26%	26%	26%
Net Cost / Participant	\$6.42	\$6.37	\$5.22	\$6.46	\$7.64	\$7.58	\$6.86
Franklin							
Attendance	28,483	33,838	34,533	34,533	34,000	34,500	40,000
Expenditures	\$159,703	\$215,094	\$233,772	\$277,983	158,775	153,660	158,000
Revenue	\$87,098	\$91,047	\$101,142	\$107,398	98,272	96,030	98,000
% Self Supporting	55%	42%	43%	39%	62%	62%	62%
Net Cost / Participant	\$2.55	\$3.67	\$3.84	\$4.94	\$1.78	\$1.67	\$1.50
Combined Total							
Attendance	70,348	78,208	79,033	79,033	79,000	80,000	90,000
Expenditures	\$553,686	\$645,339	\$603,963	\$692,282	621,350	618,660	624,000
Revenue	\$212,183	\$238,830	\$239,263	\$180,067	217,190	218,030	221,000
% Self Supporting	38%	37%	40%	34%	35%	35%	35%
Net Cost / Participant	\$4.85	\$5.20	\$4.61	\$5.80	\$5.12	\$5.01	\$4.48

Account 120 Overtime – Overtime in this service unit is primarily due to staff shortages. Currently, the number of certified lifeguards is below the needed amount to operate the pools. Efforts are made every year to offer certified lifeguard training courses to train additional lifeguards.

Account 130 Special Pay – The areas that require special pay frequently are for lifeguards that are placed in a supervisory role and have oversight of pool operations when needed.

Revenues consist of swim instruction fees, pool rentals, resale items and general pool admission.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 424 Aquatics	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$329,605	\$283,411	\$274,178	\$332,492	\$352,657	124.4%	106.1%
120 Overtime	1,233	3,300	3,845	3,300	3,300	100.0%	100.0%
130 Special Pay	1,592	200	4,825	4,550	200	100.0%	4.4%
Total	332,430	286,911	282,848	340,342	356,157	124.1%	104.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 424 Aquatics	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
200 Personnel Benefits							
200 Personnel Benefits	86,025	82,864	73,390	93,988	104,279	125.8%	110.9%
280 Clothing & Misc	659	500	790	500	500	100.0%	100.0%
Total	86,684	83,364	74,180	94,488	104,779	125.7%	110.9%
300 Supplies							
310 Office/Oper Supplies	51,663	50,600	50,538	60,600	50,600	100.0%	83.5%
340 Items Pchsd for Resale	14,635	11,000	14,866	11,000	11,000	100.0%	100.0%
Total	66,298	61,600	65,404	71,600	61,600	100.0%	86.0%
400 Other Services/Charges							
420 Communications	3,651	4,241	3,993	4,241	5,902	139.2%	139.2%
430 Trans/Training	0	200	0	200	200	100.0%	100.0%
470 Public Utility Services	123,382	124,893	85,485	118,993	125,238	100.3%	105.2%
480 Repairs/Maintenance	6,783	7,000	5,233	7,000	7,000	100.0%	100.0%
490 Miscellaneous	1,342	1,250	3,083	1,250	1,250	100.0%	100.0%
Total	135,158	137,584	97,794	131,684	139,590	101.5%	106.0%
530 State/Cnty Tax/Assess	777	1,000	211	1,000	1,000	100.0%	100.0%
Total Expenditures - SU 424	\$621,347	\$570,459	\$520,437	\$639,114	\$663,126	116.2%	103.8%
Revenues							
330 Intergov't Revenue	\$5,085	\$0	\$0	\$0	\$0	n/a	n/a
340 Chrgs f/Goods & Svcs	177,769	178,115	160,382	186,115	186,115	104.5%	100.0%
360 Miscellaneous Revenues	41,419	59,000	42,420	49,000	49,000	83.1%	100.0%
Total Revenues - SU 424	\$224,273	\$237,115	\$202,802	\$235,115	\$235,115	99.2%	100.0%

Service Unit 425 – Senior Center

This service area provides services to individual who are 55 years of age or older in the Greater Yakima Area.

Account 410 Professional Services – This line item is utilized for janitorial contracts for the Harman Center, alarm services and copy machine contract although the majority of the line item is used for travel program that is offset by revenues from the tours.

Account 440 Advertising – This line item provides for advertising for special events held at the Harman Center and for newsletters that are mailed to seniors.

Revenues consist of program fees, donations, grants, resale items and facility rentals.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 425 Senior Center	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$185,095	\$180,615	\$137,982	\$180,615	\$182,328	100.9%	100.9%
120 Overtime	430	0	865	0	0	n/a	n/a
130 Special Pay	0	0	600	600	0	n/a	0.0%
140 Retire/Term Cashout	771	0	0	0	0	n/a	n/a
Total	186,296	180,615	139,447	181,215	182,328	100.9%	100.6%
200 Personnel Benefits	56,195	62,413	45,703	62,413	65,547	105.0%	105.0%
300 Supplies							
310 Office/Oper Supplies	22,924	34,300	20,490	34,300	34,300	100.0%	100.0%
340 Items Pchsd for Resale	730	1,000	257	1,000	1,000	100.0%	100.0%
Total	23,654	35,300	20,747	35,300	35,300	100.0%	100.0%
400 Other Services/Charges							
410 Professional Services	270,321	373,000	240,303	271,000	361,000	96.8%	133.2%
420 Communications	6,966	7,872	3,737	7,872	7,872	100.0%	100.0%
430 Trans/Training	1,743	1,500	1,128	1,500	1,500	100.0%	100.0%
440 Advertising	39	1,500	0	1,500	1,500	100.0%	100.0%
470 Public Utility Services	28,876	40,381	22,825	40,381	40,142	99.4%	99.4%
480 Repairs/Maintenance	10,234	14,100	8,761	14,100	14,100	100.0%	100.0%
490 Miscellaneous	5,886	8,200	4,131	8,200	8,200	100.0%	100.0%
Total	324,065	446,553	280,885	344,553	434,314	97.3%	126.1%
530 State/Cnty Tax/Assess	193	100	100	100	100	100.0%	100.0%
Total Expenditures - SU 425	\$590,403	\$724,981	\$486,882	\$623,581	\$717,589	99.0%	115.1%
Revenues							
330 Intergov't Revenue	\$48,548	\$71,600	\$44,268	\$71,600	\$71,600	100.0%	100.0%
340 Chrgs f/Goods & Svcs	303,719	425,100	288,110	305,100	421,100	99.1%	138.0%
360 Miscellaneous Revenues	73,566	85,200	42,163	58,200	58,200	68.3%	100.0%
Total Revenues - SU 425	\$425,833	\$581,900	\$374,541	\$434,900	\$550,900	94.7%	126.7%

Service Unit 426 – Sports

This service unit provides and administers year-round athletic programs for youth and adults. Activities include leagues and tournaments in volleyball, softball and basketball. Also included are several youth leagues, camps and special events.

Account 120 Overtime – Overtime in this service unit is primarily due to pay temporary staff for the preparation and supervision of ball fields.

Account 410 Professional Services – This line item is used for the paying of sports officials for volleyball, basketball, softball and security alarms.

Revenues consist of program and league fees, sale of food items and facility rentals for tournaments.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 426 Sports	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$147,672	\$148,451	\$132,034	\$161,492	\$165,728	111.6%	102.6%
120 Overtime	692	1,300	653	1,300	1,300	100.0%	100.0%
130 Special Pay	585	567	1,387	1,517	567	100.0%	37.4%
Total	148,949	150,318	134,074	164,309	167,595	111.5%	102.0%
200 Personnel Benefits	51,588	52,588	44,903	52,588	61,313	116.6%	116.6%
300 Supplies							
310 Office/Oper Supplies	55,914	61,200	47,696	69,700	69,700	113.9%	100.0%
340 Items Pchsd f/Resale	43,035	40,000	49,799	45,000	45,000	112.5%	100.0%
Total	98,949	101,200	97,495	114,700	114,700	113.3%	100.0%
400 Other Services/Charges							
410 Professional Services	53,584	64,600	35,034	64,600	64,600	100.0%	100.0%
420 Communications	2,601	1,715	1,625	1,715	2,491	145.2%	145.2%
430 Trans/Training	91	400	451	400	400	100.0%	100.0%
490 Miscellaneous	4,208	5,000	5,079	5,000	5,000	100.0%	100.0%
Total	60,484	71,715	42,189	71,715	72,491	101.1%	101.1%
530 State/Cnty Tax/Assess	1,162	1,000	822	1,000	1,000	100.0%	100.0%
Total Expenditures - SU 426	\$361,132	\$376,821	\$319,483	\$404,312	\$417,099	110.7%	103.2%
Revenues							
340 Chrgs f/Goods & Svcs	\$183,501	\$222,250	\$154,661	\$176,000	\$204,000	91.8%	115.9%
360 Miscellaneous Revenues	63,179	62,000	71,392	70,000	70,000	112.9%	100.0%
Total Revenues - SU 426	\$246,680	\$284,250	\$226,053	\$246,000	\$274,000	96.4%	111.4%

Service Unit 427 – Grants, Sponsorships, Contributions, Youth Programs

This service unit tracks grants, scholarships and major contributions for the recreation programs and services. Budgeted in this service unit for 2014 are dollars for the “Beyond the Bell” after school program. Grants provide for program supplies and nutritional items for participants. Revenues consist of Grant funds.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 427 Grnts, Spons & Conts	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$47,158	\$47,636	\$35,505	\$47,636	\$48,050	100.9%	100.9%
130 Special Pay	9	0	607	600	0	n/a	0.0%
140 Retire/Term Cashout	0	0	819	0	0	n/a	n/a
Total	47,167	47,636	36,931	48,236	48,050	100.9%	99.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 427 Grnts, Spons & Conts	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
200 Personnel Benefits	21,370	24,251	17,722	24,251	22,139	91.3%	91.3%
310 Office/Oper Supplies	7,444	17,000	7,306	17,000	17,000	100.0%	100.0%
400 Other Services/Charges							
410 Professional Services	8,278	1,000	1,095	1,000	1,000	100.0%	100.0%
420 Communications	829	1,053	443	1,053	684	65.0%	65.0%
430 Trans/Training	192	500	189	500	500	100.0%	100.0%
Total	9,299	2,553	1,727	2,553	2,184	85.5%	85.5%
Total Expenditures - SU 427	\$85,280	\$91,440	\$63,686	\$92,040	\$89,373	97.7%	97.1%

Revenues

330 Intergov't Revenue	\$24,214	\$20,400	\$19,239	\$20,400	\$20,400	100.0%	100.0%
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Service Unit 429 – Administration

Administration provides support services and coordinates all funds and operations of the other service units in the division. This service unit is also responsible for the publishing of the City of Yakima’s Parks and Recreation Program Guide, insurance, interfund distributions and support to the Public Works Administration, Fleet and Garage.

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

Account 440 Advertising – This line item provides for general park brochures and program guides.

Revenues consist of gift certificates, grants and private donations, etc.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 429 Administration	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$113,594	\$115,541	\$81,987	\$115,541	\$150,772	130.5%	130.5%
130 Special Pay	4	0	1	0	0	n/a	n/a
Total	113,598	115,541	81,988	115,541	150,772	130.5%	130.5%
200 Personnel Benefits	29,239	33,261	22,141	33,261	44,460	133.7%	133.7%
310 Office/Oper Supplies	2,365	2,000	1,964	2,000	2,000	100.0%	100.0%
400 Other Services/Charges							
410 Professional Services	160	5,000	3,422	5,000	5,000	100.0%	100.0%
420 Communications	3,949	5,319	4,296	5,319	6,477	121.8%	121.8%
430 Trans/Training	785	1,400	185	1,400	1,400	100.0%	100.0%
440 Advertising	12,453	8,000	6,543	8,000	8,000	100.0%	100.0%
490 Miscellaneous	3,804	6,600	5,183	6,600	6,600	100.0%	100.0%
Total	21,151	26,319	19,629	26,319	27,477	104.4%	104.4%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 429 Administration	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
900 Interfund Pmt f/Services							
960 Interfund Ins Svcs	124,077	124,630	124,630	124,630	133,354	107.0%	107.0%
980 Interfund Grg/Plnt Chg	55,661	55,661	41,747	55,661	55,661	100.0%	100.0%
990 Interfund Admin Chgs	214,447	201,260	150,944	201,260	190,156	94.5%	94.5%
Total	394,185	381,551	317,321	381,551	379,171	99.4%	99.4%
Total Expenditures - SU 429	\$560,538	\$558,672	\$443,043	\$558,672	\$603,880	108.1%	108.1%
Revenues							
340 Chrgs f/Goods & Svcs	\$1,029	\$1,500	\$932	\$1,500	\$1,500	100.0%	100.0%
360 Miscellaneous Revenues	841	700	355	700	700	100.0%	100.0%
Total Revenues - SU 429	\$1,870	\$2,200	\$1,287	\$2,200	\$2,200	100.0%	100.0%

Service Unit 645 – Interfund Distribution

The Parks and Recreation Division subsidize the operation of the Tahoma Cemetery. This transfer is completed in Service Unit 645 Interfund Distribution. In addition, expenditures for Capital and Line of Credit are under this service unit. Included within these expenditures are subsidies for Tahoma Cemetery and Aquatic enhancements - debt service. The City Council approved an In Lieu of Tax on City-owned utilities as a new revenue source for the Parks and Recreation Fund in 1988.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 645 Interfund Distribution	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
550 Interfund Subsidies	\$261,500	\$186,500	\$93,250	\$216,500	\$216,500	116.1%	100.0%
Revenues							
390 Other Financing Sources	\$1,433,150	\$1,275,000	\$957,456	\$1,350,000	\$1,360,000	106.7%	100.7%

Service Unit 699 – General Revenues

These revenues consist of property taxes and miscellaneous sources.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$296,800	\$363,235	\$460,790	\$460,790	\$678,057	186.7%	147.2%
310 Taxes	1,683,000	1,457,000	837,232	1,812,000	1,649,000	113.2%	91.0%
360 Miscellaneous Revenues	9,276	4,600	6,982	4,600	4,600	100.0%	100.0%
390 Other Financing Sources	7,168	55,000	0	55,000	55,000	100.0%	100.0%
Total Revenues - SU 699	\$1,996,244	\$1,879,835	\$1,305,004	\$2,332,390	\$2,386,657	127.0%	102.3%

PUBLIC WORKS
2014 BUDGET NARRATIVE

PARKS & RECREATION CAPITAL

Director of Public Works
Parks & Recreation Manager

Scott Schafer
Ken Wilkinson

DEFINITION

The purpose of Fund 331 Capital Improvements is the acquisition of property and equipment and development and/or rehabilitation of parks and facilities.

The major capital projects completed in 2013 were the replacement of the picnic shelter and playground at Franklin Park. The new pavilion that replaced the old picnic shelter was purchased and installed by the Sunrise Rotary Club. In addition to the new pavilion, Downtown Rotary constructed a playground in Franklin Park and Southwest Rotary constructed two shade structures adjacent to the playground. The old playground was removed in 2010 due to the age of the structure and irreparable damage from vandals. Very little Parks Capital funds were used for these projects. Parks Maintenance staff laid sod around the new facilities and planted new trees. The irrigation system was repaired and replaced to accommodate the new facilities. The Franklin Park parking lot was renovated utilizing city funds and an additional 28 parking stalls were added.

Major capital projects planned for 2014 are the renovation and expansion of the Fisher Park Golf Course parking lot and the resurfacing of the tennis courts at Kissel Park.

The service units in this division are:

- Service Unit 428 – Capital Improvement**
- Service Unit 645 – Interfund Distribution**
- Service Unit 699 – General Revenues**

BUDGET SUMMARY

Dept 331 Parks & Rec Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
428 Capital Improvement	\$819,062	\$100,000	\$100,138	\$100,000	\$100,000	100.0%	100.0%
Revenue Summary By Service Unit							
428 Capital Improvement	\$711,331	\$0	\$9,205	\$9,205	\$0	n/a	0.0%
645 Interfund Distribution	185,000	0	0	0	0	n/a	n/a
699 General Revenues	2,000	75,000	73,791	73,791	0	0.0%	0.0%
Total Revenues	\$898,331	\$75,000	\$82,996	\$82,996	\$0	0.0%	0.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Fund Balance							
Beginning Balance	\$77,274	\$73,274	\$156,544	\$156,544	\$139,540	190.4%	89.1%
Revenues Less Expenditures	79,269	-25,000	-17,142	-17,004	-100,000	400.0%	588.1%
Ending Balance	\$156,543	\$48,274	\$139,402	\$139,540	\$39,540	81.9%	28.3%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	of Total
Expenditure Summary By Type							
300 Supplies	\$0	\$0	\$23,616	\$0	\$0	n/a	0.0%
600 Capital Outlays	819,062	100,000	76,522	100,000	100,000	100.0%	100.0%
Total Expenditures	\$819,062	\$100,000	\$100,138	\$100,000	\$100,000	100.0%	100.0%

EXPLANATORY NARRATIVE

Service Unit 428 – Capital Improvement

Financing for major projects for the year 2014 is through Parks and Recreation Capital funds and potential donations.

For 2014, \$100,000 is budgeted for major repair or equipment replacement.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
SU - 428 Capital Improvement							
Expenses							
350 Small Tools & Equip	\$0	\$0	\$23,616	\$0	\$0		
600 Capital Outlays							
630 Impr Other Than Bldg	15,189	100,000	71,655	100,000	100,000	100.0%	100.0%
650 Construction Projects	803,872	0	4,867	0	0	n/a	n/a
Total Expenditures - SU 428	\$819,061	\$100,000	\$100,138	\$100,000	\$100,000	100.0%	100.0%
Revenues							
330 Intergov't Revenue	\$51,331	\$0	\$0	\$0	\$0	n/a	n/a
360 Miscellaneous Revenues	60,000	0	9,205	9,205	0	n/a	0.0%
380 Nonrevenues	600,000	0	0	0	0	n/a	n/a
Total Revenues - SU 428	\$711,331	\$0	\$9,205	\$9,205	\$0	n/a	0.0%

Service Units 645 & 699 – Revenues

Revenues consist of interfund distributions and the beginning balance.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 645 Interfund Distribution	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
390 Other Financing Sources	\$185,000	\$0	\$0	\$0	\$0	n/a	n/a

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$77,274	\$73,274	\$156,544	\$156,544	\$139,540	190.4%	89.1%
360 Miscellaneous Revenues	2,000	75,000	73,791	73,791	0	0.0%	0.0%
Total Revenues - SU 699	\$79,274	\$148,274	\$230,335	\$230,335	\$139,540	94.1%	60.6%

PUBLIC WORKS
2014 BUDGET NARRATIVE

CEMETERY

Director of Public Works
Parks & Recreation Manager

Scott Schafer
Ken Wilkinson

DEFINITION

This fund provides burial facilities and services and maintains the grounds of Tahoma Cemetery.

The service units in this division are:

Service Unit 225 – Cemetery
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

PERFORMANCE STATISTICS

Cemetery	2012 Actual	2013 Amended Budget	2014 Proposed Budget
Yearly Number of Burials	168*	110	116
Number of Acres to be Watered, Mowed and Maintained	65	65	65

AUTHORIZED PERSONNEL

Class Code	Position Title	2012 Actual	2013 Amended Budget	2014 Proposed Budget
8818	Parks Maintenance Specialist	1.00	1.00	1.00
8831	Cemetery Maintenance Technician	1.00	1.00	1.00
Total Personnel ⁽¹⁾		2.00	2.00	2.00

(1) Cemetery (144) funds .60 FTE's in Public Works Administration (560)

BUDGET SUMMARY

Dept 144 Cemetery	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
225 Cemetery	\$264,453	\$267,327	\$208,587	\$267,287	\$278,900	104.3%	104.3%
Revenue Summary By Service Unit							
225 Cemetery	\$143,884	\$156,250	\$89,312	\$138,250	\$131,250	84.0%	94.9%
645 Interfund Distribution	90,000	90,000	45,000	120,000	120,000	133.3%	100.0%
699 General Revenues	21,116	6,300	1,293	13,700	13,700	217.5%	100.0%
Total Revenues	<u>\$255,000</u>	<u>\$252,550</u>	<u>\$135,605</u>	<u>\$271,950</u>	<u>\$264,950</u>	104.9%	97.4%
Fund Balance							
Beginning Balance	\$44,671	\$31,916	\$35,219	\$35,219	\$39,883	125.0%	113.2%
Revenues Less Expenditures	-9,452	-14,777	-72,982	4,663	-13,950	94.4%	-299.2%
Ending Balance	<u>\$35,219</u>	<u>\$17,139</u>	<u>-\$37,763</u>	<u>\$39,882</u>	<u>\$25,933</u>	151.3%	65.0%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
Expenditure Summary By Type	Actual	Amended	Actual	Estimated	Projected	from	of
	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$118,677	\$119,417	\$98,054	\$120,977	\$120,030	100.5%	43.0%
200 Personnel Benefits	47,258	57,457	42,245	57,457	51,005	88.8%	18.3%
Sub-Total Salaries & Benefits	165,935	176,874	140,299	178,434	171,035	96.7%	61.3%
300 Supplies	27,146	23,980	20,390	26,300	26,700	111.3%	9.6%
400 Other Services/Charges	17,146	18,424	11,074	16,104	19,837	107.7%	7.1%
500 Intergovernmental Svcs	2,109	3,600	1,627	2,000	3,600	100.0%	1.3%
900 Intfnd Pymt f/Svcs	52,117	44,449	35,197	44,449	57,728	129.9%	20.7%
Total Expenditures	<u>\$264,453</u>	<u>\$267,327</u>	<u>\$208,587</u>	<u>\$267,287</u>	<u>\$278,900</u>	104.3%	100.0%

EXPLANATORY NARRATIVE

Service Unit 225 – Cemetery

This service unit provides burial facilities and services and maintains the grounds of Tahoma Cemetery.

Account 120 Overtime – Overtime in this service unit is primarily due to the staff working on the Memorial Day holiday and performing Saturday burials, which are charged to the customer at a higher rate.

Account 340 Items Purchased for Resale – This account pays for grave liners.

Account 410 Professional Services – Funds are budgeted in this line item is for fire alarm monitor. During 2013 this account was primarily utilized for the removal of rodents at the cemetery.

Account 440 Advertising – This line item provides for printed materials and brochures for potential customers. Some expenditure is for placing advertising in the newspaper.

Revenues consist of lot and niche sales, burial fees, grave liners, Saturday burials, monument setting fees, and interest from investments.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 225 Cemetery	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$116,361	\$115,917	\$93,393	\$115,917	\$115,982	100.1%	100.1%
120 Overtime	2,148	3,500	2,697	3,500	3,500	100.0%	100.0%
130 Special Pay	168	0	1,965	1,560	548	n/a	35.1%
Total	118,677	119,417	98,055	120,977	120,030	100.5%	99.2%
200 Personnel Benefits	47,258	57,457	42,245	57,457	51,005	88.8%	88.8%
300 Supplies							
310 Office/Oper Supplies	6,444	7,000	5,024	7,000	7,000	100.0%	100.0%
320 Fuel Consumed	10,129	7,280	8,538	10,000	10,000	137.4%	100.0%
340 Items Pchsd f/Resale	9,126	9,000	6,764	8,600	9,000	100.0%	104.7%
350 Small Tools & Equip	1,447	700	64	700	700	100.0%	100.0%
Total	27,146	23,980	20,390	26,300	26,700	111.3%	101.5%
400 Other Services/Charges							
410 Professional Services	150	150	0	150	150	100.0%	100.0%
420 Communications	1,349	1,385	2,123	2,884	2,637	190.4%	91.4%
440 Advertising	616	1,000	616	1,000	1,000	100.0%	100.0%
470 Public Utility Services	14,285	14,639	7,711	10,820	14,801	101.1%	136.8%
490 Miscellaneous	745	1,250	623	1,250	1,250	100.0%	100.0%
Total	17,145	18,424	11,073	16,104	19,838	107.7%	123.2%
530 State/Cnty Tax & Assess	2,109	3,600	1,627	2,000	3,600	100.0%	180.0%
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Ls	10,781	3,761	2,822	3,761	15,635	415.7%	415.7%
950 Interfund Opt Rent/Ls	6,949	7,435	7,435	7,435	7,956	107.0%	107.0%
990 Interfund Admin Chgs	34,387	33,253	24,940	33,253	34,137	102.7%	102.7%
Total	52,117	44,449	35,197	44,449	57,728	129.9%	129.9%
Total Expenditures - SU 225	\$264,452	\$267,327	\$208,587	\$267,287	\$278,901	104.3%	104.3%
Revenues							
340 Chrgs f/Goods & Svcs	\$143,816	\$156,250	\$89,312	\$138,250	\$131,250	84.0%	94.9%
360 Miscellaneous Revenues	68	0	0	0	0	n/a	n/a
Total Revenues - SU 225	\$143,884	\$156,250	\$89,312	\$138,250	\$131,250	84.0%	94.9%

Service Unit 645 – Interfund Distribution

The Cemetery receives an annual contribution from Parks and Recreation to fund expenses not covered by revenues.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 645 Interfund Distribution	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
390 Other Financing Sources	\$90,000	\$90,000	\$45,000	\$120,000	\$120,000	133.3%	100.0%

Service Unit 699 – General Revenues

Revenues consist of interest from investments, incidental charges and donations.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$44,671	\$31,916	\$35,219	\$35,219	\$39,883	125.0%	113.2%
340 Chrgs f/Goods & Svcs	1,116	800	1,293	1,700	1,700	212.5%	100.0%
390 Other Financing Sources	20,000	5,500	0	12,000	12,000	218.2%	100.0%
Total Revenues - SU 699	\$65,787	\$38,216	\$36,512	\$48,919	\$53,583	140.2%	109.5%

Cemetery Trust Fund 610 – See Finance and Budget Narratives.

PUBLIC WORKS
2014 BUDGET NARRATIVE

RECOVERY PROGRAM GRANTS

Director of Public Works

Scott Schafer

DEFINITION

For 2010 through 2013, this fund was used to account for an Energy Efficiency and Conservation Block Grant awarded thru the Department of Energy. Because this grant is part of the American Recovery and Reinvestment Act (ARRA) funds and has more stringent reporting requirements, it is being accounted for in this special fund. The grant period expired in November 2013 so there will be no additional expenditures budgeted for 2014.

The service units in this division are:

Service Unit 527 – Federal Shared Revenue

BUDGET SUMMARY

Dept 199 Recovery Grants Prog	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
527 Recovery Act Funds	\$37,348	\$0	\$0	\$0	\$0	n/a	n/a
Revenue Summary By Service Unit							
527 Recovery Act Funds	\$37,348	\$0	\$0	\$0	\$0	n/a	n/a
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	of Total
400 Other Services/Charges	\$37,348	\$0	\$0	\$0	\$0	n/a	n/a

EXPLANATORY NARRATIVE

Service Unit 527 – Federal Shared Revenue

The purpose of the Energy Efficiency and Conservation Block Grant was to assist State and local governments in creating and implementing a variety of energy efficiency and conservation projects, with the following objectives:

- To reduce fossil fuel emissions created as a result of activities within the jurisdictions of eligible entities
- To reduce the total energy use of the eligible entities; and
- To improve energy efficiency in the transportation, building, and other sectors.

Grant revenue was used for the following five activities:

- **Lighting Upgrades for City Facilities** – Replacement of existing light fixtures with energy efficient lighting for Fire Stations #94 and #95, City Hall and Council Chambers, Southeast Community Center, YPAC, Wastewater Treatment Facility, and the Public Works buildings.
- **Heating and Cooling System Upgrades** – Installation and replacement of heating and cooling systems in City facilities, specifically: Fire Station #95, City Hall and YPAC. By replacing old heating and cooling systems with energy efficient units and thermostats, the City will save 39,174 kWh.
- **Install Energy Efficient Windows and Door Closures** – Window replacement on the 3rd and 4th floors of City Hall to help reduce energy consumption, plus the installation of new ADA door closures.
- **Purchase Recycling Containers for City Facilities** – In order to reduce waste, the City purchased clear-bag systems for recycling. These bags are being used regularly around the City and during special events. The containers have a wide opening lid to accommodate just about any type of recyclable materials such as beverage containers, paper, organics and compostable food waste, special materials like plastic bags and plastic film, and trash.
- **Replace Street Lights With Energy Efficient Lighting** – Eliminate all 400 watt street lights in the City and replace them with 80 LED and 120 LED energy efficient units. The City is has installed 446 of the 80 LED units and 13 of the 120 LED units.

As of the end of 2013, the balance of the grant has been spent and the final streetlight replacements were being installed. No expenditures are budgeted for 2014.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
SU - 527 Recovery Act Funds	Actual	Amended Budget	Actual 09/30/13	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
480 Repairs/Maintenance	\$37,348	\$0	\$0	\$0	\$0	n/a	n/a
Revenues							
330 Intergov't Revenue	\$37,348	\$0	\$0	\$0	\$0	n/a	n/a

Appendices

Budget Reader's Guide

Budget Guidelines

Glossary

Abbreviations and Acronyms

Object Code Guide

Summary of Significant Accounting Policies

General Information

BUDGET READER'S GUIDE

OVERVIEW

The cross reference table below identifies the relationships between the City Fund (including a breakdown of General Fund by related City Departments / Divisions), the classification type (for governmental accounting and budget requirements), the City operating department and the City functional grouping.

Fund / Dept.	Fund / Dept. Name	Accounting Fund Type	Operational Department	City Functional Grouping
011	City Council	General	City Management	Gen Gov't
012	City Manager	General	City Management	Gen Gov't
013	State Auditor	General	Finance	Gen Gov't
014	Records	General	City Management	Gen Gov't
015	Financial Services	General	Finance	Gen Gov't
016	Human Resources	General	City Management	Gen Gov't
017	Legal	General	Legal	Gen Gov't
018	Municipal Court	General	Municipal Court	Gen Gov't
019	Purchasing	General	Finance	Gen Gov't
020	Hearings Examiner	General	Community Dev	Gen Gov't
021	Environmental Planning	General	Community Dev	Gen Gov't
022	Code Administration	General	Community Dev	Gen Gov't
024	Indigent Defense	General	City Management	Gen Gov't
025	Economic Development	General	City Management	Gen Gov't
026	Gang Free Initiative	General	City Management	Gen Gov't
031	Police	General	Police	Gen Gov't
032	Fire	General	Fire	Gen Gov't
035	Police Pension	General	Finance	Gen Gov't
041	Engineering	General	Utilities & Eng	Gen Gov't
051	City Hall	General	Community Dev	Gen Gov't
052	Information Technology	General	City Management	Gen Gov't
054	Utility Customer Services	General	Finance	Gen Gov't
095	Intergovernmental	General	Finance	Gen Gov't
097	Position Vacancies	General	Finance	Gen Gov't
099	Operating Transfers	General	Finance	Gen Gov't
123	Economic Development	Special Revenue	Community Dev	Op / Enterprise
124	Neighborhood Development	Special Revenue	Community Dev	Op / Enterprise
125	Community Relations	Special Revenue	City Management	Op / Enterprise
131	Parks and Recreation	Special Revenue	Public Works	Gen Gov't
141	Streets	Special Revenue	Public Works	Gen Gov't
142	Arterial Streets	Special Revenue	Utilities & Eng	Capital
144	Cemetery	Special Revenue	Public Works	Op / Enterprise
150	Emergency Services	Special Revenue	Fire	Op / Enterprise
151	Public Safety Communications	Special Revenue	Police/Fire	Op / Enterprise
152	Police Grants	Special Revenue	Police	Op / Enterprise
161	Downtown Yakima Business Imp District	Special Revenue	City Management	Op / Enterprise
162	Trolley	Special Revenue	Community Dev	Op / Enterprise

Fund / Dept.	Fund / Dept. Name	Accounting Fund Type	Operational Department	City Functional Grouping
163	Front Street Business Improvement	Special Revenue	City Management	Op / Enterprise
170	Tourist Promotion	Special Revenue	City Management	Op / Enterprise
171	Capitol Theater	Special Revenue	City Management	Op / Enterprise
172	PFD – Convention Center	Special Revenue	Finance	Op / Enterprise
173	Tourist Promotion Area	Special Revenue	City Management	Op / Enterprise
174	PFD – Capitol Theatre	Special Revenue	Finance	Op / Enterprise
198	Capitol Theater Reserve	Special Revenue	Finance	Reserve
199	Recovery Grants Program	Special Revenue	Public Works	Op / Enterprise
221	LID Guaranty	Debt Service	Finance	Debt Service
272	2002 & 2009 PFD LTGO Bonds	Debt Service	Finance	Debt Service
281	LTGO – Various Bond Issues	Debt Service	Finance	Debt Service
283	2003 GO Criminal Justice / I-82	Debt Service	Finance	Debt Service
284	95 General Obligation Fire	Debt Service	Finance	Debt Service
285	General Obligation Line of Credit	Debt Service	Finance	Debt Service
287	96 General Obligation Convention Center	Debt Service	Finance	Debt Service
289	LID Control Debt Service	Debt Service	Finance	Debt Service
321	Central Business District Capital	Capital Project	City Management	Capital
322	Capitol Theatre Construction	Capital Project	City Management	Capital
323	Yakima Revenue Development Area	Capital Project	City Management	Capital
331	Parks Capital	Capital Project	Public Works	Capital
332	Fire Capital	Capital Project	Fire	Capital
333	Law and Justice Capital	Capital Project	Police	Capital
342	Public Works Trust Construction (REET 1)	Capital Project	Utilities & Eng	Capital
343	REET 2 Capital Fund	Capital Project	Utilities & Eng	Capital
344	Streets Capital	Capital Project	Utilities & Eng	Capital
345	LID Construction	Capital Project	Utilities & Eng	Capital
364	Transit Capital	Enterprise	Public Works	Capital
370	Convention Center Capital	Capital Project	City Management	Capital
392	Cumulative Reserve – Capital	Capital Project	Utilities & Eng	Capital
421	Airport Operating	Enterprise	City Management	Op / Enterprise
422	Airport Capital	Enterprise	City Management	Capital
441	Stormwater Operating	Enterprise	Utilities & Eng	Op / Enterprise
442	Stormwater Capital	Enterprise	Utilities & Eng	Capital
462	Transit	Enterprise	Public Works	Op / Enterprise
471	Refuse	Enterprise	Public Works	Op / Enterprise
472	Wastewater Treatment Plant Cap Reserve	Enterprise	Utilities & Eng	Capital
473	Wastewater Operating	Enterprise	Utilities & Eng	Op / Enterprise
474	Water Operating	Enterprise	Utilities & Eng	Op / Enterprise
475	Irrigation Operating	Enterprise	Utilities & Eng	Op / Enterprise
476	Wastewater Construction	Enterprise	Utilities & Eng	Capital
477	Domestic Water Improvement	Enterprise	Utilities & Eng	Capital
478	Wastewater Facility Project	Enterprise	Utilities & Eng	Capital
479	Irrigation System Improvement	Enterprise	Utilities & Eng	Capital

Fund / Dept.	Fund / Dept. Name	Accounting Fund Type	Operational Department	City Functional Grouping
484	91 Water / Wastewater Bond	Enterprise	Finance	Debt Service
486	98 Water Revenue Bond	Enterprise	Finance	Debt Service
488	Wastewater Revenue Bond	Enterprise	Finance	Debt Service
491	2003 Irrigation Revenue Bond Red.	Enterprise	Finance	Debt Service
493	2003 Wastewater Revenue Bond Red.	Enterprise	Finance	Debt Service
512	Unemployment Compensation Reserve	Internal Service	City Management	Reserve
513	Employee Health Benefit Reserve	Internal Service	City Management	Reserve
514	Workers Compensation Reserve	Internal Service	City Management	Reserve
515	Risk Management Reserve	Internal Service	Finance	Reserve
516	Wellness / Employee Assistance Program	Internal Service	City Management	Reserve
551	Equipment Rental	Internal Service	Public Works	Op / Enterprise
555	Environmental	Internal Service	Public Works	Op / Enterprise
560	Public Works Administration	Internal Service	Public Works	Op / Enterprise
610	Cemetery Trust	Trust	Finance	Trust & Agency
612	Fire Pension	Trust	Finance	Reserve
632	YAKCORPS	Agency	Finance	Trust & Agency

BUDGET PROCESS

Procedures for Adopting the Annual Operating and Capital Budget

The City Council annually approves the City's operating budget. The operating budget is designed to allocate annually available resources among the City's services and programs and provides for associated financing decisions.

The City's budget procedures are mandated by Washington State Law and Yakima's Charter. At a minimum, the law requires the following steps:

1. Prior to November 1st of each year, the City Manager submits a proposed budget to the City Council. This budget is based on priorities established by the Council and includes expenditure projections/requests provided by City departments and balanced against revenue projections.
2. The Council conducts a public meeting/hearing on the proposed budget in November to obtain taxpayer comments.
3. During December, the budget is legally enacted through passage of an ordinance.

Amending the budget

The total fund approved budget is the legal level of control; this means that there is some flexibility within a fund to over or under spend individual line item budgets, but total expenditures for a fund cannot exceed the total approved budget (appropriation) for that fund.

The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of a fund, or that affect the number of

permanently authorized employee positions, salary ranges, or other conditions of employment must be approved by the City Council.

When the City Council determines that it is in the best interest of the City to increase or decrease the approved budget (appropriation) for a particular fund, it may do so by ordinance, if approved by a simple majority plus one, after holding two public hearings.

BUDGET FORMAT

The following is an explanation of the City's budget documents, by volume and section:

Preliminary Budget Executive Summary

This document contains a general introduction and overview of the entire budget. It provides an overview of the financial environment in which the City is operating, an overview of the challenges facing the City in the foreseeable future and the strategies the City will employ and the direction the City will take to meet these challenges. This document also provides an overview of each of the significant revenue sources of the City and displays a comparison of last year actuals, current year-end estimates and next-year projections for each revenue source. Similarly, this document provides an overview and a three-year comparison of actual, estimated and projected expenditures of the City, grouped on a functional basis.

Adopted Budget

This document provides a more detailed analysis of the underlying programs that make up the larger budget totals.

Citywide Summaries Section displays summary information for each fund, including revenues, expenditures, and fund balances. Included in this section are the budget adoption ordinance and council action on all policy issues; summaries on Permanent Budgeted Positions; Double Budgeting; City Service Charges; and General Fund Resources.

Budget Detail by Operating Departments Section is organized into the City's nine operating departments, including: City Administration; Legal; Municipal Court; Finance (included in this section are the Intergovernmental and outside agency budgets); Community Development; Police; Fire; Utilities & Engineering; and Public Works. Each departmental section begins with an organizational chart and may include a summary for the department as a whole. Then each operational Division within the Department is presented. This information includes a narrative definition of the basic objective and/or program activity, and a summary of authorized personnel for the division as a whole. Each division includes a table which summarizes financial information including an expenditure summary by object (type of item purchased) and service unit (program) and a revenue summary by source (Basic Account/Subaccount or BASUB) and service unit. (It should be noted that General Fund departments will not have revenue summaries, as the General Fund revenue does not "belong" to a particular department. General Fund revenue is analyzed separately in the Preliminary Budget Executive Summary Document.) In many instances the division activities are broken down further into groupings called service units; the City's recognized activity centers. The service units are explained and program performance statistics are presented, where applicable.

Appendices includes this Budget Reader's Guide; the Budget Guidelines issued by management in July; a Glossary of commonly used budget terms; an abbreviations & acronyms listing; an object code guide, a summary of significant accounting policies; and general information statistics, as applicable.

BUDGET PREPARATION AND ADOPTION OBJECTIVES

The budget process plays a significant role in Yakima's legislative policy making. Council members establish the level of services that the City will provide and allocates the funds which will support these services. This budget document includes a broad range of service priorities and financial policies for the City. Accordingly, the planning, preparation, and adoption of the City budget has incorporate the legislative fiscal priorities set by the Council in the Strategic Planning process, as well as those priorities established by the Council in making the final policy decisions.

In addressing these legislative priorities, the budget meets the following objectives:

- Presents a balanced spending plan for operating and capital budgets within existing resources.
- Maintains municipal service level priorities and programs as determined by the City Council.
- Considers and implements appropriate options to either increase resources or reduce expenditures where necessary to meet critical needs and to reduce projected budget deficits or operating subsidies.
- Ensures that departmental budgets are in compliance with the uniform set of guidelines issued by the City Manager.
- Maintains operating fund cash flow reserve levels, and allocates sufficient funds for non-discretionary fixed and mandated cost increases.
- Examines the impact of changing local economic conditions and examines opportunities or economic growth which could affect both operating revenues and expenditures.
- Incorporates in progressive phases, the Six-Year Capital Facilities Plan for capital facility/infrastructure projects.
- Evaluates proposals for increasing productivity and performance to minimize future staff and rate increases and reduces expenses wherever possible.
- Incorporates critical Council legislative priorities set by the Council through the Strategic Planning process.

Budget and policy issue performance is regularly monitored and periodically reported through monthly, quarterly and "as needed" reports to the City Manager and City Council.

BUDGET GUIDELINES (as issued July 16, 2013)

MEMORANDUM

July 16, 2013

TO: Department Directors and Division Managers
FROM: Cindy Epperson, Director of Finance and Budget
SUBJECT: 2014 Detailed Budget Instructions

The City Manager is issuing a separate Budget Guideline memo, which outlines the conceptual framework of 2014 budget development. This communication provides more detailed “how-to” guidance for the budget process. If there are any questions after reading the enclosed information, feel free to contact me at 576-6644.

Budget Development Instructions

The appropriate Detailed Budget Worksheets for each division are attached. The 2013 Budget column includes the recent appropriations that have gone to Council, and any non-lapsing (i.e. capital project carry-forward) appropriations that have been communicated to Finance. The Year-to-Date actual column includes June payroll and most of the 2nd quarter charges and revenues.

The 2014 initial budget worksheets provided are based on the 2013 adopted budget, adjusted for the following items:

- Any negotiated increases in base wages (at this point in time, most units are open for 2014)
- Applicable compensation adjustments including:
 - Longevity
 - Approved Civil Service Reclassifications
 - Merit (step) increases – please review for accuracy, but do not automatically increase steps for someone not at top step – the budget system is extracting personnel related information directly from payroll as of June 30, 2013.
 - Medical, Workers’ Compensation, and Unemployment Insurance are unchanged from 2013, subject to further review
 - An increase in City’s contribution to PERS 2 and 3 from 7.21% to 9.19%
- 7% Insurance – Risk Management
- Utility Increases:
 - 5.5% Wastewater
 - 4.5% Water
 - 6% Refuse
 - 2.2% Irrigation
 - 0.0% Pacific Power –web site indicates no rate changes expected for 2014
 - -5% Cascade Natural Gas
- Internal charges (first estimate):
 - No change

Current Action Items and Time Lines

Following are the tasks that need to be done in the immediate future and when they need to be done. Information and guidelines related to tasks required later are also included to help prepare for the complete budget process.

Tuesday August 6, 2013 – All 2013 year-end estimates and proposed 2014 Preliminary Budget Worksheets are due to the Finance Department. Early submittal is encouraged and appreciated.

2013 Year-End Estimates – Identify on the attached budget worksheets the year-end revenue and expenditure estimates, based on the most current information available and your best judgment.

Note: If one expenditure account is going over budget, another account will need to be adjusted downward (within the same department and fund) so that the net year-end expenditures do not exceed the budget. Please reduce year-end salary estimates for any position vacancies. Although it is early in the year, it is important that these estimates be as accurate as possible. They are used in determining the 2014 beginning fund balance, which is added to revenue budgets to determine the total funds available for 2014 budget expenditures.

Finance will be reviewing your budget entries prior to any meeting with the City Manager and/or Department Heads. After your estimates are input, your accountant will contact you to review your calculations. Any increases due to strategic initiatives as outlined in the City Manager's memo will need to be identified and put into a separate policy discussion.

Proposed 2014 Preliminary Budget – Identify on the budget worksheets the projected revenues and expenditures (operating and capital, excluding personnel) for 2014 based on the most current information available and the department's proposed operating plan.

2014 budget staffing costs noted on the budget worksheets are generated from the "Positions and Funding Report". These system-generated accounts say "Staff." Note: some staffing costs such as Overtime, Retirement Cashouts and Special Pay need to be entered – they do not come from the payroll system. The Payroll Officer, Diane Schmitt, can assist in estimating retirement cashouts. Please contact Finance if you have a pending reclass that is not included in the 2014 budget amounts. Please consider AFSCME's new agreement that includes the ability to cash-out up to 1/3 of vacation earned in a year, and make an estimate in object 130-Special Pay.

Submit your updated budget worksheets to Teresa Borgman in Finance. They should be updated with your year-end estimates and your 2014 budget requests. Here a few tips to easier communicate your changes to Finance:

- All entries are to be written with a red or blue pen on the lines provided on the worksheet.
- All entries are to be written in even dollars – (no cents, please).
- Only make an entry if the number should be different from what is listed. For "staff" costs, changes can only be made through the Positions and Funding Report for 2014. However, the 2013 year-end estimates should be adjusted if you have not been fully staffed in 2013.
 - Mark down changes only!! The number on the report is what is in the budget system. This will save you from a lot of unnecessary writing, and improve "readability" for the Finance staff.

Thursday August 8, 2013 – All Strategic Initiative Policy Issues anticipated to be included in the 2014 budget are due to Finance Department in draft form. All proposals should be submitted using the Policy Issue form which is available electronically from Kathy Miles. If your explanation goes beyond two pages, summarize the information on the form. Please provide additional information in a separate memorandum and attach it the policy form. The Policy Issues need not be complete and in final form until September/October time frame.

Other Notes and Clarifications

Temporary Staff – If recent changes in the state minimum wage affect your operation, please work with Edna Pettyjohn in Finance to adjust your temporary staffing budgets accordingly.

Travel and Training Expenditures (Account #430) – Make sure account #430 includes only room, meal, mileage and general subsistence costs. Registration fees are to be budgeted in Account 490. The City Manager is emphasizing training for the 2014 budget year—please detail your training needs for his review.

Equipment Operation And Replacement Charges – Please contact the Fleet Manager, Richard Wonner, if you have a need to add or replace rolling stock – additions to the fleet require a Policy Issue. 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, Transit and Police. The procedures relating to the Equipment Rental Fund are set forth in the Municipal Code, Chapter 3.15.

Capital Outlay – Capital purchases and projects for 2014 need to be analyzed based on need and resource availability. Requests should include sufficient justification for City Manager and/or Council consideration.

Contact the Purchasing Division for assistance in developing estimates for major purchases. (Purchases below \$5,000 per individual item are not considered capital outlay, and would likely be included in the budget as “small tools and minor equipment.”)

It is expected that the capital funds would need to be adjusted for both ongoing and new projects. For capital projects budgeted in 2013, please provide an estimate of costs expected to be completed by the end of 2013 – the balance of the project should be rebudgeted in 2014.

Revenues – The 2013 budgeted revenues have also been programmatically carried forward to the 2014 budget. The Finance Department will make an estimate of general revenues that do not require departmental input. Please analyze and update both the 2013 Year-End and 2014 estimates in your areas of responsibility. Finance will review all revenues prior to “freezing” for the Preliminary Budget. The newly adopted Financial Policy indicates that all fees will be reviewed every two years—If you have fee adjustments to propose, please contact Debbie Baldoz in Finance.

OVERVIEW OF THE CITY'S ANNUAL BUDGET PROCESS

There are several steps to the City's annual budget process:

- Step 1: *Distribution of Budget Guidelines and Instructions, along with Draft "Working Budget" Documents (Target date July 16)* – Distributed to all Department Heads and Division Managers by the Finance Department.
- Step 2: *Year-End Estimate and Next Year's Proposed Revenue and Expenditure Budgets Submitted (Target date August 6)* – Updated budget worksheets are submitted to the Finance Department by Division Managers for processing and preparation in advance of the Administrative Budget Review meeting.
- Step 3: *Review and Discussion of the 2014 Draft Policy Issues (Concepts Due to Finance August 8)* – Department Directors meet as a group – meeting date to be determined.
- Step 4: *Administrative Budget Reviews* – Department budget review meetings are held with Finance department staff from the first part of August to mid-September. Should any essential people (Department Director and Division Managers) be unavailable for budget meetings at any time during this period, **please contact Kathy Miles in Finance to advise her of your schedule.** Budget requests are adjusted as needed.
- Step 5: *Update and Preparation of Departmental Budget Information* – With cooperation from the various Department Directors and staff, the Finance Department prepares this information as adjusted during the administrative budget review meetings.
- Step 6: *2014 Preliminary Budget Executive Summary is Prepared and Submitted to Council* – This will include summary information at the fund level with the full write-up of policy issues incorporated into a preliminary budget summary. This is targeted to be submitted to Council by October 15.
- Step 7: *Public Budget Hearing* – As required by law, will be held on or before the first Monday in December of each year. (Generally this is held the last Council meeting in November.)
- Step 8: *Final Council Budget Review Meeting*– To prepare for the Public Hearing, the City Manager and the Finance Department prepares and submits a Budget Wrap-up Document to Council, with any updates from the preliminary budget identified.
- Step 9: *Council Passes Ordinance* – The ordinance approving the 2014 Budget is passed at the first Council meeting in December.
- Step 10: *Prepare the 2014 Adopted Budget document (Targeted for mid-February)* – Each department and division will prepare the related budget narratives for inclusion in the Adopted Budget document.

GLOSSARY

Accounting System – The total structure of records and procedures which are used to record, classify and report information on the financial status and operations of an entity.

Accrual Basis of Accounting – The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

Ad Valorem Taxes – A tax levied on the assessed value of real property.

Appropriation – An authorization made by the legislative body of a government which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Appropriation Ordinance – An official enactment by the legislative body establishing the legal authority for officials to obligate and expend resources.

Assessed Valuation – The estimated value placed upon real and personal property by the Yakima County Assessor as the basis for levying property taxes.

Audit – A systematic examination of utilization concluded in a written report. It is a test of management's internal accounting controls and is intended to:

- Ascertain whether financial statements fairly present financial position and results of operations
- Test whether transactions have been legally performed
- Identify areas for possible improvements in accounting practices and procedures
- Ascertain whether transactions have been recorded accurately and consistently
- Ascertain the stewardship of officials responsible for governmental resources

Balance Sheet – A statement purporting to present the financial position of an entity by disclosing the value of assets, liabilities and equities as of a specified date.

BARS Manual – The Washington State Auditor's Office (SAO) prescribes the financial accounting and reporting of local governments in the State. This is accomplished by the utilization of a standardized chart of accounts and financial reporting requirements as set forth in the Budgeting, Accounting, and Reporting System (BARS) manuals.

Bond – A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date(s)) along with periodic interest paid at a specified percentage of the principal (interest rate).

Basic/Sub Codes (BASUB) – A required element of the account number as set forth in the BARS manual.

- Revenue – The portion of the account number which identifies the source (origin or originating category) from which revenues are obtained. Major categories are: Taxes; Licenses and Permits; Intergovernmental Revenue; Charges for Goods and Services; Fines and Forfeits; Miscellaneous Revenues; Non revenues; and Other Financing Sources.
- Expenditure/Expense – The numbers assigned to identify different categories of operations from which expenditures/expenses are incurred. Major categories are General Government Services, Security of Persons and Property, Physical Environment, Transportation, Economic Environment, Mental and Physical Health, Culture and Recreation, Debt Service, Capitalized Expenditures and Other Financing Uses.

Budget (Operating) – A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which a government and its departments operate.

Capital Assets – Assets of significant value and having a useful life of several years. Capital assets may also be called fixed assets.

Capital Budget – A plan of proposed capital expenditures and the means of financing them. The capital budget may be enacted as part of the complete annual budget which includes both operating and capital outlays. The capital budget is based on a capital improvement program (CIP).

Capital Facilities Plan – A plan for capital expenditures to be incurred each year over a fixed period, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

Capital Outlays – Expenditures for the acquisition of capital assets (examples include land, buildings, machinery, and equipment, and construction projects). The useful life is more than one year and the unit cost is \$5,000 or more.

Capital Projects – Projects which purchase or construct capital assets. Typically a capital project encompasses a purchase of land and / or the construction of a building or facility.

Capital Project Funds – Account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds.

Cash Basis – The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

Cash Flow Budget (Cash Budget) – A projection of the cash receipts and disbursements anticipated during a given time period.

Debt Service – Payment of interest and repayment of principal to holders of a government's debt instruments.

Debt Service Funds – Debt Service Funds account for accumulation of resources for and payment of principal, interest and related cost on general long-term debt.

Deficit – (1) The excess of an entity’s liabilities over its assets (see Fund Balance). (2) The excess of expenditures or expenses over revenues during a single accounting period.

Department – Department can have two different definitions: (1) The second component of the account number structure which identifies distinct operational units within a fund. The City uses separate departments in three funds General, Streets and Equipment Rental. (2) The broad categories of organizational operations. The City’s Operating Departments are: City Management, Municipal Court, Finance and Budget, Community and Economic Development, Police, Fire, and Public Works.

Division – A unit designation within an operational department, usually with a separate manager.

Enterprise Funds – Enterprise funds account for services to the general public where all or most of the expenses, including depreciation are intended to be financed or recovered from users of such services.

Expenditures – Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

Full Faith and Credit – A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance – Found in governmental and trust funds, this account represents the difference between fund assets and liabilities.

GAAP – See Generally Accepted Accounting Principles.

General Fund – The General Fund is the operating fund of the City. This fund accounts for all of the financial resources of the City except those required to be accounted for in a separate fund.

General Government – This designation refers to General, Parks, and Street Funds. These funds are supported in part by property tax, sales tax and utility tax.

General Long-Term Debt – Long-term debt expected to be repaid from governmental funds. This includes special assessment debt for which the government is obligated in some manner.

General Obligation Bonds – When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Unlimited Tax General Obligation bonds (UTGO) are voted by the people and property taxes are irrevocably pledged to service the debt. Limited Tax General Obligation Bonds (LTGO) are authorized by Council action only. Typically, specific taxes are pledged for debt service, with any shortfall being made up by property taxes.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

Grant – A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

In Lieu of Tax – A tax levied by the City on a City-owned operation (i.e., water, sewer and refuse utility tax.)

Interfund Charges – The sales and charges for services by one department or fund to another department or fund of the same government.

Intergovernmental Service – Expenditures made to other governmental entities for services rendered. Intergovernmental services are limited to those functions normally provided by governments and not by private business.

Internal Control – A plan of organization and methods and procedures adopted by management to ensure that resource use is consistent with laws, regulations and policies; that resources are safeguarded against waste, loss and misuse; and that reliable 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 insurance.

Modified Accrual Basis – The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred. Revenues are recorded when they become both measurable and available to finance expenditures of the current period.

Non-Expendable Trust Funds – Non-expendable trust funds earn revenue on behalf of the parties for which the trust was established, but the principal of the trust must remain intact.

Object of Expenditure – Expenditure classifications based upon the types or categories of goods and services purchased as prescribed in the BARS manual. Broad categories include: Salaries and Wages, Personnel benefits, supplies, Contracted services (utilities, maintenance, travel), Intergovernmental/Interfund Services, Capital outlays, and Debt Service (interest and principal).

Operating Transfers – A transfer (payment) between funds which purpose is to support the normal level of operations in the recipient fund.

Pension Trust Funds – Pension trust funds are used to account for the operations of trust established for employee retirement benefits.

Performance Indicators – Specific quantitative measures of work performed within an activity or program (e.g., total miles of streets cleaned). Also, a specific quantitative measure of results obtained through a program or activity (e.g., reduced incidence of vandalism due to new street lighting program).

Program – A specific and distinguishable unit of work or service performed.

Program Revenue – These are revenues which are produced as a result of the operation of a program and are subject to quantity of services provided to the public or governmental units (i.e., permits, charges for fire alarm services, recreational activities), or revenues dedicated to a specific use (i.e. grants, taxes of debt funds).

Proprietary Funds – Proprietary funds are accounted for on a cost of services or “capital maintenance” measurement focus.

Reserve – An account used to indicate that a portion of fund equity (fund balance) is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

Revenue – The term designates an increase to a fund’s assets which

- Does not increase a liability (e.g., proceeds from a loan)
- Does not represent a repayment of an expenditure already made (refund)
- Does not represent a cancellation of certain liabilities
- Does not represent an increase in contributed capital

Revenue Bonds – Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

Service Unit – A component in the City of Yakima account number structure which represents a sub-departmental cost center.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources or to finance specified activities as required by law or administrative regulation.

Tax Rate Limit – The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

ABBREVIATIONS & ACRONYMS

ACH – Automated Clearing House
ADA – Americans with Disabilities Act
AFSCME – American Federation of State, County and Municipal Employees
AIMMS – Automated Inventory and Maintenance Management System
AOA – Air Operations Area
ARFF – Aircraft Rescue and Fire Fighting
ARRA – American Recovery and Reinvestment Act
AVL – Automatic Vehicle Location
AWC – Association of Washington Cities
BARS – Budget Accounting and Reporting System
BASUB – Basic Account/Subaccount
BE – Built Environment
BOD – Biochemical Oxygen Demand
CBD – Central Business District
CBDO – Community Based Development Organization
CCTV – Closed Circuit Television
CDBG – Community Development Block Grant
CDY – Committee for Downtown Yakima
CED – Community & Economic Development
CEO – Chief Executive Officer
CERB – Community Economic Revitalization Board
CHDO – Community Housing Development Organization
Chng – Change
Chrg - Charge
CIP – Capital Improvement Program or Construction in Progress

CIPP – Cured in Place Pipe
CISD – Critical Incident Stress Debriefing
COG – Conference of Governments
COPS – Community Oriented Policing Services
CPA – Certified Public Accountant
CPPB – Certified Professional Public Buyer
CPPO – Certified Public Purchasing Officer
CRB – Community Review Board
CTC – Capitol Theatre Commission
DEA – Drug Enforcement Agency
DOC – Department of Corrections
DOS – Disc Operating System
DOT – Department of Transportation
DUI – Driving Under the Influence
DWI – Driving While Intoxicated
DYBID – Downtown Yakima Business Improvement District
DYFI – Downtown Yakima Futures Initiative
EAP – Employee Assistance Program
EBMS – Employee Management Benefit Service
ED – Economic Development
EEOC – Equal Employment Opportunity Commission
EMS – Emergency Medical Services
EMT – Emergency Medical Technician
ERP – Enforcement Response Plan
ERU – Equivalent Residential Unit
ESA – Endangered Species Act
FAA – Federal Aviation Administration
FBI – Federal Bureau of Investigation

FEMA – Federal Emergency Management Agency
FLSA – Fair Labor Standards Act
FMLA – Family and Medical Leave Act
FMSIB – Freight Mobility Strategic Investment Board
FTA – Federal Transit Administration
FTE – Full-time Equivalent
FOG – Fat, Oil and Grease
FY – Fiscal Year
GAAP – Generally Accepted Accounting Principles
GASB – Governmental Accounting Standards Board
GDP – Gross Domestic Product
GF – General Fund
GIS – Geographical Information System
GPM – Gallons Per Minute
GO – General Obligation
GREAT – Gang Resistance Education and Training
HMA – Healthcare Management Administrators
HOME – Home Investment Partnership Program
HOPE – Homeownership and Opportunity for People Everywhere
HUD – Housing and Urban Development
HVAC – Heating, Ventilation & Air Conditioning
IAFF – International Association of Firefighters
ICMA – International City/County Management Association
IG - Intergovernmental
IPSS – Integrated Regional Public Safety Systems

IRS – Internal Revenue Services
LED – Light Emitting Diode
LEOFF – Law Enforcement Officers and Firefighters
LID – Local Improvement District
LIFT – Local Infrastructure Finance Tool
LTD – Long-Term Debt
LTGO – Limited Tax General Obligation
MDC – Mobile Data Computer
MLK – Martin Luther King
MPD – Metropolitan Parks District
NIBRS – National Incident Based Reporting System
NIMS – National Incident Management System
NPDES – National Pollutant Discharge Elimination System
NSP – Neighborhood Stabilization Program
O & M – Operations and Maintenance
OIC – Opportunities Industrialization Center
ONDS – Office of Neighborhood Development Services
Op - Operating
OPD – Office of Public Defense
OSP – Office of State Procurement
PA – Partnerships
PACA – Pay and Compensation Adjustment
PBIA – Parking and Business Improvement Area
PCI – Pavement Condition Index
PERS – Public Employee Retirement System
PFD – Public Facilities District
PFDCC – Public Facilities District – Convention Center
PFDCT – Public Facilities District – Capitol Theatre

POTW – Publicly Owned Treatment Works

PPE – Personal Protection Equipment

PS – Public Safety

PT – Public Trust and Accountability

PTE – Part-Time Employee

PW – Public Works

PWTF – Public Works Trust Fund

RCO – Recreation and Conservation Office

RCW – Revised Code of Washington

RDA – Revenue Development Area

REET 1 – Real Estate Excise Tax, 1st Quarter %

REET 2 – Real Estate Excise Tax, 2nd Quarter %

RMS – Records Management System

RSPG – Regional Stormwater Policy Group

SAO – State Auditor’s Office

SCBA – Self Contained Breathing Apparatus

SECC – South East Community Center

SEPA – State Environmental Policy Act

SERP – State Environmental Review Process

SIED – Supporting Investments in Economic Development

SIU – Significant Industrial Users

SRF – State Revolving Fund

STIP – Six Year Transportation Improvement Program

SU – Service Unit

SWAT – Special Weapons and Tactics

TAMS – Time and Attendance Management System

TIB – Transportation Improvement Board

TMDL – Total Maximum Daily Loads

TPA – Third Party Administrator / Tourist Promotion Area

TSA – Transportation Security Administration

TSS – Total Suspended Solid

UIC – Underground Injection Control

UCR – Uniform Crime Reports

UCSS – Utility Customer Service System

UTGO – Unlimited Tax General Obligation

VOTF – Violent Offender Task Force

WAC – Washington Administrative Code

WCC – Wastewater Connection Charge

WDFW – Washington Department of Fish and Wildlife

WET – Whole Effluent Toxicity

WIAA – Washington Interscholastic Activities Association

WOD – William O. Douglas

WSDOT – Washington State Department of Transportation

WW – Wastewater

WWTF – Wastewater Treatment Facility

WWTP – Wastewater Treatment Plant

YAKCORPS – Yakima Consortium for Regional Public Safety

YCTV – Yakima Community Television

YE – Year End

YFD – Yakima Fire Department

YPAC/Y-PAC – Yakima Public Affairs Channel

YPD – Yakima Police Department

YPAL – Yakima Police Athletic League

YPPA – Yakima Police Patrolman’s Association

YTD – Year to Date

YVTS – Yakima Valley Transport System

YVVCB – Yakima Valley Visitors and Convention Bureau

YWCA – Young Women’s Christian Association

OBJECT CODE GUIDE

Account 110 Salaries and Wages – At the time the budget was set neither AFSCME General nor the Management groups were settled so these groups have no increases in the 2014 adopted budget. Minor changes in the salary accounts may occur because of an individual employee’s merit adjustments or eligibility for longevity. Additional modifications could occur because of reorganization or Civil Service adjustments. YPPA (Police) and AFSCME Transit settled without a base pay increase for 2014 and IAFF (Firefighters and Public Safety Communications) have settled contracts of 2% in the 2014 budget.

Account 120 Overtime – Overtime is primarily due to required operational needs which vary by department.

Account 130 Special Pay – This account is used to compensate for service required that is outside of regular job descriptions and/or hours. Any lump sum settlements are also included in this category. AFSCME Transit settled for only a lump sum distribution in 2014, which is included in this account in the Transit fund.

Account 140 Retirement/Termination Cashout – This account is used to cover cashouts of accrued leave balances, either due to separation from service, or the exercise of applicable sell-back options.

Account 200 Personnel Benefits/Unemployment Compensation Benefits – The personnel benefit accounts include rate increases for the State’s Public Employees’ Retirement System (PERS) contributions of 12.1% and dental insurance of 1.3%, along with the normal roll-ups (i.e. percentage based benefits, such as social security and pension contributions) related to wage adjustments. Medical insurance rates decreased by 15.0%, while Workers’ compensation and unemployment insurance rates remained unchanged.

Account 280 Clothing and Miscellaneous – Items paid for from this account mainly include clothing and uniforms and personal protective equipment required by the position.

Account 310 Office and Operating Supplies – Articles purchased directly and consumed by operating departments (i.e. office supplies, chemicals, cleaning supplies, etc.)

Account 340 Items Purchased for Resale – This account pays for items purchased for inventory or resale.

Account 350 Small Tools and Equipment – Tools and equipment purchases that do not meet the Capital Asset threshold of \$5,000.

Account 410 Professional Services – Services needed which may be provided by a governmental agency or by private business organizations (i.e. legal, management consulting, custodial cleaning, etc.)

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

Account 430 Transportation/Training – This account includes travel expenses for participation in conferences, meetings and training as required for City staff.

Account 440 Advertising – This account provides funds for advertising and programming needs within the City. Required public notices would also be coded to this account.

Account 450 Operating Rentals and Leases – This account is used to pay rental and lease expenses for machinery, equipment and buildings.

Account 460 Insurance – This line item pays for purchased insurance premiums, including property, liability and stop-loss.

Account 470 Public Utility Services – This account is used to pay utility costs associated with the operation of facilities including power, natural gas, water, wastewater, stormwater and refuse.

Account 480 Repairs and Maintenance – Contracted (external) labor and supplies furnished by contractors to maintain fixed assets (i.e. buildings, improvements, structures, equipment, etc.)

Account 490 Miscellaneous – Contractual services not otherwise classified (i.e. dues, subscriptions, registrations, etc.)

Account 510 Intergovernmental Professional Services – Expenditures made to other governmental entities for services rendered. Intergovernmental services are limited to those functions normally provided by governments and not by private businesses.

Account 530 State/County Taxes – Payments to other governments based on levies against property or income of the government.

Account 540 Interfund Taxes and Assessments – Payments to other funds within the government based on levies against property or income of a fund.

Account 620 Buildings and Structures – Expenditures which result from the acquisition, construction and improvements of buildings/structures.

Account 630 Improvements Other Than Buildings – Expenditures on construction/improvements of roadways, sidewalks, streets and storm drains.

Account 640 Machinery and Equipment – Expenditures on computer software/hardware, heavy duty equipment and transportation. Excludes small tools and minor equipment.

Account 750 Debt Service/Capital Lease Principal – Debt service principal payments for capital leases or installment purchases.

Accounts 780 Intergovernmental Loans – Debt service principal payments for intergovernmental loans.

Account 830 Debt Service/External LTD/Interest – Debt service interest payments for intergovernmental loans, leases, etc.

Account 950 Interfund Operating Transfer/Rental and Leases – Interfund expenditures for rentals and leases, primarily used by the City for Equipment Rental and Replacement charges.

Account 960 Interfund Insurance Services – This account is used for the City’s insurance costs, paid by the operating divisions to the Risk Management Fund.

Account 980 Interfund Garage/Plant Charges – Interfund expenditures for repairs and maintenance, primarily used by the City for the allocation of Public Works facility charges.

Account 990 Interfund Administrative Charges – Interfund expenditures for administrative services.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the City conform to generally accepted accounting principles as they apply to governmental units. The following is a summary of the more significant policies.

BASIS OF PRESENTATION FUND ACCOUNTING

The accounts of the City are organized on the basis of funds; each of which is considered a separate accounting entity. The City uses governmental, proprietary and fiduciary funds. The City's resources are allocated to and accounted for in individual funds depending on what they are to be spent for and how they are controlled.

BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The annual appropriated budgets are adopted on the modified accrual basis of accounting.

The modified accrual basis differs from the accrual basis in the following ways:

- Purchases of capital assets are considered expenditures.
- Redemption of long-term debt is considered an expenditure when due.
- Revenues are recognized only when they become both measurable and available to finance expenditures of the current period. Revenues that are measurable but not available are recorded as receivable and offset by deferred revenues.
- Inventories and pre-paid items are reported as expenditures when purchased.
- Interest on long-term debt is not accrued but is recorded as an expenditure when due.
- Accumulated unpaid vacation and sick pay are considered expenditures when paid.

For governmental fund types, there are no differences between the budgetary basis and generally accepted accounting principles. Proprietary, non-expendable and pension trust funds require full accrual reporting for financial statement purposes. Budgetary accounts are integrated in fund ledgers for all budgeted funds. Budgets for debt service and capital projects are adopted at the level of the individual debt issue or projects and for fiscal periods that correspond to the lines of debt issues or projects.

As stated before, annual appropriated budgets are adopted at the fund level. Subsidiary revenue and expenditure ledgers are used to compare the budgeted amounts with actual revenues and expenditures. As a management control device, the subsidiary ledgers monitor expenditures for individual functions and activities by object class.

Appropriations for general and special revenue funds lapse at year-end.

ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the governmental funds.

Encumbrances are reported in the financial statement as reservations of fund balances since they do not constitute expenditures or liabilities. The City re-appropriates the outstanding encumbrances in the subsequent year.

2013 GENERAL INFORMATION

STATISTICS

Date of Incorporation.....	1886
Form of Government.....	Council-Manager
Type of Government.....	Charter City
Location.....	Central Washington
Land Area.....	28.7 square miles
Rank in Size – State.....	9
Rank in Size – County.....	1
Population.....	91,930
Assessed Valuation.....	\$5,494,497,093
City Employees (Full-time Equivalents).....	734.37
Election and Voter Registration	
Number of Precincts.....	49
Number of Registered Voters.....	42,524

PROPERTY TAX LEVY

Regular Levy.....	\$16,800,000
Special Levy.....	<u>\$293,000</u>
Total 2012 Property Tax Levy.....	\$17,093,000

SALES TAX RATES

State.....	6.50%
Transit.....	0.30%
City of Yakima.....	0.85%
Yakima County.....	0.15%
Criminal Justice (County).....	<u>0.40%</u>
Total Sales Tax Rate.....	8.20%

PARKS AND RECREATION

Total Acreage.....	352.3
Number of Parks.....	34
Number of Playgrounds.....	15
Major Facilities: Fisher Golf Course, two swimming pools, (one indoor, one outdoor), two water playground areas, 16 ball fields (eight lighted), two skate parks, 24 tennis courts, six soccer fields, Senior Citizen Center, Southeast Center, Tahoma Cemetery.	

BUS PASSES (1 MONTH)

Adult.....	\$25.00
Student.....	\$18.00
Senior Citizen / Disabled.....	\$9.00

LICENSES AND PERMITS ISSUED

Business Licenses – sliding scale starts at \$42.90 for 1 - 2 employees, maximum of \$1,285.20 for over eighty employees.....	6,872
Regulatory Licenses – Varies from \$11.00 to \$1,000.....	635

ANIMAL LICENSE FEES – RABIES VACCINATION REQUIRED

1 Year License – Altered, New.....	\$15.00
1 Year License – Altered, Renewal.....	\$12.00
Senior Citizens Lifetime – Altered.....	\$25.00
Senior Citizens Lifetime – Not Altered.....	\$30.00
1 Year License – Not Altered.....	\$30.00
1 Year License – Not Altered, Renewal.....	\$25.00
Disabled / Guide Dog.....	Free
Replacement License.....	\$5.00

FIRE PROTECTION

Commissioned Fire Fighting Personnel.....	83
Number of Non-Commissioned Personnel.....	<u>3</u>
Total Number of Fire Personnel.....	86

POLICE PROTECTION

Commissioned Police Personnel.....	142
Non-Commissioned Police Personnel.....	<u>50</u>
Total Number of Police Personnel.....	188
Number of Calls for Service.....	186 / day

UTILITY AND FRANCHISE TAX RATES

Electricity, Gas, Telephone (4% Capped @ \$4,000 per customer per month).....	6%
Water, Wastewater.....	20%
Stormwater.....	6%
Refuse.....	15%
TV Cable.....	6%

UTILITY RATES (2 MONTHS)

Water – Average/Family of 4.....	\$51.93
Each Unit.....	\$1.51
Wastewater – Average/Family of 4.....	\$108.22
Each Unit.....	\$2.86
Refuse (Carry-out Available for Additional Charge)	
Automated Collection	
35 Gallon Cart.....	\$18.48
96 Gallon Cart.....	\$31.44
Yard Waste	
64 Gallon Cart.....	\$12.96
96 Gallon Cart.....	\$23.68
Irrigation (per square foot).....	\$0.0352

WATER / WASTEWATER CUSTOMER BASE

Water (Inside the City).....	19,712
Water (Outside the City.....)	<u>132</u>
Total Water Customers.....	19,844
Wastewater Residential (Inside the City).....	23,421
Wastewater Residential (Outside the City).....	56
Wastewater Commercial.....	<u>2,821</u>
Total Wastewater Customers.....	26,298

* For informational purposes only – not intended for official or legal purposes.

